

THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES:

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout this Schedule, any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1

Live animals

NOTE:

This Chapter covers all live animals except :

- (a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 , 0307 or 0308;
- (b) cultures of micro-organisms and other products of heading 3002; and
- (c) animals of heading 9508.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0101	LIVE HORSES, ASSES, MULES AND HINNIES			
	- <i>Horses:</i>			
0101 21 00	-- <i>Pure-bred breeding animals:</i>	u	30%	-
0101 29	-- <i>Other:</i>			
0101 29 10	--- Horses for polo	u	30%	-
0101 29 90	--- Other	u	30%	-
0101 30	- <i>Asses</i>			
0101 30 10	--- <i>Pure-bred breeding animals:</i>	u	30%	-
0101 30 20	--- livestock	u	30%	-
0101 30 90	--- Other	u	30%	-
0101 90	-- <i>Other:</i>			
0101 90 30	--- Mules and hinnies as livestock	u	30%	-
0101 90 90	--- Other	u	30%	-
0102	LIVE BOVINE ANIMALS			
	- <i>Cattle:</i>			

(1)	(2)	(3)	(4)	(5)
0102 21	-- <i>Pure-bred breeding animals:</i>			
0102 21 10	--- Bulls	u	30%	-
0102 21 20	--- Cows	u	30%	-
0102 29	-- <i>Other:</i>			
0102 29 10	--- Bulls	u	30%	-
0102 29 90	--- Other, including calves	u	30%	-
	- <i>Buffalo:</i>			
0102 31 00	-- Pure-bred breeding animals	u	30%	-
0102 39 00	-- Other	u	30%	-
0102 90	- <i>Other:</i>			
0102 90 10	--- Pure-bred breeding animals	u	30%	-
0102 90 90	--- Other	u	30%	-
0103	LIVE SWINE			
0103 10 00	- Pure-bred breeding animals	u	30%	-
	- <i>Other :</i>			
0103 91 00	-- Weighing less than 50 kg.	u	30%	-
0103 92 00	-- Weighing 50 kg. or more	u	30%	-
0104	LIVE SHEEP AND GOATS			
0104 10	- <i>Sheep:</i>			
0104 10 10	--- Sheep including lamb for breeding purpose	u	30%	-
0104 10 90	--- Other	u	30%	-
0104 20 00	- Goats	u	30%	-
0105	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE species gallus domesticus, ducks, geese, TURKEYS AND GUINEA FOWLS			
	- <i>Weighing not more than 185 g:</i>			
0105 11 00	-- Fowls of the species <i>Gallus domesticus</i>	u	30%	-
0105 12 00	-- Turkeys	u	30%	-
0105 13 00	-- Ducks	u	30%	-
0105 14 00	-- Geese	u	30%	-
0105 15 00	-- Guinea fowls	u	30%	-
	- <i>Other :</i>			
0105 94 00	-- Fowls of the species <i>Gallus domesticus</i>	u	30%	-
0105 99 00	-- Other	u	30%	-
0106	OTHER LIVE ANIMALS			
	- <i>Mammals:</i>			
0106 11 00	-- Primates	u	30%	-
0106 12 00	-- Whales, dolphins and porpoises (mammals of	u	30%	-

(1)	(2)	(3)	(4)	(5)
	the order Cetacea); manatees and dugongs (mammals of the order Sirenia); sea lions and walruses (mammals of the sub-order Pinni-pedia)			
0106 13 00	-- Camels and other camelids (Camelidae)	u	30%	-
0106 14 00	-- Rabbits and hares	u	30%	-
0106 19 00	-- Other	u	30%	-
0106 20 00	-- Reptiles (including snakes and turtles)	u	30%	-
	- <i>Birds:</i>			
0106 31 00	-- Birds of prey	u	30%	-
0106 32 00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	30%	-
0106 33 00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	u	30%	
0106 39 00	-- Other	u	30%	-
	- <i>Insects:</i>			
0106 41	-- Bees			
0106 41 10	--- Pureline stock	u	30%	-
0106 41 90	--- Other	u	30%	-
0106 49	-- <i>Other:</i>			
0106 49 10	--- Pureline stock	u	30%	-
0106 49 90	--- Other	u	30%	-
0106 90 00	- Other	u	30%	-

CHAPTER 2

Meat and edible meat offal

NOTE :

This Chapter does not cover :

(a) products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;

(b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or

(c) animal fat, other than products of heading 0209 (Chapter 15).

SUPPLEMENTARY NOTE :

In this Chapter, “wild animal” means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0201	MEAT OF BOVINE ANIMALS, FRESH AND CHILLED			
0201 10 00	- Carcasses and half-carcasses	kg.	30%	-
0201 20 00	- Other cuts with bone in	kg.	30%	-
0201 30 00	- Boneless	kg.	30%	-
0202	MEAT OF BOVINE ANIMALS, FROZEN			
0202 10 00	- Carcasses and half-carcasses	kg.	30%	-
0202 20 00	- Other cuts with bone in	kg.	30%	-
0202 30 00	- Boneless	kg.	30%	-
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN			
	- <i>Fresh or chilled :</i>			
0203 11 00	-- Carcasses and half-carcasses	kg.	30%	-
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	30%	-
0203 19 00	-- Other	kg.	30%	-
	- <i>Frozen :</i>			
0203 21 00	-- Carcasses and half-carcasses	kg.	30%	-
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	30%	-
0203 29 00	-- Other	kg.	30%	-
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN			
0204 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg.	30%	-
	- <i>Other meat of sheep, fresh or chilled :</i>			

(1)	(2)	(3)	(4)	(5)
0204 21 00	-- Carcasses and half-carcasses	kg.	30%	-
0204 22 00	-- Other cuts with bone in	kg.	30%	-
0204 23 00	-- Boneless	kg.	30%	-
0204 30 00	- Carcasses and half-carcasses of lamb, frozen	kg.	30%	-
	- <i>Other meat of sheep, frozen :</i>			
0204 41 00	-- Carcasses and half-carcasses	kg.	30%	-
0204 42 00	-- Other cuts with bone in	kg.	30%	-
0204 43 00	-- Boneless	kg.	30%	-
0204 50 00	- Meat of goats	kg.	30%	-
0205 00 00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	kg.	30%	-
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN			
0206 10 00	- Of bovine animals, fresh or chilled	kg.	30%	-
	- <i>Of bovine animals, frozen :</i>			
0206 21 00	-- Tongues	kg.	30%	-
0206 22 00	-- Livers	kg.	30%	-
0206 29 00	-- Other	kg.	30%	-
0206 30 00	- Of swine, fresh or chilled	kg.	30%	-
	- <i>Of swine, frozen :</i>			
0206 41 00	-- Livers	kg.	30%	-
0206 49 00	-- Other	kg.	30%	-
0206 80	- <i>Other, fresh or chilled :</i>			
0206 80 10	--- Of sheep or goats	kg.	30%	-
0206 80 90	--- Other	kg.	30%	-
0206 90	- <i>Other, frozen :</i>			
0206 90 10	--- Of sheep or goats	kg.	30%	-
0206 90 90	--- Other	kg.	30%	-
0207	MEAT, AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN			
	- <i>Of fowls of the species Gallus domesticus :</i>			
0207 11 00	-- Not cut in pieces, fresh or chilled	kg.	30%	-
0207 12 00	-- Not cut in pieces, frozen	kg.	30%	-
0207 13 00	-- Cuts and offal, fresh or chilled	kg.	100%	-
0207 14 00	-- Cuts and offal, frozen	kg.	100%	-
	- <i>Of turkeys :</i>			
0207 24 00	-- Not cut in pieces, fresh or chilled	kg.	30%	-
0207 25 00	-- Not cut in pieces, frozen	kg.	30%	-
0207 26 00	-- Cuts and offal, fresh or chilled	kg.	30%	-
0207 27 00	-- Cuts and offal, frozen	kg.	30%	-
	- <i>Of ducks:</i>			

(1)	(2)	(3)	(4)	(5)
0207 41 00	-- Not cut in pieces, fresh or chilled	kg.	30%	-
0207 42 00	-- Not cut in pieces, frozen	kg.	30%	-
0207 43 00	-- Fatty livers, fresh or chilled	kg.	30%	-
0207 44 00	-- Other, fresh or chilled	kg.	30%	-
0207 45 00	-- Other, frozen	kg.	30%	-
	- <i>Of geese:</i>			
0207 51 00	-- Not cut in pieces, fresh or chilled	kg.	30%	-
0207 52 00	-- Not cut in pieces, frozen	kg.	30%	-
0207 53 00	-- Fatty livers, fresh or chilled	kg.	30%	-
0207 54 00	-- Other, fresh or chilled	kg.	30%	-
0207 55 00	-- Other, frozen	kg.	30%	-
0207 60 00	- Of guinea fowls	kg.	30%	-
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN			
0208 10 00	- Of rabbits or hares	kg.	30%	-
0208 30 00	- Of primates	kg.	30%	-
0208 40 00	- Of whales, dolphins and porpoises (mammals of the order <i>cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the sub-order <i>Pinnipedia</i>)	kg.	30%	-
0208 50 00	- Of reptiles (including snakes and turtles)	kg.	30%	-
	-			
0208 60 00	- Of camels and other camelids (Camelidae)	kg.	30%	-
0208 90	- <i>Other :</i>			
0208 90 10	--- Of wild animals	kg.	30%	-
0208 90 90	--- Other	kg.	30%	-
0209	PIG FAT, FREE OF LEAN MEAT AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED			
0209 10 00	- Of pigs	kg.	30%	-
0209 90 00	- Other	kg.	30%	-
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL			
	- <i>Meat of swine :</i>			
0210 11 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	30%	-
0210 12 00	-- Bellies (streaky) and cuts thereof	kg.	30%	-
0210 19 00	-- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0210 20 00	- Meat of bovine animals	kg.	30%	-
	- <i>Other, including edible flours and meals of meat or meat offal:</i>			
0210 91 00	-- Of primates	kg.	30%	-
0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order <i>cetacea</i>); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (<i>mammals of the sub-order Pinnipedia</i>)	kg.	30%	-
0210 93 00	-- Of reptiles (including snakes and turtles)	kg.	30%	-
0210 99 00	-- Other	kg.	30%	-

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

NOTES :

1. This Chapter does not cover :

- (a) mammals of heading 0106;
- (b) meat of mammals of heading 0106 (heading 0208 or 0210);
- (c) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or
- (d) caviar or caviar substitutes prepared from fish eggs (heading 1604).

2. In this Chapter, the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0301	LIVE FISH			
	- <i>Ornamental Fish</i>			
0301 11 00	-- Freshwater	kg.	30%	-
0301 19 00	-- Other	kg.	30%	-
	- <i>Other Live Fish :</i>			
0301 91 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	30%	-
0301 92 00	-- Eels (<i>Anguilla spp.</i>)	kg.	30%	-
0301 93 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg.	30%	-
0301 94 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	30%	-
0301 95 00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg.	30%	-
0301 99 00	-- Other	kg.	30%	-
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304			
	- <i>Salmonidae, excluding livers and roes:</i>			

(1)	(2)	(3)	(4)	(5)
0302 11 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	kg.	30%	-
0302 13 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus</i> <i>keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus</i> <i>masou</i> and <i>Oncorhynchus rhodurus</i>)	kg.	30%	-
0302 14 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	-
0302 19 00	-- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	kg.	30%	-
0302 21 00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i>)	kg.	30%	-
0302 22 00	-- Plaice (<i>Pleuronectes platessa</i>)	kg.	30%	-
0302 23 00	-- Sole (<i>Solea spp.</i>)	kg.	30%	-
0302 24 00	-- Turbots (<i>Psetta maxima</i>)	kg.	30%	-
0302 29 00	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus (Katsuwonus)</i> <i>pelamis</i>], excluding livers and roes:	kg.	30%	-
0302 31 00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg.	30%	-
0302 32 00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg.	30%	-
0302 33 00	-- Skipjack or stripe-bellied bonito	kg.	30%	-
0302 34 00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg.	30%	-
0302 35 00	-- Atlantic and Pacific bluefin tunas (<i>thunnus</i> <i>thynnus</i> , <i>Thunnus orientalis</i>) - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina</i> <i>pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella</i> <i>spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber</i> <i>australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron</i> <i>canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :	kg.	30%	-
0302 41 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0302 42 00	-- Anchovies (<i>Engraulis spp.</i>)	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0302 43 00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	30%	-
0302 44 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber Japonicus</i>)	kg.	30%	-
0302 45 00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	kg.	30%	-
0302 46 00	-- Cobia (<i>Rachycentron canadum</i>)	kg.	30%	-
0302 47 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :			
0302 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	30%	-
0302 52 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	30%	-
0302 53 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	30%	-
0302 54 00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg.	30%	-
0302 55 00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0302 56 00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg.	30%	-
0302 59 00	-- Other	kg.	30%	-
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes :			
0302 71 00	-- Tilapias (<i>Oreochromis</i> spp.)	kg.	30%	-
0302 72 00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg.	30%	-
0302 73 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	kg.	30%	-
0302 74 00	-- Eels (<i>Anguilla</i> spp.)	kg.	30%	-
0302 79 00	-- Other	kg.	30%	-
	- Other fish, excluding livers and roes :			
0302 81 00	-- Dogfish and other sharks	kg.	30%	-
0302 82 00	-- Rays and skates (<i>Rajidae</i>)	kg.	30%	-
0302 83 00	-- Toothfish (<i>Dissostichus</i> spp.)	kg.	30%	-
0302 84 00	-- Seabass (<i>Dicentrarchus</i> spp.)	kg.	30%	-
0302 85 00	-- Seabream (<i>Sparidae</i>)	kg.	30%	-
0302 89	-- Other:			

(1)	(2)	(3)	(4)	(5)
0302 89 10	--- Hilsa	kg.	30%	-
0302 89 20	--- Dara	kg.	30%	-
0302 89 30	--- Pomfret	kg.	30%	-
0302 89 90	--- Other	kg.	30%	-
0302 90 00	- Livers and roes	kg.	30%	-
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304			
	- Salmonidae, excluding livers and roes:			
0303 11 00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg.	30%	-
0303 12 00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisuth</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg.	30%	-
0303 13 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	-
0303 14 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	30%	-
0303 19 00	-- Other	kg.	30%	-
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes :			
0303 23 00	-- Tilapias (<i>Oreochromis</i> spp .)	kg.	30%	-
0303 24 00	-- Catfish (<i>Pangasius</i> spp ., <i>Silurus</i> spp ., <i>Clarias</i> spp. , <i>Ictalurus</i> spp.)	kg.	30%	-
0303 25 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	kg.	30%	-
0303 26 00	-- Eels (<i>Anguilla</i> spp.)	kg.	30%	-
0303 29 00	-- Other	kg.	30%	-
0303 31 00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i>)	kg.	30%	-
0303 32 00	-- Plaice (<i>Pleuronectes platessa</i>)	kg.	30%	-
0303 33 00	-- Sole (<i>Solea</i> spp.)	kg.	30%	-
0303 34 00	-- Turbots (<i>Psetta maxima</i>)	kg.	30%	-
0303 39 00	-- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus (Katsuwonus) pelamis</i>], excluding livers and roes :			
0303 41 00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg.	30%	-
0303 42 00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg.	30%	-
0303 43 00	-- Skipjack or stripe-bellied bonito	kg.	30%	-
0303 44 00	-- Bigeye tunas (<i>thunnus obesus</i>)	kg.	30%	-
0303 45 00	-- Atlantic and Pacific bluefin tunas (<i>Thynnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	30%	-
0303 46 00	-- Southern bluefin tunas (<i>thunnus maccoyii</i>)	kg.	30%	-
0303 49 00	-- Other	kg.	30%	-
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), Sardines <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :			
0303 51 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0303 53 00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinell (<i>Sardinella</i> spp .), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	30%	-
0303 54 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg.	30%	-
0303 55 00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	kg.	30%	-
0303 56 00	-- Cobia (<i>Rachycentron canadum</i>)	kg.	30%	-
0303 57 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-
	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :			
0303 63 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	30%	-
0303 64 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	30%	-
0303 65 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	30%	-
0303 66 00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg.	30%	-
0303 67 00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0303 68 00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg.	30%	-
0303 69 00	-- Other	kg.	30%	-
	- Other fish, excluding livers and roes :			

(1)	(2)	(3)	(4)	(5)
0303 81	-- Dogfish and other sharks:			
0303 81 10	--- Dogfish	kg.	30%	-
0303 81 90	--- Other Sharks	kg.	30%	-
0303 82 00	-- Rays and skates (Rajidae)	kg.	30%	-
0303 83 00	-- Toothfish (Dissostichus spp.)	kg.	30%	-
0303 84 00	-- Seabass (Dicentrarchus spp.)	kg.	30%	-
0303 89	-- Other:			
0303 89 10	--- Hilsa	kg.	30%	-
0303 89 20	--- Dara	kg.	30%	-
0303 89 30	--- Ribbon fish	kg.	30%	-
0303 89 40	--- Seer	kg.	30%	-
0303 89 50	--- Pomfret (white or silver or black)	kg.	30%	-
0303 89 60	--- Ghole	kg.	30%	-
0303 89 70	--- Threadfin	kg.	30%	-
0303 89 80	--- Croackers, groupers, flounders	kg.	30%	-
	--- Other:			
0303 89 91	---- Edible fishmaws of wild life	kg.	30%	-
0303 89 92	---- Edible sharkfins of wild life	kg.	30%	-
0303 89 99	---- Other	kg.	30%	-
0303 90	- Livers and roes:			
0303 90 10	--- Egg or egg yolk of fish	kg.	30%	-
0303 90 90	--- Other	kg.	30%	-
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN			
	- <i>Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, ctenopharyngodon idellus, Hypophthalmichthys spp., cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (channa spp.)</i>			
0304 31 00	-- Tilapias (Oreochromis spp.)	kg.	30%	-
0304 32 00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	kg.	30%	-
0304 33 00	-- Nile Perch (Lates niloticus)	kg.	30%	-
0304 39 00	-- Other	kg.	30%	-
	- <i>Fresh or chilled fillets of other fish :</i>			
0304 41 00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) , Atlantic salmon	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0304 42 00	-- Trout (Salmo salar) and Danube salmon (Hucho hucho) Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg.	30%	-
0304 43 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg.	30%	-
0304 44 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg.	30%	-
0304 45 00	-- Swordfish (Xiphias gladius)	kg.	30%	-
0304 46 00	-- Toothfish (Dissostichus spp.)	kg.	30%	-
0304 49	-- Other:			
0304 49 10	--- Hilsa	kg.	30%	-
0304 49 20	--- Shark	kg.	30%	-
0304 49 30	--- Seer	kg.	30%	-
0304 49 40	--- Tuna	kg.	30%	-
0304 49 90	--- Other	kg.	30%	-
	- Other, fresh or chilled :			
0304 51 00	-- Tilapias (Oreochromis spp .), catfish (Pangasius spp ., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg.	30%	-
0304 52 00	-- Salmonidae	kg.	30%	-
0304 53 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, kg. Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg.	30%	-
0304 54 00	-- Swordfish (Xiphias gladius)	kg.	30%	-
0304 55 00	-- Toothfish (Dissostichus spp .)	kg.	30%	-
0304 59	-- Other :			
0304 59 10	--- Hilsa	kg.	30%	-
0304 59 20	--- Shark	kg.	30%	-
0304 59 30	--- Seer	kg.	30%	-
0304 59 40	--- Tuna	kg.	30%	-
0304 59 90	--- Other	kg.	30%	-
	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and			

(1)	(2)	(3)	(4)	(5)
	<i>snakeheads(Channa spp.) :</i>			
0304 61 00	-- Tilapias (Oreochromis spp .)	kg.	30%	-
0304 62 00	-- Catfish (Pangasius spp ., Silurus spp ., Clarias spp ., Ictalurus spp.)	kg.	30%	-
0304 63 00	-- Nile Perch (Lates niloticus)	kg.	30%	-
0304 69 00	-- Other	kg.	30%	-
	- Frozen fillets of fish of families Bregmacerotidae, Eulichthyidae Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:			
0304 71 00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg.	30%	-
0304 72 00	-- Haddock (Melanogrammus aeglefinus)	kg.	30%	-
0304 73 00	-- Coalfish (Pollachius virens)	kg.	30%	-
0304 74 00	-- Hake (Merluccius spp., Urophycis spp.)	kg.	30%	-
0304 75 00	-- Alaska Pollack (Theragra chalcogramma)	kg.	30%	-
0304 79 00	-- Other	kg.	30%	-
	- Frozen fillets of other fish :			
0304 81 00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg.	30%	-
0304 82 00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg.	30%	-
0304 83 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg.	30%	-
0304 84 00	-- Swordfish (Xiphias gladius)	kg.	30%	-
0304 85 00	-- Toothfish (Dissostichus spp.)	kg.	30%	-
0304 86 00	-- Herrings (Clupea harengus, Clupea pallasii)	kg.	30%	-
0304 87 00	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	kg.	30%	-
0304 89	-- Other:			
0304 89 10	--- Hilsa	kg.	30%	-
0304 89 20	--- Shark	kg.	30%	-
0304 89 30	--- Seer	kg.	30%	-
0304 89 90	--- Other	kg.	30%	-
	- Other, frozen:			
0304 91 00	-- Swordfish (Xiphias gladius)	kg.	30%	-
0304 92 00	-- Toothfish (Dissostichus spp.)	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0304 93 00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg.	30%	-
0304 94 00	-- Alaska Pollack (Theragra chalcogramma)	kg.	30%	-
0304 95 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	kg.	30%	-
0304 99 00	-- Other	kg.	30%	-
0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION			
0305 10 00	- Flours, meals and pellets of fish fit for human consumption	kg.	30%	-
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine - Fish fillets, dried, salted or in brine, but not smoked:	kg.	30%	-
0305 31 00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg.	30%	-
0305 32 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg.	30%	-
0305 39 00	-- Other - <i>Smoked fish, including fillets, other than edible fish offal:</i>	kg.	30%	-
0305 41 00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus),	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
	Atlantic salmon (<i>Salmo Salar</i>) and Danube salmon (<i>Hucho hucho</i>)			
0305 42 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0305 43 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	kg.	30%	-
0305 44 00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg.	30%	-
0305 49 00	-- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked :	kg.	30%	-
0305 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	kg.	30%	-
0305 59	-- Other :			
0305 59 10	--- Mumbai duck	kg.	30%	-
0305 59 20	--- Seer without head	kg.	30%	-
0305 59 30	--- Sprats	kg.	30%	-
0305 59 90	--- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal	kg.	30%	-
0305 61 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0305 62 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	kg.	30%	-
0305 63 00	-- Anchovies (<i>Engraulis</i> spp.)	kg.	30%	-
0305 64 00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg.	30%	-
0305 69	-- Other :			
0305 69 10	--- Mumbai duck	kg.	30%	-
0305 69 20	--- Seer without head	kg.	30%	-
0305 69 30	--- Sprats	kg.	30%	-
0305 69 90	--- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
	- Fish fins, heads, tails, maws and other edible fish offal:			
0305 71 00	-- Shark fins	kg.	30%	-
0305 72 00	-- Fish heads, tails and maws	kg.	30%	-
0305 79 00	-- Other	kg.	30%	-
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION			
	- <i>Frozen</i> :			
0306 11 00	-- Rock lobster and other sea craw fish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg.	30%	-
0306 12	-- <i>Lobsters (Homarus spp.)</i> :			
0306 12 10	--- Whole, cooked	kg.	30%	-
0306 12 90	--- Other	kg.	30%	-
0306 14 00	-- Crabs	kg.	30%	-
0306 15 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	30%	-
0306 16	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):			
0306 16 10	--- Accelerated Freeze Dried (AFD)	kg.	30%	-
0306 16 90	--- Other	kg.	30%	-
0306 17	-- Other shrimps and prawns:			
	--- Scampi (<i>Macrobrachium spp.</i>):			
0306 17 11	---- Accelerated Freeze Dried (AFD)	kg.	30%	-
0306 17 19	---- Other	kg.	30%	-
0306 17 90	--- Other	kg.	30%	-
0306 19 00	-- Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	30%	-
	- <i>Not frozen</i> :			
0306 21 00	-- Rock lobster and other sea craw fish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg.	30%	-
0306 22 00	-- Lobsters (<i>Homarus spp.</i>)	kg.	30%	-
0306 24 00	-- Crabs	kg.	30%	-
0306 25 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	30%	-
0306 26 00	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg.	30%	-
0306 27	-- Other shrimps and prawns :			

(1)	(2)	(3)	(4)	(5)
0306 27 10	--- Powdered	kg.	30%	-
0306 27 90	--- Other	kg.	30%	-
0306 29 00	-- Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	30%	-
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION			
	- Oysters:	kg.	30%	-
0307 11 00	-- Live, fresh or chilled	kg.	30%	-
0307 19 00	-- Other	kg.	30%	-
	- <i>Scallops, including green scallops of the genera Pecten, Chlamys or Placopecten:</i>			
0307 21 00	-- Live, fresh or chilled	kg.	30%	-
0307 29 00	-- Other	kg.	30%	-
	- <i>Mussels (Mytilus spp., Perna spp.) :</i>			
0307 31 00	-- Live, fresh or chilled	kg.	30%	-
0307 39	-- <i>Other :</i>			
0307 39 10	--- Clams, clam meat (<i>bivalves-Victorita, spp., Mertrix spp. and Katalysia spp.</i>)	kg.	30%	-
0307 39 90	--- Other	kg.	30%	-
	- <i>Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepioloa spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.) :</i>			
0307 41	-- <i>Live, fresh and chilled :</i>			
0307 41 10	--- Cuttle fish	kg.	30%	-
0307 41 20	--- Squid	kg.	30%	-
0307 49	-- <i>Other :</i>			
0307 49 10	--- Squid tubes, frozen	kg.	30%	-
0307 49 20	--- Whole squids, frozen	kg.	30%	-
0307 49 30	--- Dried squids	kg.	30%	-
0307 49 90	--- Other	kg.	30%	-
	- <i>Octopus (Octopus spp.) :</i>			
0307 51 00	-- Live, fresh or chilled	kg.	30%	-
0307 59 00	-- Other	kg.	30%	-
0307 60 00	- Snails, other than sea snails	kg.	30%	-
	- Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :			

(1)	(2)	(3)	(4)	(5)
0307 71 00	-- Live, fresh or chilled	kg.	30%	-
0307 79 00	-- Other	kg.	30%	-
	- Abalone (<i>Haliotis</i> spp.) :			
0307 81 00	-- Live, fresh or chilled	kg.	30%	-
0307 89 00	-- Other	kg.	30%	-
	- <i>Other, including flours, meals and pellets, fit for human consumption :</i>			
0307 91 00	-- Live, fresh or chilled	kg.	30%	-
0307 99 00	-- Other	kg.	30%	-
0308	AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR HUMAN CONSUMPTION			
	- <i>Sea cucumbers (Stichopus japonicus, Holothurioidea) :</i>			
0308 11 00	-- Live, fresh or chilled	kg.	30%	-
0308 19 00	-- Other	kg.	30%	-
	- <i>Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus) :</i>			
0308 21 00	-- Live, fresh or chilled	kg.	30%	-
0308 29 00	-- Other	kg.	30%	-
0308 30	- Jellyfish (<i>Rhopilema</i> spp.):			
0308 30 10	--- Live, fresh or chilled	kg.	30%	-
0308 30 20	--- Dried, salted or frozen	kg.	30%	-
0308 90 00	-- Other	kg.	30%	-

CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included**NOTES :**

1. The expression “milk” means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 0405 :
 - (a) the term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria;
 - (b) the expression “dairy spreads” means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 0406 provided that they have the three following characteristics :
 - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
 - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover :
 - (a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702); or
 - (b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulin (heading 3504).

SUB-HEADING NOTES :

1. For the purposes of sub-heading 0404 10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of sub-heading 0405 10, the term “butter” does not include dehydrated butter or ghee (sub-heading 0405 90).

SUPPLEMENTARY NOTE :

In this Chapter, “wild animal” means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER			
0401 10 00	- Of a fat content, by weight, not exceeding 1%	kg.	30%	-
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg.	30%	-
0401 40 00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg.	30%	-
0401 50 00	- Of a fat content, by weight, exceeding 10%	kg.	30%	-
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER			
0402 10	- <i>In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% :</i>			
0402 10 10	--- Skimmed Milk	kg.	60%	-
0402 10 20	--- Milk food for babies	kg.	60%	-
0402 10 90	--- Other	kg.	60%	-
	- <i>In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5% :</i>			
0402 21 00	-- Not containing added sugar or other sweetening matter	kg.	60%	-
0402 29	-- <i>Other :</i>			
0402 29 10	--- Whole milk	kg.	30%	-
0402 29 20	--- Milk for babies	kg.	30%	-
0402 29 90	--- Other	kg.	30%	-
	- <i>Other :</i>			
0402 91	-- <i>Not containing added sugar or other sweetening matter :</i>			
0402 91 10	--- Condensed milk	kg.	30%	-
0402 91 90	--- Other	kg.	30%	-
0402 99	-- <i>Other :</i>			
0402 99 10	--- Whole milk	kg.	30%	-
0402 99 20	--- Condensed milk	kg.	30%	-
0402 99 90	--- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0403	BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA			
0403 10 00	- Yogurt	kg.	30%	-
0403 90	- <i>Other :</i>			
0403 90 10	--- Butter milk	kg.	30%	-
0403 90 90	--- Other	kg.	30%	-
0404	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED			
0404 10	- <i>Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter :</i>			
0404 10 10	--- Whey, concentrated, evaporated or condensed, liquid or semi-solid	kg.	30%	-
0404 10 20	--- Whey, dry, blocks and powdered	kg.	30%	-
0404 10 90	--- Other	kg.	30%	-
0404 90 00	- Other	kg.	30%	-
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS			
0405 10 00	- Butter	kg.	40%	-
0405 20 00	- Dairy spreads	kg.	40%	-
0405 90	- <i>Other :</i>			
0405 90 10	--- Butter oil	kg.	40%	-
0405 90 20	--- Ghee	kg.	40%	-
0405 90 90	--- Other	kg.	40%	-
0406	CHEESE AND CURD			
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese and curd	kg.	30%	-
0406 20 00	- Grated or powdered cheese, of all kinds	kg.	30%	-
0406 30 00	- Processed cheese not grated or powdered	kg.	30%	-
0406 40 00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0406 90 00	- Other cheese	kg.	40%	-
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED			
	- <i>Fertilised eggs for incubation:</i>			
0407 11 00	-- Of fowls of the species <i>Gallus domesticus</i>	u	30%	
0407 19	-- <i>Other:</i>			
0407 19 10	--- Of ducks	u	30%	-
0407 00 90	--- Other	u	30%	-
	- Other fresh eggs:			
0407 21 00	-- Of fowls of the species <i>Gallus domesticus</i>	u	30%	-
0407 29 00	-- Other	u	30%	
0407 90 00	- Other	u	30%	-
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER			
	- <i>Egg yolks :</i>			
0408 11 00	-- Dried	kg.	30%	-
0408 19 00	-- Other	kg.	30%	-
	- <i>Other :</i>			
0408 91 00	-- Dried	kg.	30%	-
0408 99 00	-- Other	kg.	30%	-
0409 00 00	NATURAL HONEY	kg.	60%	-
0410	- EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
0410 00	- <i>Edible products of animal origin, not elsewhere specified or included :</i>			
0410 00 10	--- Of wild animals	kg.	30%	-
0410 00 20	--- Turtle eggs and Salanganes' nests ("birds' nests")	kg.	30%	-
0410 00 90	--- Other	kg.	30%	-

CHAPTER 5

Products of animal origin, not elsewhere specified or included

NOTES :

1. This Chapter does not cover:

(a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) hides or skins (including furskins) other than goods of heading 0505 and parings and similar waste of raw hides or skins of heading 0511 (Chapter 41 or 43);

(c) animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) prepared knots or tufts for broom or brush making (heading 9603).

2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

SUPPLEMENTARY NOTE :

In this Chapter, the expressions "wild animal" and "wild life" have the meanings respectively assigned to them in clauses (36) and (37) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972); and the expression "wild bird" means any bird specified in Schedules to that Act.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0501	- HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR			
0501 00	- <i>Human hair, unworked, whether or not washed or scoured; Waste of human hair :</i>			
0501 00 10	--- Human hair, unworked, whether or not washed or scoured	kg.	30%	-
0501 00 20	--- Waste of human hair	kg.	30%	-
0502	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR			
0502 10	- <i>Pigs', hogs' or boars' bristles and hair and waste thereof.</i>			
0502 10 10	--- Pigs', hogs' or boars' bristles and hair	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0502 10 20	--- Waste of pigs', hogs' or boars' bristles and hair	kg.	30%	-
0502 90	- <i>Other:</i>			
0502 90 10	--- Badger hair and other brush making hair	kg.	30%	-
0502 90 20	--- Yak tail hair	kg.	30%	-
0502 90 90	--- Other	kg.	30%	-
0503	OMITTED			
0504	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED			
0504 00	- <i>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:</i>			
0504 00 10	--- Guts of cattle for natural food casings	kg.	30%	-
0504 00 20	--- Guts of sheep and goats for natural food casings	kg.	30%	-
	--- <i>Guts of other animals for natural food casings :</i>			
0504 00 31	---- Of wild animals	kg.	30%	-
0504 00 39	---- Other	kg.	30%	-
	--- <i>Guts other than for natural food castings :</i>			
0504 00 41	---- Of wild animals	kg.	30%	-
0504 00 49	---- Other	kg.	30%	-
	--- <i>Bladders and stomachs :</i>			
0504 00 51	---- Of wild animals	kg.	30%	-
0504 00 59	---- Other	kg.	30%	-
0505	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS			
0505 10	- <i>Feathers of a kind used for stuffing; down :</i>			
0505 10 10	--- Of wild birds	kg.	30%	-
0505 10 90	--- Other	kg.	30%	-
0505 90	- <i>Other:</i>			
0505 90 10	--- Peacock tail and wing feather (trimmed or not)	kg.	30%	-
	--- <i>Other feather (excluding for stuffing purpose) :</i>			

(1)	(2)	(3)	(4)	(5)
0505 90 21	---- Of wild birds	kg.	30%	-
0505 90 29	---- Other	kg.	30%	-
	--- <i>Powder and waste of feathers or parts of feathers:</i>			
0505 90 31	---- Of wild birds	kg.	30%	-
0505 90 39	---- Other	kg.	30%	-
	--- <i>Skins and other parts :</i>			
0505 90 91	---- Of wild birds	kg.	30%	-
0505 90 99	---- Other	kg.	30%	-
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED POWDER AND WASTE OF THESE PRODUCTS			
0506 10	- <i>Ossein and bones treated with acid :</i>			
	--- <i>Bones, including horn-cores, crushed :</i>			
0506 10 11	---- Of wild animals	kg.	30%	-
0506 10 19	---- Other	kg.	30%	-
	--- <i>Bone grist :</i>			
0506 10 21	---- Of wild animals	kg.	30%	-
0506 10 29	---- Other	kg.	30%	-
	--- <i>Ossein :</i>			
0506 10 31	---- Of wild animals	kg.	30%	-
0506 10 39	---- Other	kg.	30%	-
	--- <i>Bones, horn-cones and parts thereof, not crushed :</i>			
0506 10 41	---- Of wild animals	kg.	30%	-
0506 10 49	---- Other	kg.	30%	-
0506 90	- <i>Other :</i>			
	--- <i>Bone meal :</i>			
0506 90 11	---- Of wild animals	kg.	30%	-
0506 90 19	---- Other	kg.	30%	-
	--- <i>Other :</i>			
0506 90 91	---- Of wild animals	kg.	30%	-
0506 90 99	---- Other	kg.	30%	-
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS			
0507 10	- <i>Ivory; ivory powder and waste :</i>			
0507 10 10	--- Ivory	kg.	30%	20%
0507 10 20	--- Ivory powder and waste	kg.	30%	20%
0507 90	- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
0507 90 10	--- Hoof meal	kg.	30%	-
0507 90 20	--- Horn meal	kg.	30%	-
0507 90 30	--- Hooves, claws, nails and beaks	kg.	30%	-
0507 90 40	--- Antlers	kg.	30%	-
0507 90 50	--- Buffalo horns	kg.	30%	-
0507 90 60	--- Tortoise-shell	kg.	30%	-
0507 90 70	--- Claws and waste of tortoise shell	kg.	30%	-
0507 90 90	--- Other	kg.	30%	-
0508	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF			
0508 00	- <i>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof :</i>			
0508 00 10	--- Coral	kg.	30%	-
0508 00 20	--- Chunks	kg.	30%	-
0508 00 30	--- Cowries	kg.	30%	-
0508 00 40	--- Cuttlefish bones	kg.	30%	-
0508 00 50	--- Shells	kg.	30%	-
0508 00 90	--- Other	kg.	30%	-
0509	OMITTED			
0510	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED			
0510 00	- <i>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved :</i>			
0510 00 10	--- Bezoar, cow (<i>goolochan</i>)	kg.	30%	-
0510 00 20	--- Ox Gallstone	kg.	30%	-
0510 00 30	--- Placenta, frozen	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Other :</i>			
0510 00 91	---- Of wild animals	kg.	30%	-
0510 00 99	---- Other	kg.	30%	-
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION			
0511 10 00	- Bovine semen	kg.	30%	-
	- <i>Other :</i>			
0511 91	-- <i>Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :</i>			
0511 91 10	--- Fish nails	kg.	30%	-
0511 91 20	--- Fish tails	kg.	30%	-
0511 91 30	--- Other fish waste	kg.	30%	-
0511 91 90	--- Other	kg.	30%	-
0511 99	-- <i>Other :</i>			
	--- <i>Silkworm pupae :</i>			
0511 99 11	---- Artemia	kg.	30%	-
0511 99 19	---- Other	kg.	30%	-
	--- <i>Sinews and tendons :</i>			
0511 99 21	---- Of wild life	kg.	30%	-
0511 99 29	---- Other	kg.	30%	-
	--- <i>Other :</i>			
0511 99 91	---- Frozen semen, other than bovine; bovine embryo	kg.	30%	-
0511 99 92	---- Of wild life	kg.	30%	-
0511 99 99	---- Other	kg.	30%	-

Exemption to goods when imported into India against a Post Export EPCG duty credit scrip (0% EPCG variant)

[Notifn No. 05 / 2013-Customs, dt. 18.2.2013 as amended by 7/13, 20/13, 5/15]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods when imported into India against a Post Export EPCG duty credit scrip (0% EPCG variant) issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 {Export Promotion Capital Goods (EPCG) Scheme} of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from,-

(a) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); and

(b) the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act.

2. The exemption under this notification shall be subject to the following conditions, namely:-

(1) that the said scrip is granted against a valid authorisation issued on or before 31st March, 2013 under para 5.23 of the Handbook of Procedures Volume 1 (hereinafter referred to as the said authorisation) by the Regional Authority to an applicant (hereinafter referred as the authorisation holder) who opted for the scheme of Post Export EPCG Duty Credit Scrip (0% EPCG variant):

Provided that the said authorisation is not issued to an applicant who is currently availing any benefits under Technology Upgradation Fund Scheme (TUFS) administered by the Ministry of Textiles, Government of India. In the case of applicant who is Common Service Provider (hereinafter referred to as CSP), this bar shall apply when CSP or any of its specific users is currently availing any benefits under TUFS. This condition shall not apply where the benefit under TUFS has been obtained but the exact line of business in TUFS is different from the line of business under authorisations issued under para 5.23 of Handbook of Procedures Volume 1 or where benefits availed under TUFS are refunded, with applicable interest, before the said authorisation was issued:

Provided further that the applicant is not issued, in the year of issuance of the said authorisation, the duty credit scrips under Status Holders Incentive Scrip (SHIS) scheme under para 3.16 of the Foreign Trade Policy. In the case of applicant who is CSP, the CSP or any of its specific users should not be issued, in the year of issuance of the said authorisation, the duty credit scrips under SHIS. This condition shall not apply where already availed SHIS benefit that is unutilised is surrendered or where benefits availed under SHIS that is utilised is refunded, with applicable interest, before issue of the said authorisation. SHIS scrips which are surrendered or benefit refunded or not issued in a particular year for the reason the said authorisation has been issued in that year shall not be issued in future years also;

(2) that the said authorisation is not for import under duty exemption but for import of the goods specified in the Table 1 annexed hereto on full payment of applicable duties in cash;

(3) that the said authorisation is registered at the port of import specified in the said authorisation and the goods, which are specified in the Table 1 annexed hereto, are imported within nine months from the date of issue of the said authorisation on full payment of applicable duties in cash, and the said authorisation is produced before the proper officer of customs at the time of clearance of the goods for endorsement of the import particulars and in cases where the authorisation holder has opted that the Cenvat Credit under Cenvat Credit Rules, 2004 in respect of the additional duty under section 3 of the Customs Tariff Act, 1975 (51 of 1975) paid (hereinafter referred to as additional duty of customs) shall not be taken, the proper officer endorses "Not valid for Cenvat Credit" on the bill of entry:

Provided that the goods specified in the Table 1 annexed hereto are imported for export of engineering and electronic products, basic chemicals and pharmaceuticals, apparels and textiles, plastics, handicrafts, chemicals and allied products, leather and leather products, paper and paperboard and articles thereof, ceramic products, refractories, glass and glassware, rubber and articles thereof, plywood and allied products, marine products, sports goods and toys and are other than those required for export of products covered under following chapters or headings of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), namely:-

Chapters 1, 2, 4, 5 (except handicrafts), 6 to 24, 25 to 27, 31, 43, 44 (except plywood and allied products), 45, 47, 68 (except handicrafts), 71, 81 (metals in primary and intermediate forms only), 89, 93, 97 (except handicrafts), 98; headings 4011 to 4013, 7401 to 7406, 7501 to 7504, 7601 to 7603, 7801, 7802, 7901 to 7903, 8001, 8002 and 8401:

Provided further that catalyst for one subsequent charge shall be allowed, under the authorisation in which plant, machinery or equipment and catalyst for initial charge have been imported, except in cases where the Regional Authority issues a separate authorisation for catalyst for one subsequent charge after the plant, machinery or equipment and catalyst for initial charge have already been imported:

Provided also that the import of the goods specified in the Table 1 annexed hereto are made upto the 31st December, 2013;

(4) that the goods imported under the said authorisation are installed and put to use, after their import, in the authorisation holder's factory or premises and at the time of registration of the said scrip a certificate, confirming such installation and use of the goods, from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, which has been issued prior to the date of the first application filed by the authorisation holder for issuance of duty credit scrip against the said authorisation, is produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:

Provided that in the case of manufacturer authorisation holder and merchant authorisation holder having supporting manufacturer(s) or vendor(s), the capital goods may be installed at the factory or premises of such other person whose name and address is endorsed on the said authorisation and also on the shipping bills for fulfillment of the export obligation and the authorisation holder and such other person jointly and severally fulfill the export obligation and all other conditions. This shall not apply to a CSP:

Provided further that if the authorisation holder, including an authorisation holder who is a CSP, is not registered with the Central Excise he may produce the said certificate of installation and usage issued by an independent Chartered Engineer;

(5) that where the goods imported under the said authorisation are found defective or unfit for use, they may be re-exported back to the foreign supplier within three years from the date of payment of duty on the importation thereof subject to the condition that -

(a) at the time of re-export the goods are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, to be the same goods which were imported;

(b) when the re-export of the goods has been made under claim of duty drawback, no duty remission in the form of duty credit scrip for the duty paid at the time of import on the re-exported goods shall be allowed;

(c) after any duty remission in the form of duty credit scrip has been claimed in respect of the duty paid on the goods imported under the said authorisation, no duty drawback shall be allowed when the goods are re-exported and the export obligation shall also not be re-fixed;

(6) that goods imported under the said authorisation are not disposed of or transferred by sale or lease or any other manner by the authorisation holder till the date of last export against which the said scrip is issued;

(7) that the total export obligation to be fulfilled is equivalent to eighty five percent. (85%) of six times the amount which is the sum of applicable duty of customs under the First Schedule to the Customs Tariff

Act, 1975 (51 of 1975) paid (hereinafter referred to as basic customs duty), additional duty of customs, Education Cess under section 94 of the Finance (No.2) Act, 2004 (23 of 2004) paid and Secondary and Higher Education Cess under section 136 of the Finance Act, 2007 (22 of 2007) paid on goods imported under the said authorisation, on Free On Board basis, which is to be fulfilled within an export obligation period of six years from the date of issue of the said authorisation:

Provided that additional duty of customs shall not be taken for computation for the purpose of fixation of export obligation when the Cenvat Credit in respect of additional duty of customs has not been taken:

Provided further that the export obligation shall be 75% of the export obligation specified above when fulfilled by export of following green technology products, namely, equipment for solar energy decentralised and grid connected products, bio-mass gassifier, bio-mass or waste boiler, vapour absorption chillers, waste heat boiler, waste heat recovery units, unfired heat recovery steam generators, wind turbine, solar collector and parts thereof, water treatment plants, wind mill and wind mill turbine or engine, other generating sets - wind powered, electrically operated vehicles - motor cars, electrically operated vehicles - lorries and trucks, electrically operated vehicles – motor cycle and mopeds, and solar cells:

Provided also that for units located in Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the export obligation shall be 25% of the export obligation specified above:

Provided also that where a sick unit is notified by the Board for Industrial and Financial Reconstruction (BIFR) or where a rehabilitation scheme is announced by the concerned State Government in respect of sick unit for its revival, the export obligation may be fulfilled within the time period allowed by the Regional Authority as per the rehabilitation package prepared by the operating agency and approved by BIFR or rehabilitation department of State Government. In cases where the time period is not specified in the rehabilitation package, the export obligation may be fulfilled within the time period allowed by the Regional Authority which shall not exceed twelve years:

Provided also that the export obligation shall be 50% of the export obligation specified above to be fulfilled within a period of six years in the case of spares (including refurbished/reconditioned spares), moulds, dies, jigs, fixtures, tools and refractory for initial lining, for the existing plant and machinery (imported earlier, under para 5.23 of Handbook of Procedures Volume 1 or otherwise), subject to the condition that the CIF value of import of the above spares, etc is limited to 10% of the CIF value of the plant and machinery imported under the authorisation (para 5.23 of Handbook of Procedures Volume 1) or 10% of the book value of the plant and machinery imported earlier otherwise than under para 5.23 of Handbook of Procedures Volume 1, as the case may be;

(8) that the duty remission granted as duty credit in the said scrip bears the same proportion to the amount which is the basic customs duty on the goods imported under the said authorisation which were considered for fixation of export obligation, as the extent of export obligation fulfilled (over and above the average export obligation) bears to the total export obligation:

Explanation 1. - For the purpose of condition (8),-

(a) the amount of duty remission shall not include the duty paid, any portion of which has been rebated, including by way of duty drawback;

(b) the amount of duty remission shall not include the duty paid which are not assessed finally;

(c) extent of export obligation fulfilled shall be the export obligation fulfilled till the last export included in the said scrip less the export obligations fulfilled that have been counted towards the previously issued duty credit scrips against the said authorisation;

(d) in condition (c) above, the export obligation fulfilled till the last export included in the said scrip shall be taken as the total export obligation fulfilled in the following cases -

(i) where the authorisation holder fulfills seventy five percent. (75%) or more of the export obligation as specified in condition (7) [over and above hundred percent. (100%) of the average export obligation], within half of the period specified for export obligation as mentioned in said condition (7), in which case the balance export obligation shall stand condoned;

(ii) where the Regional Authority regularises shortfall, in the export obligation as specified in condition (7), not exceeding five per cent. (5%) of such export obligation, in which case the said shortfall shall be condoned;

(e) the Explanation 2 to this notification relating to 'Export obligation' shall apply severally to each duty credit scrip, including the said scrip, issued against the said authorisation;

(f) the exports and supplies made within the export obligation period specified in condition (7) shall count towards fulfillment of export obligation;

(g) for fulfillment of export obligation, the payments against exports/supplies should have been realised.

(9) that where the first proviso to condition (7) is applied, the Cenvat Credit in respect of additional duty of customs shall not been taken and at the time of registration of the said scrip a certificate, from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, to the effect that Cenvat Credit in respect of additional duty of customs on goods imported under the said authorisation has not been taken, is produced by the authorisation holder before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:

Provided that when the authorisation holder is not registered with Central Excise, he may produce the said certificate on self-certification basis;

(10) that the duty remission in the said scrip does not relate to duties paid on the imports made under the said authorisation which have not been installed and put to use;

(11) that the duty remission in the said scrip has not been obtained as a consequence of indigenous sourcing of capital goods;

(12) that the said scrip is issued, on request of the authorisation holder in form ANF5B for duty remission, by the Regional Authority specifying the same port of registration as mentioned in the said authorisation and it indicates details of the said authorisation, total export obligation fixed and its calculation, details of previous duty credit scrips issued against the said authorisation and the calculation of duty credit;

(13) that the imports under the said authorisation, the exports for fulfilling the export obligations and import of goods against the said scrip are undertaken through the seaports, airports or through the Inland Container

Depots or through the Land Customs Stations as mentioned in the Table 2 annexed hereto or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other seaport, airport, inland container depot or through a land customs station within his jurisdiction;

(14) that for the purposes of registration, the said scrip is produced by the authorisation holder at the specified port of registration before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, along with -

(a) the said authorisation and the bill(s) of entry under which the imports under the said authorisation were made on payment of applicable duties in cash;

(b) evidence showing the extent of export obligation fulfilled within the export obligation period;

(c) certificate confirming installation and use as prescribed in condition (4) above;

(d) certificate that Cenvat Credit has not been taken as prescribed in condition (9) above, where applicable;

(e) undertaking from the authorisation holder to the effect that,-

(i) the goods imported under the said authorisation have not been disposed of or transferred by sale or lease or any other manner till the date of last export against which the said scrip is issued;

(ii) the duty remission in the said scrip does not include the duty paid, any portion of which has been rebated, including by way of duty drawback; and

(iii) all the conditions have been complied with respect to the duty credit in the said scrip,

and the said Deputy Commissioner or Assistant Commissioner, as the case may be, upon being satisfied, allows the said scrip to be registered and the Customs authority endorses details of the said scrip and the remark "Drawback not available on re-export" on the bill(s) of entry, and registers the said scrip;

(15) that the said scrip and goods imported against it shall be freely transferable;

(16) that the said scrip is produced before the proper officer of customs at the time of clearance for debit of the duties leviable on the goods and the proper officer taking into account the debits already made under this exemption and the debits made under the notification No. 02 of 2013-Central Excise, dated the 18th February, 2013 debits the duties leviable on the goods, but for this exemption;

(17) that the validity of the said scrip shall be eighteen months from the date of issue and the said scrip shall be valid on the date on which actual debit of duty is made;

(18) that where the importer, under this notification, does not claim exemption from the additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975) he shall be deemed not to have availed the benefit under this notification for the purpose of calculation of the said additional duty of customs;

(19) that the benefit under this notification shall not be available to the items listed in Appendix 37B of the Handbook of Procedures Volume 1;

(20) that the importer shall be entitled to avail of the drawback or Cenvat credit of additional duty leviable under section 3 of the said Customs Tariff Act against the amount debited in the said scrip.

Explanation 2. -For the purpose of this notification, -

(A) “Capital goods” has the same meaning as assigned to it in Paragraph of 9.12 of the Foreign Trade Policy;

(B) “Common Service Provider” (CSP) means a service provider who is designated or certified as a Common Service Provider by the DGFT, Department of Commerce or State Industrial Infrastructural Corporation in a Town of Export Excellence;

(C) “Export obligation”, -

(I) means obligation on the authorisation holder to export to a place outside India, goods manufactured or capable of being manufactured or services rendered by the use of goods imported under the said authorisation and the export obligation shall be over and above the average level of exports achieved by the authorisation holder in the preceding three licensing years for the same and similar products within the export obligation period and such average shall be the arithmetic mean of export performance in the last three years for the same and similar products:

Provided that up to fifty percent. (50%) of the export obligation may also be fulfilled by export of other good(s) manufactured or service(s) provided by the authorisation holder or his group company or managed hotel, which has the said authorisation under which imports were made subject to the condition that in such cases, additional export obligation imposed shall be over and above the average exports achieved by the authorisation holder or his group company or managed hotel in preceding three years for both the original and the substitute product(s) / service(s):

Provided further that in case of export of goods relating to handicraft, handlooms, cottage, tiny sector, agriculture, animal husbandry, floriculture, horticulture, pisciculture, viticulture, poultry, sericulture, carpet, coir and jute, the authorisation holder shall not be required to maintain the average level of exports:

Provided also that in case of export of goods relating to aquaculture (including fisheries), the authorisation holder shall not be required to maintain the average level of exports subject to the condition that said authorisation has been obtained for goods other than fishing trawlers, boats, ships and other similar items:

Provided also that the goods, excepting tools, imported under said authorisation by the aforesaid sectors, shall not be allowed to be transferred for a period of five years from the date of imports even in cases where export obligation has been fulfilled. Transfer of capital goods would, however, be permitted within the group companies, after fulfillment of export obligation but before five years from the date of imports, under intimation to Regional Authority and jurisdictional Central Excise Authority:

Provided also that exports made to such countries as notified by Director General of Foreign Trade, shall not be counted for fixing the average level of exports:

Provided also that exports against only such shipping bills which mention the authorisation number and date of the said authorisation shall be counted for the fulfillment of the export obligation;

Provided also that in the case of authorisation issued to a CSP, -

- (a) the reference to 'authorisation holder' in this Explanation shall be taken to mean a reference to 'CSP and specific users whose details are informed prior to export by CSP to the Regional Authority';
- (b) for the exports by users of the common service to be counted towards fulfilment of export obligation of CSP, the respective shipping bills of the users of common service shall contain the authorisation details of the CSP and the concerned Regional Authority shall be informed about the details of the users prior to such export; and
- (c) the exports counted against the authorisation shall not be counted towards fulfillment of other specific export obligations against all other authorisations issued under Chapter 5 of the Foreign Trade Policy, including para 5.23 of Handbook of Procedures Volume 1;

(II) shall be fulfilled through physical exports and the export proceeds realised in freely convertible currency. However the following categories of supplies, shall also be counted towards fulfillment of export obligation:

- (a) deemed exports, namely:
 - (i) supply of goods against Advance Authorisation/Advance Authorisation for Annual Requirement/Duty Free Import Authorisation (DFIA);
 - (ii) supply of goods to Export Oriented Units (EOUs) or Software Technology Parks (STPs) or Electronics Hardware Technology Parks (EHTPs) or Bio-Technology Parks (BTPs);
 - (iii) supply of goods to projects financed by multilateral or bilateral agencies or Funds as notified by the Department of Economic Affairs (DEA), the Ministry of Finance (MOF) under International Competitive Bidding (ICB) in accordance with procedures of those agencies or Funds, where legal agreements provide for tender evaluation without including customs duty; supply and installation of goods and equipments (single responsibility of turnkey contracts) to projects financed by multilateral or bilateral agencies or Funds as notified by DEA, MOF under ICB, in accordance with procedures of those agencies/Funds, where bids may have been invited and evaluated on the basis of Delivery Duty Paid (DDP) prices for goods manufactured abroad;
 - (iv) supply of goods to any project or purpose in respect of which the Ministry of Finance, by a notification, permits import of such goods at zero customs duty and the supply is made under ICB procedure;
 - (v) supply of goods to mega power projects as provided in sub-clause (ii) of clause (f) of para 8.2 of Foreign Trade Policy;
 - (vi) supply of goods to nuclear power projects through competitive bidding as provided in clause (j) of para 8.2 of Foreign Trade Policy;

- (b) supply of ITA-1 items to Domestic Tariff Area, provided realization is in free foreign exchange;
- (c) royalty payments received in freely convertible currency and foreign exchange received for Research and Development (R&D) services; and
- (d) payments received in rupee terms for port handling services in terms of chapter 9 of the Foreign Trade Policy.
- (D) “Foreign Trade Policy” means the Foreign Trade Policy 2009-2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification of the Government of India in the Ministry of Commerce and Industry, No.1 (RE – 2012) /2009-2014 dated the 5th June 2012, as amended from time to time;
- (E) “Handbook of Procedures Volume 1” means the Handbook of Procedures Volume 1, 2009-14, published in the Gazette of India, Extraordinary, Part I, Section 1 *vide* public notice of the Government of India in the Ministry of Commerce and Industry, Department of Commerce, No.01 (RE - 2012)/2009-2014, dated the 5th June, 2012, as amended from time to time;
- (F) “Manufacture” has the same meaning as defined in clause (f) of section 2 of the Central Excise Act, 1944 (1 of 1944);
- (G) “Regional Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under the said Act;
- (H) “Town of Export Excellence” (TEE) means a selected town producing goods of Rs. 750 Crore or more based on potential of growth in exports. However, for TEE in handloom, handicraft, agriculture and fisheries sector the threshold limit would be Rs.150 Crore.

Table 1

S. No.	Description of goods
1.	Capital goods for pre-production, production and post-production including second hand capital goods.
2.	Capital goods in Semi Knocked Down (SKD)/Completely Knocked Down (CKD) conditions to be assembled into capital goods by the authorisation holder.
3.	Spare parts of CIF value upto 10% of the CIF value of goods specified at Serial Nos.1 and 2 as actually imported and required for maintenance of capital goods so imported, assembled, or manufactured.
4.	Spare parts of CIF value upto 10% of the book value of the existing plant and machinery of the authorisation holder.

Table 2

S.No.	Port, ICD, LCS	Located at
1.	Seaports	Bedi (including Rozi-Jamnagar), Chennai, Cochin, Dahej, Dharamtar, Haldia (Haldia Dock complex of Kolkata port) Kakinada, Kandla, Kattupalli (Tamil Nadu), Kolkata, Krishnapatnam, Ennore (Tamilnadu) and Karaikal (Union territory of Puducherry), Magdalla, Mangalore, Marmagoa, Muldwarka, Mumbai, Mundhra, Nagapattinam, Nhava Sheva, Okha, Paradeep, Pipavav, Porbander, Sikka, Tuticorin, Visakhapatnam and Vadinar.
2.	Airports	Ahmedabad, Bangalore, Bhubaneswar, Calicut, Chennai, Cochin, Coimbatore, Dabolim (Goa), Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow (Amausi), Mumbai, Nagpur, Rajasansi (Amritsar), Srinagar, Trivandrum, Varanasi and Visakhapatnam.
3.	Inland Container Depots	Agra, Ahmedabad, Anaparthi (Andhra Pradesh), Babarpur, Bangalore, Bhadohi, Bhatinda, Bhilwara, Bhiwadi, Bhusawal, Chettipalayam (Tamilnadu), Chheharata (Amritsar), Coimbatore, Dadri, Dappar (Dera Bassi), Daulatabad (Wanjarwadi and Maliwada), Delhi, Dhannad Rau (District Indore), Dighi (Pune), Durgapur (Export Promotion Industrial Park), Faridabad, Garhi Harsaru, Gauhati, Guntur, Hyderabad, Irugur Village (Tamilnadu), Irungattukottai (SIPCOT Industrial Park, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamilnadu), Jaipur, Jalandhar, Jamshedpur, Jodhpur, Kanpur, Karur, Kheda (Pithampur, District Dhar), Kota, Kundli, Loni (District Ghaziabad), Ludhiana, Madurai, Malanpur, Mandideep (District Raisen), Marripalem Village (in Edlapadu Taluk of District Guntur), Melapakkam Village (Arakkonam Taluk, Vellore District) Miraj, Moradabad, Nagpur, Nasik, Patli (Gurgaon), Pimpri (Pune), Pitampur (Indore), Pondicherry, Raipur, Rewari, Rudrapur (Nainital), Salem, Singanalur, Surat, Surajpur, Talegaon (District Pune), Thudiyalur (Tamilnadu), Tirupur, Tondiarpet (TNPM) in Chennai, Tuticorin, Udaipur, Vadodara, Varanasi, Veerapandi (Tamilnadu) and Waluj (Aurangabad).
4.	Land Customs Stations	Agartala, Amritsar Rail Cargo, Attari Road, Changrabandha, Dawki, Ghojadanga, Hilli, Jogbani, Mahadipur, Nepalganj Road, Nautanva (Sonauli), Petrapole, Ranaghat, Raxaul, Singhabad and Sutarkhandi.

Exemption to goods when imported into India against a Post Export EPCG duty credit scrip (3% EPCG variant)

[Notifn No. 06 / 2013-Customs, dt. 18.2.2013 as amended by 7/13, 20/13, 5/15]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods when imported into India against a Post Export EPCG duty credit scrip (3% EPCG variant) issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 {Export Promotion Capital Goods (EPCG) Scheme} of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from,-

- (a) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); and
- (b) the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act.

2. The exemption under this notification shall be subject to the following conditions, namely:-

- (1) that the said scrip is granted against a valid authorisation issued under para 5.23 of the Handbook of Procedures Volume 1 (hereinafter referred to as the said authorisation) by the Regional Authority to an applicant (hereinafter referred as the authorisation holder) who opted for the scheme of Post Export EPCG Duty Credit Scrip (3% EPCG variant);
- (2) that the said authorisation is not for import under duty exemption but for import of the goods specified in the Table 1 annexed hereto, on full payment of applicable duties in cash, where duty of customs under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) paid {hereinafter referred to as basic customs duty} is above 3 per cent. ad valorem;
- (3) that the said authorisation is registered at the port of import specified in the said authorisation and the goods, which are specified in the Table 1 annexed hereto, are imported within thirty six months from the date of issue of the said authorisation on full payment of applicable duties in cash, and the said authorisation is produced before the proper officer of customs at the time of clearance of the goods for endorsement of the import particulars and in cases where the authorisation holder has opted that the Cenvat Credit under Cenvat Credit Rules, 2004 in respect of the additional duty under section 3 of the Customs Tariff Act, 1975 (51 of 1975) paid (hereinafter referred to as additional duty of customs) shall not be taken, the proper officer endorses "Not valid for Cenvat Credit" on the bill of entry:

Provided that catalyst for one subsequent charge shall be allowed, under the authorisation in which plant, machinery or equipment and catalyst for initial charge have been imported, except in cases where the Regional Authority issues a separate authorisation for catalyst for one subsequent charge after the plant, machinery or equipment and catalyst for initial charge have already been imported:

Provided further that the import of motor cars, sports utility vehicles or all purpose vehicles shall be allowed only to hotels, travel agents, tour operators or tour transport operators and companies owning or operating golf resorts, subject to the condition that,-

- (a) the total foreign exchange earning from hotel, travel and tourism and golf tourism sectors in current and preceding three licensing years is Rupees one crore fifty lakhs or more;
- (b) the duty amount on all authorisations issued under Chapter 5 of the Foreign Trade Policy, including para 5.23 of Handbook of Procedures Volume 1, in a licensing year for import of motor cars, sports utility vehicles or all purpose vehicles shall not exceed fifty percent. (50%) of average foreign exchange earnings from hotel, travel and tourism and golf tourism sectors in preceding three licensing years; and
- (c) the customs authority endorse the bill of entry while clearing the vehicles imported specifying that the vehicles shall be registered as a vehicle for 'tourist purpose only' and the vehicles so registered are used for tourist purpose only and a copy of the registration certificate, to that effect shall be submitted to the concerned customs authority as a confirmation of import of vehicle within six months from the date of import:

Provided also that import of motor cars, sports utility vehicles or all purpose vehicles shall not be allowed to a Common Service Provider:

Provided also that the import of capital goods for creation of modern infrastructure shall be extended only to such retailers who have a minimum area of 1000 square metres.

(4) that the goods imported under the said authorisation are installed and put to use, after their import, in the authorisation holder's factory or premises and at the time of registration of the said scrip a certificate, confirming such installation and use of the goods, from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, which has been issued prior to the date of the first application filed by the authorisation holder for issuance of duty credit scrip against the said authorisation, is produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:

Provided that if the authorisation holder, including an authorisation holder who is a Common Service Provider (CSP), is not registered with the Central Excise or if the authorisation holder is a service provider (other than a CSP), as the case may be, he may produce the said certificate of installation and usage issued by an independent Chartered Engineer:

Provided further that in the case of manufacturer authorisation holder and merchant authorisation holder having supporting manufacturer(s) or vendor(s) or in the case of import of irrigation equipment for use in contract farming for export of agricultural products or in the case of authorisation holder rendering services, the capital goods may be installed at the factory or premises of such other person whose name and address is endorsed on the said authorisation and also on the shipping bills for fulfillment of the export obligation and the authorisation holder and such other person jointly and severally fulfill the export obligation and all other conditions. This shall not apply to a CSP:

Provided also that agro units located in Agri Export Zones or service providers in Agri Export Zones may move the capital goods within the Agri Export Zones under intimation to the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, subject to the condition that the authorisation holder shall maintain accurate record of such movement;

(5) that where the goods imported under the said authorisation are found defective or unfit for use, they may be re-exported back to the foreign supplier within three years from the date of payment of duty on the importation thereof subject to the condition that -

(a) at the time of re-export the goods are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, to be the same goods which were imported;

(b) when the re-export of the goods has been made under claim of duty drawback, no duty remission in the form of duty credit scrip for the duty paid at the time of import on the re-exported goods shall be allowed;

(c) after any duty remission in the form of duty credit scrip has been claimed in respect of the duty paid on the goods imported under the said authorisation, no duty drawback shall be allowed when the goods are re-exported and the export obligation shall also not be re-fixed;

(6) that goods imported under the said authorisation are not disposed of or transferred by sale or lease or any other manner by the authorisation holder till the date of last export against which the said scrip is issued;

(7) that the total export obligation to be fulfilled is equivalent to eighty five percent. (85%) of eight times the amount which is the difference between the following, namely:-

(a) sum of applicable basic customs duty, additional duty of customs, Education Cess under section 94 of the Finance (No.2) Act, 2004 (23 of 2004) paid and Secondary and Higher Education Cess under section 136 of the Finance Act, 2007 (22 of 2007) paid on the goods imported under the said authorisation;

and

(b) sum of 3 per cent. of the assessable value of the said goods and an amount calculated as if it represented cess on the said 3 per cent. of the assessable value, on Free On Board basis, within the export obligation period of eight years from the date of issue of the said authorisation:

Provided that additional duty of customs shall not be taken for computation for the purpose of fixation of export obligation when the Cenvat Credit in respect of additional duty of customs has not been taken:

Provided further that the export obligation shall be 75% of the export obligation specified above when fulfilled by export of following green technology products, namely, equipment for solar energy decentralised and grid connected products, bio-mass gassifier, bio-mass or waste boiler, vapour absorption chillers, waste heat boiler, waste heat recovery units, unfired heat recovery steam generators, wind turbine, solar collector and parts thereof, water treatment plants, wind mill and wind mill turbine or engine, other generating sets - wind powered, electrically operated vehicles- motor cars, electrically operated vehicles - lorries and trucks, electrically operated vehicles – motor cycle and mopeds, and solar cells:

Provided also that for units located in Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the export obligation shall be 25% of the export obligation specified above:

Provided also that where the amount of duties paid in cash that are considered for fixation of export obligation is not less than Rs.100 Crore, or where the said authorisation is issued to units in the Agri Export Zone as may be notified by the Regional Authority, the export obligation shall be fulfilled within a period of twelve years from the date of issue of authorisation:

Provided also that where a sick unit is notified by the Board for Industrial and Financial Reconstruction (BIFR) or where a rehabilitation scheme is announced by the concerned State Government in respect of sick unit for its revival, the export obligation may be fulfilled within the time period allowed by the Regional Authority as per the rehabilitation package prepared by the operating agency and approved by BIFR or rehabilitation department of State Government. In cases where the time period is not specified in the rehabilitation package, the export obligation may be fulfilled within the time period allowed by the Regional Authority which shall not exceed twelve years:

Provided also that where the capital goods are imported by agro units and units in tiny and cottage sector, for the purpose of fixing the export obligation the words 'eight times' in this condition shall be read as 'six times' and the export obligation shall be fulfilled within a period of twelve years from the date of issue of the authorisation:

Provided also that where the capital goods are imported for technological up-gradation as per conditions

specified in Para 5.8 of the Foreign Trade Policy or by small scale industry units as defined in paragraph 5.2 of the Foreign Trade Policy, as the case may be, for the purpose of fixing the export obligation the words 'eight times' in this condition shall be read as 'six times' and the export obligation shall be fulfilled within a period of eight years from the date of issue of authorisation subject to the further condition that in the case of Small Scale Industry (SSI) units the landed Cost Insurance Freight (CIF) value of such imported capital goods under the scheme shall not exceed rupees fifty lakhs and total investment in plant and machinery after such imports shall not exceed the SSI limit:

Provided also that the export obligation shall be 50% of the export obligation specified above to be fulfilled within a period of eight years in the case of spares (including refurbished/reconditioned spares), moulds, dies, jigs, fixtures, tools and refractory for initial lining, for the existing plant and machinery (imported earlier, under para 5.23 of Handbook of Procedures Volume 1 or otherwise), subject to the condition that the CIF value of import of the above spares, etc is limited to 10% of the CIF value of the plant and machinery imported under the authorisation (para 5.23 of Handbook of Procedures Volume 1) or 10% of the book value of the plant and machinery imported earlier otherwise than under para 5.23 of Handbook of Procedures Volume 1, as the case may be;

(8) that the duty remission granted as duty credit in the said scrip bears the same proportion to the amount which is the basic customs duty on the goods imported under the said authorisation less 3 per cent. of the assessable value of the said goods which were considered for fixation of export obligation, as the extent of export obligation fulfilled (over and above the average export obligation) bears to the total export obligation:

Explanation 1. - For the purpose of condition (8),-

(a) the amount of duty remission shall not include the duty paid, any portion of which has been rebated, including by way of duty drawback;

(b) the amount of duty remission shall not include the duty paid which are not assessed finally;

(c) extent of export obligation fulfilled shall be the export obligation fulfilled till the last export included in the said scrip less the export obligations fulfilled that have been counted towards the previously issued duty credit scrips against the said authorisation;

(d) in condition (c) above, the export obligation fulfilled till the last export included in the said scrip shall be taken as the total export obligation fulfilled in the following cases -

(i) where the authorisation holder fulfills seventy five percent. (75%) or more of the export obligation as specified in condition (7) [over and above hundred percent. (100%) of the average export obligation], within half of the period specified for export obligation as mentioned in said condition (7), in which case the balance export obligation shall stand condoned;

(ii) where the Regional Authority regularises shortfall, in the export obligation as specified in condition (7), not exceeding five per cent. (5%) of such export obligation, in which case the said shortfall shall be condoned;

(e) the Explanation 2 to this notification relating to 'Export obligation' shall apply severally to each duty credit scrip, including the said scrip, issued against the said authorisation;

(f) the exports and supplies made within the export obligation period specified in condition (7) shall count towards fulfillment of export obligation;

(g) for fulfillment of export obligation, the payments against the exports/supplies should have been realised.

(9) that where the first proviso to condition (7) is applied, the Cenvat Credit in respect of the additional duty of customs shall not been taken and at the time of registration of the said scrip a certificate, from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, to the effect that Cenvat Credit in respect of additional duty of customs on goods imported under the said authorisation has not been taken, is produced by the authorisation holder before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:

Provided that when the authorisation holder is not registered with Central Excise, he may produce the said certificate on self-certification basis;

(10) that the duty remission in the said scrip does not relate to duties paid on the imports made under the said authorisation which have not been installed and put to use;

(11) that the duty remission in the said scrip has not been obtained as a consequence of indigenous sourcing of capital goods;

(12) that the said scrip is issued, on request of the authorisation holder in form ANF5B for duty remission, by the Regional Authority specifying the same port of registration as mentioned in the said authorisation and it indicates details of the said authorisation, total export obligation fixed and its calculation, details of previous duty credit scrips issued against the said authorisation and the calculation of duty credit;

(13) that the imports under the said authorisation, the exports for fulfilling the export obligations and import of goods against the said scrip are undertaken through the seaports, airports or through the Inland Container Depots or through the Land Customs Stations as mentioned in the Table 2 annexed hereto or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other seaport, airport, inland container depot or through a land customs station within his jurisdiction;

(14) that for the purposes of registration, the said scrip is produced by the authorisation holder at the specified port of registration before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, along with -

(a) the said authorisation and the bill(s) of entry under which the imports under the said authorisation were made on payment of applicable duties in cash;

(b) evidence showing the extent of export obligation fulfilled within the export obligation period;

(c) certificate confirming installation and use as prescribed in condition (4) above;

(d) certificate that Cenvat Credit has not been taken as prescribed in condition (9) above, where applicable;

- (e) undertaking from the authorisation holder to the effect that,-
- (i) the goods imported under the said authorisation have not been disposed of or transferred by sale or lease or any other manner till the date of last export against which the said scrip is issued;
 - (ii) the duty remission in the said scrip does not include the duty paid, any portion of which has been rebated, including by way of duty drawback; and
 - (iii) all the conditions have been complied with respect to the duty credit in the said scrip, and the said Deputy Commissioner or Assistant Commissioner, as the case may be, upon being satisfied, allows the said scrip to be registered and the Customs authority endorses details of the said scrip and the remark “Drawback not available on re-export” on the bill(s) of entry, and registers the said scrip;

(15) that the said scrip and goods imported against it shall be freely transferable;

(16) that the said scrip is produced before the proper officer of customs at the time of clearance for debit of the duties leviable on the goods and the proper officer taking into account the debits already made under this exemption and the debits made under the notification No. 03 of 2013-Central Excise, dated the 18th February, 2013 debits the duties leviable on the goods, but for this exemption;

(17) that the validity of the said scrip shall be eighteen months from the date of issue and the said scrip shall be valid on the date on which actual debit of duty is made;

(18) that where the importer, under this notification, does not claim exemption from the additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975) he shall be deemed not to have availed the benefit under this notification for the purpose of calculation of the said additional duty of customs;

(19) that the benefit under this notification shall not be available to the items listed in Appendix 37B of the Handbook of Procedures Volume 1;

(20) that the importer shall be entitled to avail of the drawback or Cenvat credit of additional duty leviable under section 3 of the said Customs Tariff Act against the amount debited in the said scrip.

Explanation 2. - For the purpose of this notification, -

(A) “Capital goods” has the same meaning as assigned to it in Paragraph of 9.12 of the Foreign Trade Policy;

(B) “Common Service Provider” (CSP) means a service provider who is designated or certified as a Common Service Provider by the DGFT, Department of Commerce or State Industrial Infrastructural Corporation in a Town of Export Excellence;

(C) “Export obligation”, -

(I) means obligation on the authorisation holder to export to a place outside India, goods manufactured or capable of being manufactured or services rendered by the use of goods imported under the said authorisation and the export obligation shall be over and above the average level of exports achieved by the authorisation holder in the preceding three licensing years for the same and similar products within the export obligation period and such average shall be the arithmetic mean of export performance in the last three years for the same and similar products:

Provided that up to fifty percent. (50%) of the export obligation may also be fulfilled by export of other good(s) manufactured or service(s) provided by the authorisation holder or his group company or managed hotel, which has the said authorisation under which imports were made subject to the condition that in such cases, additional export obligation imposed shall be over and above the average exports achieved by the authorisation holder or his group company or managed hotel in preceding three years for both the original and the substitute product(s) / service(s):

Provided further that in case of export of goods relating to handicraft, handlooms, cottage, tiny sector, agriculture, animal husbandry, floriculture, horticulture, pisciculture, viticulture, poultry, sericulture, carpet, coir and jute, the authorisation holder shall not be required to maintain the average level of exports:

Provided also that in case of export of goods relating to aquaculture (including fisheries), the authorisation holder shall not be required to maintain the average level of exports subject to the condition that said authorisation has been obtained for goods other than fishing trawlers, boats, ships and other similar items:

Provided also that the goods, excepting tools, imported under said authorisation by the aforesaid sectors, shall not be allowed to be transferred for a period of five years from the date of imports even in cases where export obligation has been fulfilled. Transfer of capital goods would, however, be permitted within the group companies, after fulfillment of export obligation but before five years from the date of imports, under intimation to Regional Authority and jurisdictional Central Excise Authority:

Provided also that exports made to such countries as notified by Director General of Foreign Trade, shall not be counted for fixing the average level of exports:

Provided also that exports against only such shipping bills which mention the authorisation number and date of the said authorisation shall be counted for the fulfillment of the export obligation;

Provided also that in the case of authorisation issued to a Common Service Provider (CSP), -

(a) the reference to 'authorisation holder' in this Explanation shall be taken to mean a reference to 'CSP and specific users whose details are informed prior to export by CSP to the Regional Authority';

(b) for the exports by users of the common service to be counted towards fulfilment of export obligation of CSP, the respective shipping bills of the users of common service shall contain the authorisation details of the CSP and the concerned Regional Authority shall be informed about the details of the users prior to such export; and

(c) the exports counted against the authorisation shall not be counted towards fulfillment of other specific export obligations against all other authorisations issued under Chapter 5 of the Foreign Trade Policy, including para 5.23 of Handbook of Procedures Volume 1;

(II) shall be fulfilled through physical exports and the export proceeds realised in freely convertible currency. However the following categories of supplies, shall also be counted towards fulfillment of export obligation:

(a) deemed exports, namely:-

- (i) supply of goods against Advance Authorisation/Advance Authorisation for Annual Requirement/Duty Free Import Authorisation (DFIA);
 - (ii) supply of goods to Export Oriented Units (EOUs) or Software Technology Parks (STPs) or Electronics Hardware Technology Parks (EHTPs) or Bio-Technology Parks (BTPs);
 - (iii) supply of goods to projects financed by multilateral or bilateral agencies or Funds as notified by the Department of Economic Affairs (DEA), the Ministry of Finance (MOF) under International Competitive Bidding (ICB) in accordance with procedures of those agencies or Funds, where legal agreements provide for tender evaluation without including customs duty; supply and installation of goods and equipments (single responsibility of turnkey contracts) to projects financed by multilateral or bilateral agencies or Funds as notified by DEA, MOF under ICB, in accordance with procedures of those agencies/Funds, where bids may have been invited and evaluated on the basis of Delivery Duty Paid (DDP) prices for goods manufactured abroad;
 - (iv) supply of goods to any project or purpose in respect of which the Ministry of Finance, by a notification, permits import of such goods at zero customs duty and the supply is made under ICB procedure;
 - (v) supply of goods to mega power projects as provided in sub-clause (ii) of clause (f) of para 8.2 of Foreign Trade Policy;
 - (vi) supply of goods to nuclear power projects through competitive bidding as provided in clause (j) of para 8.2 of Foreign Trade Policy;
 - (b) supply of ITA-1 items to Domestic Tariff Area, provided realization is in free foreign exchange;
 - (c) royalty payments received in freely convertible currency and foreign exchange received for Research and Development (R&D) services; and
 - (d) payments received in rupee terms for port handling services in terms of chapter 9 of the Foreign Trade Policy.
- (D) “Foreign Trade Policy” means the Foreign Trade Policy 2009-2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification of the Government of India in the Ministry of Commerce and Industry, No.1 (RE – 2012) /2009-2014 dated the 5th June 2012, as amended from time to time;
- (E) “Handbook of Procedures Volume 1” means the Handbook of Procedures Volume 1, 2009-14, published in the Gazette of India, Extraordinary, Part I, Section 1 *vide* public notice of the Government of India in the Ministry of Commerce and Industry, Department of Commerce, No.01 (RE - 2012)/2009-2014, dated the 5th June, 2012, as amended from time to time;
- (F) “Manufacture” has the same meaning as defined in clause (f) of section 2 of the Central Excise Act, 1944 (1 of 1944);

(G) “Regional Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under the said Act;

(H) “Town of Export Excellence” (TEE) means a selected town producing goods of Rs. 750 Crore or more based on potential of growth in exports. However, for TEE in handloom, handicraft, agriculture and fisheries sector the threshold limit would be Rs.150 Crore.

Table 1

S. No.	Description of goods
1.	Capital goods for pre-production, production and post-production including second hand capital goods.
2.	Capital goods in Semi Knocked Down (SKD)/Completely Knocked Down (CKD) conditions to be assembled into capital goods by the authorisation holder.
3.	Spare parts of CIF value upto 10% of the CIF value of goods specified at Serial Nos.1 and 2 as actually imported and required for maintenance of capital goods so imported, assembled, or manufactured.
4.	Spare parts of CIF value upto 10% of the book value of the existing plant and machinery of the authorisation holder.
5.	Motor cars, sports utility vehicles and all purpose vehicles.

Table 2

S.No.	Port, ICD, LCS	Located at
1.	Seaports	Bedi (including Rozi-Jamnagar), Chennai, Cochin, Dahej, Dharamtar, Haldia (Haldia Dock complex of Kolkata port) Kakinada, Kandla, Kattupalli (TamilNadu), Kolkata, Krishnapatnam, Ennore (Tamilnadu) and Karaikal (Union territory of Puducherry), Magdalla, Mangalore, Marmagoa, Muldwarka, Mumbai, Mundhra, Nagapattinam, Nhava Sheva, Okha, Pipavav, Porbander, Sikka, Tuticorin, Visakhapatnam and Vadinar.
2.	Airports	Ahmedabad, Bangalore, Bhubaneswar, Calicut, Chennai, Cochin, Coimbatore, Dabolim (Goa), Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow (Amausi), Mumbai, Nagpur, Rajasansi (Amritsar), Srinagar, Trivandrum, Varanasi and Visakhapatnam.
3.	Inland	Agra, Ahmedabad, Anaparthi (Andhra Pradesh), Babarpur, Bangalore, Bhadohi, Bhatinda, Bhilwara, Container Bhiwadi, Bhusawal, Chettipalayam (Tamilnadu), Chheharata (Amritsar), Coimbatore, Dadri, Dappar (Dera Depots Bassi), Daulatabad (Wanjarwadi and Maliwada), Delhi, Dhannad Rau (District Indore), Dighi (Pune), Durgapur (Export Promotion Industrial Park), Faridabad, Garhi Harsaru, Gauhati, Guntur, Hyderabad, Irugur Village (Tamilnadu), Irungattukottai (SIPCOT Industrial Park, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamilnadu), Jaipur, Jallandhar, Jamshedpur, Jodhpur, Kanpur, Karur, Kheda (Pithampur, District Dhar), Kota, Kundli, Loni (District Ghaziabad), Ludhiana, Madurai, Malanpur, Mandideep (District Raisen), Marripalem Village (in Edlapadu Taluk of District Guntur), Melapakkam Village (Arakkonam Taluk, Vellore District) Miraj, Moradabad, Nagpur, Nasik, Patli (Gurgaon), Pimpri (Pune), Pitampur (Indore), Pondicherry, Raipur, Rewari, Rudrapur (Nainital), Salem, Singanalur, Surat, Surajpur,

		Talegaon (District Pune), Thudiyalur (Tamilnadu), Tirupur, Tondiarpet (TNPM) in Chennai, Tuticorin, Udaipur, Vadodara, Varanasi, Veerapandi (Tamilnadu) and Waluj (Aurangabad).
4.	Land Customs Stations	Agartala, Amritsar Rail Cargo, Attari Road, Changrabandha, Dawki, Ghojadanga, Hilli, Jogbani, Mahadipur, Nepalganj Road, Nautanva (Sonauli), Petrapole, Ranaghat, Raxaul, Singhabad and Sutarkhandi.

Exemption to goods under EPCG Scheme

[Notifn No. 22/ 2013-Customs, dt. 18.4.2013 as amended by 5/15]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in the Table 1 annexed hereto, from,-

- (i) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and
- (ii) the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act, when specifically claimed by the importer.

2. The exemption under this notification shall be subject to the following conditions, namely:-

- (1) that the goods imported are covered by a valid authorisation issued under the Export Promotion Capital Goods (EPCG) Scheme in terms of Chapter 5 of the Foreign Trade Policy permitting import of goods at zero customs duty;
- (2) that the authorisation is registered at the port of import specified in the said authorisation and the goods, which are specified in the Table 1 annexed hereto, are imported within eighteen months from the date of issue of the said authorisation and the said authorisation is produced for debit by the proper officer of customs at the time of clearance:

Provided that the benefit of import of capital goods at concessional duty under this notification for creation of modern infrastructure shall be extended only to such retailers who have a minimum area of 1000 square metres:

Provided further that the catalyst for one subsequent charge shall be allowed, under the authorisation in which plant, machinery or equipment and catalyst for initial charge have been imported, except in cases where the Regional Authority issues a separate authorisation for catalyst for one subsequent charge after the plant, machinery or equipment and catalyst for initial charge have already been imported;

- (3) that the importer is not issued, in the year of issuance of zero duty EPCG authorisation, the duty credit scrips under Status Holder Incentive Scrip (SHIS) scheme under para 3.16 of the Foreign Trade Policy. In the case of applicant who is Common Service Provider (herein after referred as CSP), the CSP or any of its specific users should not be issued, in the year of issuance of the zero duty EPCG authorisation, the duty credit scrips under SHIS. This condition shall not apply where already availed SHIS benefit that is unutilised is surrendered or where benefits availed under SHIS that is utilised is refunded, with applicable interest, before issue of the zero duty EPCG authorisation. SHIS scrips which are surrendered or benefit refunded or not issued in a particular year for the reason the authorisation has been issued in that year shall

not be issued in future years also;

(4) that the authorisation for annual requirement shall indicate export product to be exported under the authorisation. The importer shall submit a Nexus Certificate from an independent Chartered Engineer (CEC) in the format specified in Appendix 32A of HBP (vol. I) notified under the Foreign Trade Policy, certifying nexus of imported capital goods with the export product, to the Customs authorities at the time of clearance of imported capital goods. A copy of the CEC shall be submitted to the concerned Regional Authority alongwith copy of the bill of entry, within thirty days from the date of import of the Capital Goods;

(5) that the goods imported shall not be disposed of or transferred by sale or lease or any other manner till export obligation is complete;

(6) that the importer executes a bond in such form and for such sum and with such surety or security as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs binding himself to comply with all the conditions of this notification as well as to fulfill export obligation on Free on Board (FOB) basis equivalent to six times the duty saved on the goods imported as may be specified on the authorisation, or for such higher sum as may be fixed or endorsed by the Regional Authority in terms of Para 5.10 of the Handbook of Procedures Vol I, issued under para 2.4 of the Foreign Trade Policy, within a period of six years from the date of issue of Authorisation, in the following proportions, namely :-

S. No.	Period from the date of issue of Authorisation	Proportion of total export obligation
(1)	(2)	(3)
1.	Block of 1 st to 4 th year	50%
2.	Block of 5 th to 6 th year	50%

Provided that in case the authorisation is issued to a CSP, the CSP shall execute the bond with bank guarantee and the bank guarantee shall be equivalent to 100% of the duty foregone, and the bank guarantee shall be given by CSP or by anyone of the users or a combination thereof, at the option of the CSP:

Provided further that the export obligation shall be 75% of the normal export obligation specified above when fulfilled by export of following green technology products, namely, equipment for solar energy decentralised and grid connected products, bio-mass gassifier, bio-mass or waste boiler, vapour absorption chillers, waste heat boiler, waste heat recovery units, unfired heat recovery steam generators, wind turbine, solar collector and parts thereof, water treatment plants, wind mill and wind mill turbine or engine, other generating sets - wind powered, electrically operated vehicles -motor cars, electrically operated vehicles - lorries and trucks, electrically operated vehicles -motor cycle and mopeds, and solar cells:

Provided also that for units located in Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the export obligation shall be 25% of the normal export obligation specified above:

Provided also that spares (including refurbished or reconditioned spares), moulds, dies, jigs, fixtures, tools and refractory for initial lining, for the existing plant and machinery (imported earlier, under EPCG or otherwise), shall be allowed to be imported under the EPCG scheme subject to an export obligation equivalent to 50% of

the normal export obligation specified above in case of separate authorisation issued, subject to the condition that the Cost, Insurance and Freight (CIF) value of import of the said spares etc. is limited to 10% of the CIF value of the plant and machinery imported under the EPCG authorisation or 10% of the book value of the plant and machinery imported earlier otherwise than under EPCG Scheme, as the case may be:

Provided also that where a sick unit is notified by the Board for Industrial and Financial Reconstruction (BIFR) or where a rehabilitation scheme is announced by the concerned State Government in respect of sick unit for its revival, the export obligation may be fulfilled within time period allowed by the Regional Authority as per the rehabilitation package prepared by the operating agency and approved by BIFR or rehabilitation department of State Government. In cases where the time period is not specified in the rehabilitation package, the export obligation may be fulfilled within the time period allowed by the Regional Authority which shall not exceed nine years:

Provided also that where the capital goods are imported for technological upgradation as per conditions specified in Para 5.8 of the Foreign Trade Policy, the export obligation shall be fixed equivalent to six times the duty saved on the capital goods imported as may be specified on the authorization, or for such higher sum as may be fixed by the Regional Authority, to be fulfilled within period of six years from the date of issue of authorization under the said para:

Provided also that export obligation of a particular block may be set off against the excess exports made in the said preceding block;

(7) that if the importer does not claim exemption from the additional duty leviable under section 3 of the Customs Tariff Act, 1975, the additional duty so paid by him shall not be taken for computation of the net duty saved for the purpose of fixation of export obligation provided the Cenvat credit of additional duty paid has not been taken;

(8) that the importer, including a CSP, produces within 30 days from the expiry of each block from the date of issue of authorisation or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow, evidence to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs showing the extent of export obligation fulfilled, and where the export obligation of any particular block is not fulfilled in terms of the condition (6), the importer shall within three months from the expiry of the said block pay duties of customs equal to an amount which bears the same proportion to the duties leviable on the goods, but for the exemption contained herein, which the unfulfilled portion of the export obligation bears to the total export obligation, together with interest at the rate of 15% per annum from the date of clearance of the goods;

(9) that where the importer fulfills 75% or more of the export obligation as specified in condition (6) (over and above 100% of the average export obligation) within half of the period specified for export obligation as mentioned in condition (6), his balance export obligation shall be condoned and he shall be treated to have fulfilled the entire export obligation;

(10) that the capital goods imported, assembled or manufactured are installed in the importer's factory or premises and a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of the capital goods in the importer's factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow :

Provided that in case of import of spares, the installation certificate shall be produced within three years from the date of import:

Provided further that if the importer, including an importer who is a Common Service Provider (CSP), is not registered with the Central Excise or if the importer is a service provider (other than a CSP), as the case may be, he may produce the said certificate of installation and usage issued by an independent Chartered Engineer:

Provided also that in the case of manufacturer exporter and merchant exporter having supporting manufacturer(s) or vendor(s) or in the case of import of irrigation equipment for use in contract farming for export of agricultural products or in the case of importer rendering services, the capital goods may be installed at the factory or premises of such other person whose name and address is endorsed on the authorisation referred to in condition (1) and also on the shipping bills and where the bond for full difference of duty, if necessary, in terms of condition (6) with or without a bank guarantee, as the case may be, is executed by the importer and such other person binding themselves jointly and severally to fulfill the export obligation and all other conditions of this notification and to pay duty with interest at the rate of 15% per annum in case of default. This shall not apply to a CSP:

Provided also that agro units located in Agri Export Zones or service providers in Agri Export Zones may move the capital goods within the Agri Export Zones under intimation to the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, subject to the condition that the importer shall maintain accurate record of such movement;

(11) that the imports and exports are undertaken through the seaports, airports or through the Inland Container Depots or through the Land Customs Stations as mentioned in the Table 2 annexed hereto or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other sea-port, airport, inland container depot or through a land customs station within his jurisdiction;

(12) that notwithstanding anything contained in condition (6) above, where the Regional Authority grants extension of block-wise period for any block(s) or overall period of fulfillment of export obligation up to a period of two years or regularization of shortfall in export obligation, not exceeding five percent of such export obligation, the said block-wise period or overall period of export obligation shall be extended or condoned by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be:

Provided that in respect of sick units referred to in the fifth proviso to condition (6) above, extension of overall period of export obligation shall not be allowed.

3. Where the goods specified in the Table 1 are found defective or unfit for use, the said goods may be re-exported back to the foreign supplier within three years from date of payment of duty on the importation thereof:

Provided that at the time of re-export, the goods are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, to be the same as the goods which were imported.

Explanation -For the purpose of this notification,-

(A) “Authorisation” includes “Authorisation for Annual Requirement”.

(B) “Capital goods” has the same meaning as assigned to it in Paragraph of 9.12 of the Foreign Trade Policy ;

(C) “Common Service Provider” (CSP) means a service provider who is designated or certified as a Common Service Provider by the DGFT, Department of Commerce or State Industrial Infrastructural Corporation in a Town of Export Excellence;

(D) “Export obligation”, -

(i) means obligation on the importer to export to a place outside India, goods manufactured or capable of being manufactured or services rendered by the use of capital goods imported in terms of this notification and the export obligation shall be over and above the average level of exports achieved by the importer in the preceding three licensing years for the same and similar products within the overall export obligation period including the extended period, if any and such average shall be the arithmetic mean of export performance in the last three years for the same and similar products:

Provided that in case of export of goods relating to handicraft, handlooms, cottage, tiny sector, agriculture, animal husbandry, floriculture, horticulture, pisciculture, viticulture, poultry, sericulture, carpet, coir and jute, the importer shall not be required to maintain the average level of exports:

Provided also that in case of export of goods relating to aquaculture (including fisheries), the importer shall not be required to maintain the average level of exports subject to the condition that EPCG authorisation has been obtained for goods other than fishing trawlers, boats, ships and other similar items:

Provided also that the goods, excepting tools, imported under this notification by the aforesaid sectors, shall not be allowed to be transferred for a period of five years from the date of imports even in cases where export obligation has been fulfilled. Transfer of capital goods would, however, be permitted within the group companies, after fulfillment of export obligation but before five years from the date of imports, under intimation to Regional Authority and jurisdictional Central Excise Authority:

Provided also that exports made to such countries as notified by Director General of Foreign Trade, shall not be counted for fixing the average level of exports:

Provided also that exports against only such shipping bills which mention the authorisation number and date of the authorisation shall be counted for the fulfillment of the export obligation:

Provided also that in the case of authorisation issued to a CSP, -

(i) the reference to ‘importer’ in this Explanation shall be taken to mean a reference to ‘CSP and specific users whose details are informed prior to export by CSP to the Regional Authority’;

(ii) for the exports by users of the common service to be counted towards fulfilment of export obligation of CSP, the respective shipping bills of the users of common service shall contain the authorisation details of the CSP and the concerned Regional Authority shall be informed about the details of the users prior to such export; and

(iii) the exports counted against the authorisation in terms of this notification shall not be counted towards fulfillment of other specific export obligations against all other authorisations issued under Chapter 5 of the Foreign Trade Policy, including para 5.22 of Handbook of Procedures Volume 1 ;

(II) shall be fulfilled through physical exports and the export proceeds realised in freely convertible currency. However the following categories of supplies, shall also be counted towards fulfillment of export obligation:

(a) deemed exports, namely:

(i) supply of goods against Advance Authorisation/Advance Authorisation for Annual Requirement/Duty Free Import Authorisation (DFIA);

(ii) supply of goods to Export Oriented Units (EOUs) or Software Technology Parks (STPs) or Electronics Hardware Technology Parks (EHTPs) or Bio-Technology Parks (BTPs);

(iii) supply of goods to projects financed by multilateral or bilateral agencies or Funds as notified by the Department of Economic Affairs (DEA), the Ministry of Finance (MOF) under International Competitive Bidding (ICB) in accordance with procedures of those agencies or Funds, where legal agreements provide for tender evaluation without including customs duty; supply and installation of goods and equipments (single responsibility of turnkey contracts) to projects financed by multilateral or bilateral agencies or Funds as notified by DEA, MOF under ICB, in accordance with procedures of those agencies/Funds, where bids may have been invited and evaluated on the basis of Delivery Duty Paid (DDP) prices for goods manufactured abroad;

(iv) supply of goods to any project or purpose in respect of which the Ministry of Finance, by a notification, permits import of such goods at zero customs duty and the supply is made under ICB procedure;

(v) supply of goods to mega power projects as provided in sub-clause (ii) of clause (f) of para 8.2 of Foreign Trade Policy;

(vi) supply of goods to nuclear power projects through competitive bidding as provided in clause (j) of para 8.2 of Foreign Trade Policy;

(b) supply of ITA-1 items to Domestic Tariff Area, provided realization is in free foreign exchange;

(c) royalty payments received in freely convertible currency and foreign exchange received for Research and Development (R&D) services; and

(d) payments received in rupee terms for port handling services in terms of chapter 9 of the Foreign

Trade Policy.

(E) “Foreign Trade Policy” means the Foreign Trade Policy, 2009-2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide notification number G.S.R. 1293 (E) of the Government of India, Ministry of Commerce and Industry, Department of Commerce No.1 (RE – 2012) / 2009-2014 dated the 5 th June, 2012, as amended from time to time;

(F) “Handbook of Procedures, Volume 1” means the Handbook of Procedures Volume 1, 2009-14, published in the Gazette of India, Extraordinary, Part I, Section 1 vide public notice of the Government of India in the Ministry of Commerce and Industry, Department of Commerce, No.1 (RE – 2012) /2009-2014 dated the 5 th June, 2012, as amended from time to time;

(G) “Manufacture” has the same meaning as defined in clause (f) of section 2 of the Central Excise Act, 1944 (1 of 1944);

(H) “Regional Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under the said Act;

(I) “Town of Export Excellence” (TEE) means a selected town producing goods of Rs. 750 Crore or more based on potential of growth in exports. However, for TEE in handloom, handicraft, agriculture and fisheries sector the threshold limit would be Rs.150 Crore.

Table 1

S. No.	Description of goods
(1)	(2)
1.	Capital goods for pre-production, production and post production.
2.	Capital goods in Semi Knocked Down (SKD) / Completely Knocked Down (CKD) conditions to be assembled into capital goods by the importer.
3.	Spare parts of CIF value upto 10% of the CIF value of goods specified at Serial Nos.1 and 2 as actually imported and required for maintenance of capital goods so imported, assembled, or manufactured.
4.	Spare parts of CIF value upto 10% of the book value of the existing plant and machinery of the importer.

Table 2

S. No.	Port, ICD,	Located at LCS
1.	Seaports	Bedi (including Rozi-Jamnagar), Chennai, Cochin, Dahej, Dharamtar, Haldia (Haldia Dock complex of Kolkata port) Kakinada, Kandla, Kattupalli (Tamilnadu), Kolkata, Krishnapatnam, Ennore (Tamilnadu) and Karaikal (Union territory of Puducherry) , Magdalla, Mangalore, Marmagoa, Muldwarka, Mumbai, Mundhra, Nagapattinam, Nhava Sheva, Okha, Paradeep, Pipavav, Porbander, Sikka, Tuticorin, Visakhapatnam and Vadinar.

S. No.	Port, ICD,	Located at LCS
2.	Airports	Ahmedabad, Bangalore, Bhubaneswar, Calicut, Chennai, Cochin, Coimbatore, Dabolim (Goa), Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow (Amausi), Mumbai, Nagpur, Rajasansi (Amritsar), Srinagar, Trivandrum, Varanasi and Visakhapatnam.
3.	Inland Container Depots	Agra, Ahmedabad, Anaparthi (Andhra Pradesh), Babarpur, Bangalore, Bhadohi, Bhatinda, Bhilwara, Bhiwadi, Bhusawal, Chettipalayam (Tamilnadu), Chheharata (Amritsar), Coimbatore, Dadri, Dappar (Dera Bassi), Daulatabad (Wanjarwadi and Maliwada), Delhi, Dhannad Rau (District Indore), Dighi (Pune), Durgapur (Export Promotion Industrial Park), Faridabad, Garhi Harsaru, Gauhati, Guntur, Hyderabad, Irugur Village (Tamilnadu), Irungattukottai (SIPCOT Industrial Park, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamilnadu), Jaipur, Jalandhar, Jamshedpur, Jodhpur, Kanpur, Karur, Kheda (Pithampur, District Dhar), Kota, Kundli, Loni (District Ghaziabad), Ludhiana, Madurai, Malanpur, Mandideep (District Raisen), Marripalem Village (in Edlapadu Taluk of District Guntur), Melapakkam Village (Arakkonam Taluk, Vellore District) Miraj, Moradabad, Nagpur, Nasik, Patli (Gurgaon), Pimpri (Pune), Pitampur (Indore), Pondicherry, Raipur, Rewari, Rudrapur (Nainital), Salem, Singanalur, Surat, Surajpur, Talegaon (District Pune), Thudiyalur (Tamilnadu), Tirupur, Tondiarpet (TNPM) in Chennai, Tuticorin, Udaipur, Vadodara, Varanasi, Veerapandi (Tamilnadu) and Waluj (Aurangabad).
4.	Land Customs Stations	Agartala, Amritsar Rail Cargo, Attari Road, Changrabandha, Dawki, Ghoadanga, Hilli, Jogbani, Mahadipur, Nepalganj Road, Nautanva (Sonauli), Petrapole, Ranaghat, Raxaul, Singhabad and Sutarkhandi.

Exemption to goods when imported into India against a Post Export EPCG duty credit scrip EPCG Scheme

[Notifn No. 23/ 2013-Customs, dt. 18.4.2013 as amended by 29/13, 5/15]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods when imported into India against a Post Export EPCG duty credit scrip issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 {Export Promotion Capital Goods (EPCG) Scheme} of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from,-

(a) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); and

(b) the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act.

2. The exemption under this notification shall be subject to the following conditions, namely:-

(1) that the said scrip is granted against a valid authorisation issued under para 5.22 of the Handbook of Procedures Volume 1 (hereinafter referred to as the said authorisation) by the Regional Authority to an applicant (hereinafter referred as the authorisation holder) who opted for the scheme of Post Export EPCG Duty Credit Scrip:

Provided that the applicant is not issued, in the year of issuance of the said authorisation, the duty credit scrips under Status Holders Incentive Scrip (SHIS) scheme under para 3.16 of the Foreign Trade Policy. In the case of applicant who is Common Service Provider (herein after referred as CSP), the CSP or any of its specific users should not be issued, in the year of issuance of the said authorisation, the duty credit scrips under SHIS. This condition shall not apply where already availed SHIS benefit that is unutilised is surrendered or where benefits availed under SHIS that is utilised is refunded, with applicable interest, before issue of the said authorisation. SHIS scrips which are surrendered or benefit refunded or not issued in a particular year for the reason the said authorisation has been issued in that year shall not be issued in future years also;

(2) that the said authorisation is not for import under duty exemption but for import of the goods specified in the Table 1 annexed hereto on full payment of applicable duties in cash;

(3) that the said authorisation is registered at the port of import specified in the said authorisation and the goods, which are specified in the Table 1 annexed hereto, are imported within eighteen months from the date of issue of the said authorisation on full payment of applicable duties in cash , and the said authorisation is produced before the proper officer of customs at the time of clearance of the goods for endorsement of the import particulars and in cases where the authorisation holder has opted that the Cenvat Credit under Cenvat Credit Rules, 2004 in respect of the additional duty under section 3 of the Customs Tariff Act , 1975 (51 of 1975) paid (hereinafter referred to as additional duty of customs) shall not be taken, the proper officer endorses “ Not valid for Cenvat Credit” on the bill of entry:

Provided that the benefit of import of capital goods for creation of modern infrastructure shall be extended only to such retailers who have a minimum area of 1000 square metres:

Provided further that catalyst for one subsequent charge shall be allowed, under the authorisation in which plant, machinery or equipment and catalyst for initial charge have been imported, except in cases where the Regional Authority issues a separate authorisation for catalyst for one subsequent charge after the plant, machinery or equipment and catalyst for initial charge have already been imported;

(4)) that the capital goods imported under the said authorisation are installed and put to use, after their import, in the authorisation holder's factory or premises and at the time of registration of the said scrip a certificate, confirming such installation and use of the goods, from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, which has been issued prior to the date of the first application filed by the authorisation holder for issuance of duty credit scrip against the said authorisation, is produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:

Provided that if the authorisation holder, including an authorisation holder who is a CSP, is not registered with the Central Excise or if the authorisation holder is a service provider (other than a CSP), as the case may be , he may produce the said certificate of installation and usage issued by an independent Chartered Engineer:

Provided further that in the case of manufacturer authorisation holder and merchant authorisation holder having supporting manufacturer(s) or vendor(s) or in the case of import of irrigation equipment for use in contract farming for export of agricultural products or in the case of authorisation holder rendering services

, the capital goods may be installed at the factory or premises of such other person whose name and address is endorsed on the said authorisation and also on the shipping bills for fulfillment of the export obligation and the authorisation holder and such other person jointly and severally fulfill the export obligation and all other conditions. This shall not apply to a CSP:

Provided also that agro units located in Agri Export Zones or service providers in Agri Export Zones may move the capital goods within the Agri Export Zones under intimation to the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, subject to the condition that the authorisation holder shall maintain accurate record of such movement;

(5) that where the goods imported under the said authorisation are found defective or unfit for use, they may be re-exported back to the foreign supplier within three years from the date of payment of duty on the importation thereof subject to the condition that, -

(a) at the time of re-export the goods are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, to be the same goods which were imported;

(b) when the re-export of the goods has been made under claim of duty drawback, no duty remission in the form of duty credit scrip for the duty paid at the time of import on the re-exported goods shall be allowed;

(c) after any duty remission in the form of duty credit scrip has been claimed in respect of the duty paid on the goods imported under the said authorisation, no duty drawback shall be allowed when the goods are re-exported and the export obligation shall also not be re-fixed;

(6) that goods imported under the said authorisation are not disposed of or transferred by sale or lease or any other manner by the authorisation holder till the date of last export against which the said scrip is issued;

(7) that the total export obligation to be fulfilled is equivalent to eighty five percent. (85%) of six times the amount which is the sum of applicable duty of customs under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) paid (hereinafter referred to as basic customs duty), additional duty of customs, Education Cess under section 94 of the Finance (No.2) Act, 2004 (23 of 2004) paid and Secondary and Higher Education Cess under section 136 of the Finance Act, 2007 (22 of 2007) paid on goods imported under the said authorisation, on Free On Board basis, which is to be fulfilled within an export obligation period of six years from the date of issue of the said authorisation:

Provided that additional duty of customs shall not be taken for computation for the purpose of fixation of export obligation when the Cenvat Credit in respect of additional duty of customs has not been taken:

Provided further that the export obligation shall be 75% of the export obligation specified above when fulfilled by export of following green technology products, namely, equipment for solar energy decentralised and grid connected products, bio-mass gassifier, bio-mass or waste boiler, vapour absorption chillers, waste heat boiler, waste heat recovery units, unfired heat recovery steam generators, wind turbine, solar collector and parts thereof, water treatment plants, wind mill and wind mill turbine or engine, other generating sets - wind powered, electrically operated vehicles- motor cars, electrically operated vehicles-lorries and trucks, electrically operated vehicles - motor cycle and mopeds, and solar cells:

Provided also that for units located in Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the export obligation shall be 25% of the export obligation specified above:

Provided also that where a sick unit is notified by the Board for Industrial and Financial Reconstruction (BIFR) or where a rehabilitation scheme is announced by the concerned State Government in respect of sick unit for its revival, the export obligation may be fulfilled within the time period allowed by the Regional Authority as per the rehabilitation package prepared by the operating agency and approved by BIFR or rehabilitation department of State Government. In cases where the time period is not specified in the rehabilitation package, the export obligation may be fulfilled within the time period allowed by the Regional Authority which shall not exceed nine years:

Provided also that where the capital goods are imported for technological upgradation as per conditions specified in Para 5.8 of the Foreign Trade Policy, the export obligation shall be fulfilled within a period of six years from the date of issue of authorization under the said para:

Provided also that the export obligation shall be 50% of the export obligation specified above in the case of separate authorisation for spares (including refurbished/reconditioned spares), moulds, dies, jigs, fixtures, tools and refractory for initial lining, for the existing plant and machinery (imported earlier, under para 5.22 of Handbook of Procedures Volume 1 or otherwise), in which the CIF value of import of the above spares, etc is limited to 10% of the CIF value of the plant and machinery imported under the authorisation (para 5.22 of Handbook of Procedures Volume 1) or 10% of the book value of the plant and machinery imported earlier otherwise than under para 5.22 of Handbook of Procedures Volume 1 , as the case may be;

(8) that the duty remission granted as duty credit in the said scrip bears the same proportion to the amount which is the basic customs duty on the goods imported under the said authorisation which were considered for fixation of export obligation, as the extent of export obligation fulfilled (over and above the average export obligation) bears to the total export obligation:

Explanation 1. -For the purpose of condition (8),-

- (a) the amount of duty remission shall not include the duty paid, any portion of which has been rebated, including by way of duty drawback;
- (b) the amount of duty remission shall not include the duty paid which are not assessed finally;
- (c) extent of export obligation fulfilled shall be the export obligation fulfilled till the last export included in the said scrip less the export obligations fulfilled that have been counted towards the previously issued duty credit scrips against the said authorisation;
- (d) in condition (c) above, the export obligation fulfilled till the last export included in the said scrip shall be taken as the total export obligation fulfilled in the following cases -
 - (i) where the authorisation holder fulfills seventy five percent. (75%) or more of the export obligation as specified in condition (7) [over and above hundred percent. (100%) of the average export obligation], within half of the period specified for export obligation as mentioned in said condition (7), in which case the balance

export obligation shall stand condoned;

(ii) where the Regional Authority regularises shortfall, in the export obligation as specified in condition (7), not exceeding five per cent. (5%) of such export obligation, in which case the said shortfall shall be condoned;

(e) the Explanation 2 to this notification relating to 'Export obligation' shall apply severally to each duty credit scrip, including the said scrip, issued against the said authorisation;

(f) the exports and supplies made within the export obligation period specified in condition (7) shall count towards fulfillment of export obligation;

(g) for fulfillment of export obligation, the payments against exports/supplies should have been realised.

(9) that where the first proviso to condition (7) is applied, the Cenvat Credit in respect of additional duty of customs shall not been taken and at the time of registration of the said scrip a certificate, from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, to the effect that Cenvat Credit in respect of additional duty of customs on goods imported under the said authorisation has not been taken, is produced by the authorisation holder before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be :

Provided that when the authorisation holder is not registered with Central Excise, he may produce the said certificate on self-certification basis;

(10) that the duty remission in the said scrip does not relate to duties paid on the imports made under the said authorisation which have not been installed and put to use;

(11) that the duty remission in the said scrip has not been obtained as a consequence of indigenous sourcing of capital goods;

(12) that the said scrip is issued, on request of the authorisation holder in form ANF5B for duty remission, by the Regional Authority specifying the same port of registration as mentioned in the said authorisation and it indicates details of the said authorisation, total export obligation fixed and its calculation, details of previous duty credit scrips issued against the said authorisation and the calculation of duty credit;

(13) that the imports under the said authorisation, the exports for fulfilling the export obligations and import of goods against the said scrip are undertaken through the seaports, airports or through the Inland Container Depots or through the Land Customs Stations as mentioned in the Table 2 annexed hereto or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other seaport, airport, inland container depot or through a land customs station within his jurisdiction;

(14) that for the purposes of registration, the said scrip is produced by the authorisation holder at the specified port of registration before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, along with -

(a) the said authorisation and the bill(s) of entry under which the imports under the said authorisation were made on payment of applicable duties in cash;

- (b) evidence showing the extent of export obligation fulfilled within the export obligation period;
- (c) certificate confirming installation and use as prescribed in condition (4) above;
- (d) certificate that Cenvat Credit has not been taken as prescribed in condition (9) above, where applicable;
- (e) undertaking from the authorisation holder to the effect that,-
 - (i) the goods imported under the said authorisation have not been disposed of or transferred by sale or lease or any other manner till the date of last export against which the said scrip is issued;
 - (ii) the duty remission in the said scrip does not include the duty paid, any portion of which has been rebated, including by way of duty drawback; and
 - (iii) all the conditions have been complied with respect to the duty credit in the said scrip, and the said Deputy Commissioner or Assistant Commissioner, as the case may be, upon being satisfied, allows the said scrip to be registered and the Customs authority endorses details of the said scrip and the remark "Drawback not available on re-export" on the bill(s) of entry, and registers the said scrip;
- (15) that the said scrip and goods imported against it shall be freely transferable;
- (16) that the said scrip is produced before the proper officer of customs at the time of clearance for debit of the duties leviable on the goods and the proper officer taking into account the debits already made under this exemption and the debits made under the notification No. 14 of 2013- Central Excise , dated the 18th April, 2013 the duties leviable on the goods, but for this exemption;
- (17) that the validity of the said scrip shall be eighteen months from the date of issue and the said scrip shall be valid on the date on which actual debit of duty is made;
- (18) that where the importer, under this notification, does not claim exemption from the additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975) he shall be deemed not to have availed the benefit under this notification for the purpose of calculation of the said additional duty of customs;
- (19) that the benefit under this notification shall not be available to the items listed in Appendix 37B of the Handbook of Procedures Volume 1;
- (20) that the importer shall be entitled to avail of the drawback or Cenvat credit of additional duty leviable under section 3 of the said Customs Tariff Act against the amount debited in the said scrip.

Explanation 2. -For the purpose of this notification, -

- (A) "Capital goods" has the same meaning as assigned to it in Paragraph of 9.12 of the Foreign Trade Policy ;
- (B) "Common Service Provider" (CSP) means a service provider who is designated or certified as a Common Service Provider by the Director General of Foreign Trade (DGFT), Department of Commerce or State Industrial Infrastructural Corporation in a Town of Export Excellence;
- (C) "Export obligation",-
- (I) means obligation on the authorisation holder to export to a place outside India, goods manufactured or

capable of being manufactured or services rendered by the use of capital goods imported under the said authorisation and the export obligation shall be over and above the average level of exports achieved by the authorisation holder in the preceding three licensing years for the same and similar products within the export obligation period and such average shall be the arithmetic mean of export performance in the last three years for the same and similar products:

Provided that in case of export of goods relating to handicraft, handlooms, cottage, tiny sector, agriculture, animal husbandry, floriculture, horticulture, pisciculture, viticulture, poultry, sericulture, carpet, coir and jute, the authorisation holder shall not be required to maintain the average level of exports:

Provided also that in case of export of goods relating to aquaculture (including fisheries), the authorisation holder shall not be required to maintain the average level of exports subject to the condition that said authorisation has been obtained for goods other than fishing trawlers, boats, ships and other similar items:

Provided also that the goods, excepting tools, imported under said authorisation by the aforesaid sectors, shall not be allowed to be transferred for a period of five years from the date of imports even in cases where export obligation has been fulfilled. Transfer of capital goods would, however, be permitted within the group companies, after fulfillment of export obligation but before five years from the date of imports, under intimation to Regional Authority and jurisdictional Central Excise Authority:

Provided also that exports made to such countries as notified by Director General of Foreign Trade, shall not be counted for fixing the average level of exports:

Provided also that exports against only such shipping bills which mention the authorisation number and date of the said authorisation shall be counted for the fulfillment of the export obligation;

Provided also that in the case of authorisation issued to a CSP, -

- (i) the reference to ‘authorisation holder’ in this Explanation shall be taken to mean a reference to ‘CSP and specific users whose details are informed prior to export by CSP to the Regional Authority’;
- (ii) for the exports by users of the common service to be counted towards fulfilment of export obligation of CSP, the respective shipping bills of the users of common service shall contain the authorisation details of the CSP and the concerned Regional Authority shall be informed about the details of the users prior to such export; and
- (iii) the exports counted against the authorisation shall not be counted towards fulfillment of other specific export obligations against all other authorisations issued under Chapter 5 of the Foreign Trade Policy, including para 5.22 of Handbook of Procedures Volume 1 ;

(II) shall be fulfilled through physical exports and the export proceeds realised in freely convertible currency. However the following categories of supplies, shall also be counted towards fulfillment of export obligation:

(a) deemed exports, namely:

- (i) supply of goods against Advance Authorisation/Advance Authorisation for Annual Requirement/ Duty Free Import Authorisation (DFIA);
- (ii) supply of goods to Export Oriented Units (EOUs) or Software Technology Parks (STPs) or

Electronics Hardware Technology Parks (EHTPs) or Bio-Technology Parks (BTPs);

(iii) supply of goods to projects financed by multilateral or bilateral agencies or Funds as notified by the Department of Economic Affairs (DEA), the Ministry of Finance (MOF) under International Competitive Bidding (ICB) in accordance with procedures of those agencies or Funds, where legal agreements provide for tender evaluation without including customs duty; supply and installation of goods and equipments (single responsibility of turnkey contracts) to projects financed by multilateral or bilateral agencies or Funds as notified by DEA, MOF under ICB, in accordance with procedures of those agencies/Funds, where bids may have been invited and evaluated on the basis of Delivery Duty Paid (DDP) prices for goods manufactured abroad;

(iv) supply of goods to any project or purpose in respect of which the Ministry of Finance, by a notification, permits import of such goods at zero customs duty and the supply is made under ICB procedure;

(v) supply of goods to mega power projects as provided in sub-clause (ii) of clause (f) of para 8.2 of Foreign Trade Policy;

(vi) supply of goods to nuclear power projects through competitive bidding as provided in clause (j) of para 8.2 of Foreign Trade Policy;

(b) supply of ITA-1 items to Domestic Tariff Area, provided realisation is in free foreign exchange;

(c) royalty payments received in freely convertible currency and foreign exchange received for Research and Development (R&D) services; and

(b) payments received in rupee terms for port handling services in terms of chapter 9 of the Foreign Trade Policy.

(D) “Foreign Trade Policy” means the Foreign Trade Policy, 2009-2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide notification number G.S.R. 1293 (E) of the Government of India, Ministry of Commerce and Industry, Department of Commerce No.1 (RE – 2012) /2009-2014 dated the 5 th June, 2012, as amended from time to time;

(E) “Handbook of Procedures, Volume 1” means the Handbook of Procedures Volume 1, 2009-14, published in the Gazette of India, Extraordinary, Part I, Section 1 vide public notice of the Government of India in the Ministry of Commerce and Industry, Department of Commerce, No.1 (RE – 2012) /2009-2014 dated the 5 th June, 2012, as amended from time to time;

(F) “Manufacture” has the same meaning as defined in clause (f) of section 2 of the Central Excise Act, 1944 (1 of 1944);

(G) “Regional Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under the said Act;

(H) “Town of Export Excellence” (TEE) means a selected town producing goods of Rs. 750 Crore or more based on potential of growth in exports. However, for TEE in handloom, handicraft, agriculture and fisheries sector the threshold limit would be Rs.150 Crore.

Table 1

S. No.	Description of goods
1.	Capital goods for pre-production, production and post-production.
2.	Capital goods in Semi Knocked Down (SKD)/Completely Knocked Down (CKD) conditions to be assembled into capital goods by the authorisation holder.
3.	Spare parts of CIF value upto 10% of the CIF value of goods specified at Serial Nos.1 and 2 as actually imported and required for maintenance of capital goods so imported, assembled, or manufactured.
4.	Spare parts of CIF value upto 10% of the book value of the existing plant and machinery of the authorisation holder.

Table 2

S.No.	Port, ICD, LCS	Located at
1.	Seaports	Bedi (including Rozi-Jamnagar), Chennai, Cochin, Dahej, Dharamtar, Haldia (Haldia Dock complex of Kolkata port) Kakinada, Kandla, Kattupalli (Tamilnadu), Kolkata, Krishnapatnam, Ennore (Tamilnadu) and Karaikal (Union territory of Puducherry) , Magdalla, Mangalore, Marmagoa, Muldwarka, Mumbai, Mundhra, Nagapattinam, Nhava Sheva, Okha, Paradeep, Pipavav, Porbander, Sikka, Tuticorin, Visakhapatnam and Vadinar.
2.	Airports	Ahmedabad, Bangalore, Bhubaneswar, Calicut, Chennai, Cochin, Coimbatore, Dabolim (Goa), Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow (Amausi), Mumbai, Nagpur, Rajasansi (Amritsar), Srinagar, Trivandrum, Varanasi and Visakhapatnam.
3.	Inland	Agra, Ahmedabad, Anaparthi (Andhra Pradesh), Babarpur, Bangalore, Bhadohi, Bhatinda, Container Bhilwara, Bhiwadi, Bhusawal, Chettipalayam (Tamilnadu), Chheharata (Amritsar), Coimbatore, Depots Dadri, Dappar (Dera Bassi), Daulatabad (Wanjarwadi and Maliwada), Delhi, Dhannad Rau (District Indore), Dighi (Pune), Durgapur (Export Promotion Industrial Park), Faridabad, Garhi Harsaru, Gauhati, Guntur, Hyderabad, Irugur Village (Tamilnadu), Irungattukottai (SIPCOT Industrial Park, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamilnadu), Jaipur, Jalandhar, Jamshedpur, Jodhpur, Kanpur, Karur, Kheda (Pithampur, District Dhar), Kota, Kundli, Loni (District Ghaziabad), Ludhiana, Madurai, Malanpur, Mandideep (District Raisen), Marripalem Village (in Edlapadu Taluk of District Guntur), Melapakkam Village (Arakkonam Taluk, Vellore District) Miraj, Moradabad, Nagpur, Nasik, Patli (Gurgaon), Pimpri (Pune), Pitampur (Indore), Pondicherry, Raipur, Rewari, Rudrapur (Nainital), Salem, Singanalur, Surat, Surajpur, Talegaon (District Pune), Thudiyalur (Tamilnadu), Tirupur, Tondiarpet (TNPM) in Chennai, Tuticorin, Udaipur, Vadodara, Varanasi, Veerapandi (Tamilnadu) and Waluj (Aurangabad).
4.	Land Customs Singhabad	Agartala, Amritsar Rail Cargo, Attari Road, Changrabandha, Dawki, Ghojadanga, Hilli, Jogbani, Mahadipur, Nepalganj Road, Nautanva (Sonauli), Petrapole, Ranaghat, Raxaul, and Stations Sutarkhandi.

SECTION II
VEGETABLE PRODUCTS

NOTE :

In this Section, the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 (percent) by weight.

CHAPTER 6

***Live trees and other plants ; bulbs, roots and the like ; cut flowers and
ornamental foliage***

NOTES :

1. Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 1212			
0601 10 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	kg.	10%	-
0601 20	- <i>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :</i>			
0601 20 10	--- Bulbs, horticultural	kg.	10%	-
	--- <i>Chicory plants and roots :</i>			
0601 20 21	---- Plants	kg.	10%	-
0601 20 22	---- Roots	kg.	10%	-
0601 20 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN			
0602 10 00	- Unrooted cuttings and slips	kg.	10%	-
0602 20	- <i>Trees, shrubs and bushes, grafted or not, of kinds, which bear edible fruits or nuts :</i>			
0602 20 10	--- Edible fruit or nut trees, grafted or not	kg.	10%	-
0602 20 20	--- Cactus	kg.	10%	-
0602 20 90	--- Other	kg.	10%	-
0602 30 00	- Rhododendrons and azaleas, grafted or not	kg.	10%	-
0602 40 00	- Roses, grafted or not	kg.	10%	-
0602 90	- <i>Other:</i>			
0602 90 10	--- Mushroom spawn	kg.	10%	-
0602 90 20	--- Flowering plants (excluding roses and rhododendrons)	kg.	10%	-
0602 90 30	--- Tissue culture plant	kg.	10%	-
0602 90 90	--- Other	kg.	10%	-
0603	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED			
	- Fresh:			
0603 11 00	-- Roses	kg.	60%	-
0603 12 00	-- Carnations	kg.	60%	-
0603 13 00	-- Orchids	kg.	60%	-
0603 14 00	-- Chrysanthemums	kg.	60%	-
0603 15 00	-- Lilies (Lilium Spp.)	kg.	60%	-
0603 19 00	-- Other	kg.	60%	-
0603 90 00	- Other	kg.	60%	-
0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED			
0604 20 00	- Fresh	kg.	30%	-
0604 90 00	- Other	kg.	30%	-

CHAPTER 7

Edible vegetables and certain roots and tubers

NOTES :

1. This Chapter does not cover forage products of heading 1214.
2. In headings 0709, 0710, 0711 and 0712, the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than :
 - (a) dried leguminous vegetables, shelled (heading 0713);
 - (b) sweet corn in the forms specified in headings 1102 to 1104;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0701	POTATOES, FRESH OR CHILLED			
0701 10 00	- Seed	kg.	30%	20%
0701 90 00	- Other	kg.	30%	20%
0702 00 00	TOMATOES, FRESH OR CHILLED	kg.	30%	20%
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED			
0703 10	- <i>Onions and shallots:</i>			
0703 10 10	--- Onions	kg.	30%	20%
0703 10 20	--- Shallots	kg.	30%	20%
0703 20 00	- Garlic	kg.	100%	90%
0703 90 00	- Leeks and other alliacious vegetables	kg.	30%	20%
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED			
0704 10 00	- Cauliflowers and headed broccoli	kg.	30%	20%
0704 20 00	- Brussels sprouts	kg.	30%	20%
0704 90 00	- Other	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
0705	LETTUCE (<i>LACTUCASATIVA</i>) AND CHICORY (<i>CICHORIUM SPP.</i>), FRESH OR CHILLED			
	- <i>Lettuce:</i>			
0705 11 00	-- Cabbage lettuce (head lettuce)	kg.	30%	20%
0705 19 00	-- Other	kg.	30%	20%
	- <i>Chicory :</i>			
0705 21 00	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg.	30%	20%
0705 29 00	-- Other	kg.	30%	20%
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED			
0706 10 00	- Carrots and turnips	kg.	30%	20%
0706 90	- <i>Other :</i>			
0706 90 10	--- Horse radish	kg.	30%	20%
0706 90 20	--- Other Radish	kg.	30%	20%
0706 90 30	--- Salad beetroot	kg.	30%	20%
0706 90 90	--- Other	kg.	30%	20%
0707 00 00	CUCUMBERS OR GHERKINS, FRESH OR CHILLED	kg.	30%	20%
0708	LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED			
0708 10 00	- Peas (<i>Pisum sativum</i>)	kg.	30%	20%
0708 20 00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg.	30%	20%
0708 90 00	- Other leguminous vegetables	kg.	30%	20%
0709	OTHER VEGETABLES, FRESH OR CHILLED			
0709 20 00	- Asparagus	kg.	30%	20%
0709 30 00	- Aubergines (<i>egg-plants</i>)	kg.	30%	20%
0709 40 00	- Celery other than celeraic	kg.	30%	20%
	- <i>Mushrooms and truffles:</i>			
0709 51 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	30%	20%
0709 59 00	-- Other	kg.	30%	20%
0709 60	- <i>Fruits of the genus Capsicum or of the genus Pimenta :</i>			
0709 60 10	--- Green chilly	kg.	30%	20%
0709 60 90	--- Other	kg.	30%	20%
0709 70 00	- Spinach, New Zealand spinach and orache spinach (<i>garden spinach</i>)	kg.	30%	20%
	- <i>Other :</i>			
0709 91 00	-- Glove artichokes	kg.	30%	20%
0709 92 20	-- Olives	kg.	30%	20%
0709 93 00	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
0709 99	-- Other :			
0709 99 10	--- Green Pepper	kg.	30%	20%
0709 99 20	--- Mixed Vegetable	kg.	30%	20%
0709 99 90	--- Other	kg.	30%	20%
0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN			
0710 10 00	- Potatoes	kg.	30%	20%
	- <i>Leguminous vegetables, shelled or unshelled:</i>			
0710 21 00	-- Peas (<i>Pisum sativum</i>)	kg.	30%	20%
0710 22 00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg.	30%	20%
0710 29 00	-- Other	kg.	30%	20%
0710 30 00	- Spinach, New Zealand spinach and orache spinach (<i>garden spinach</i>)	kg.	30%	20%
0710 40 00	- Sweet corn	kg.	30%	20%
0710 80	- <i>Other vegetables:</i>			
0710 80 10	--- Terragon	kg.	30%	20%
0710 80 90	--- Other	kg.	30%	20%
0710 90 00	- Mixtures of vegetables	kg.	30%	20%
0711	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION			
0711 20 00	- Olives	kg.	30%	20%
0711 40 00	- Cucumbers and gherkins	kg.	30%	20%
	- <i>Mushrooms and truffles:</i>			
0711 51 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	30%	20%
0711 59 00	-- Other	kg.	30%	20%
0711 90	- <i>Other vegetables; mixtures of vegetables:</i>			
0711 90 10	--- Green pepper in brine	kg.	30%	20%
0711 90 20	--- Assorted canned vegetables	kg.	30%	20%
0711 90 90	--- Other	kg.	30%	20%
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED			
0712 20 00	- Onions	kg.	30%	20%
	- <i>Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:</i>			
0712 31 00	-- Mushrooms of the genus <i>lgaricus</i>	kg.	30%	20%
0712 32 00	-- Wood ears (<i>Auricularia spp.</i>)	kg.	30%	20%
0712 33 00	-- Jelly fungi (<i>Tremella spp.</i>)	kg.	30%	20%
0712 39 00	-- Other	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
0712 90	- Other vegetables; mixtures of vegetables:			
0712 90 10	--- Asparagus	kg.	30%	20%
0712 90 20	--- Dehydrated garlic powder	kg.	30%	20%
0712 90 30	--- Dehydrated garlic flakes	kg.	30%	20%
0712 90 40	--- Dried garlic	kg.	30%	20%
0712 90 50	--- Marjoram, Oregano	kg.	30%	20%
0712 90 60	--- Potatoes	kg.	30%	20%
0712 90 90	--- Other	kg.	30%	20%
0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT			
0713 10 00	- Peas (<i>Pisum sativum</i>)	kg.	50%	40%
0713 20 00	- Chickpeas (<i>garbanzos</i>)	kg.	30%	20%
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0713 31 00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg.	30%	20%
0713 32 00	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg.	30%	20%
0713 33 00	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg.	30%	20%
0713 34 00	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	kg.	30%	20%
0713 35 00	-- Cow peas (<i>Vigna unguiculata</i>)	kg.	30%	20%
0713 39	-- Other :			
0713 39 10	--- Guar seeds	kg.	30%	20%
0713 39 90	--- Other	kg.	30%	20%
0713 40 00	- Lentils	kg.	30%	20%
0713 50 00	- Broad beans (<i>Vicia faba</i> var <i>major</i>) and horse beans (<i>Vicia faba</i> var <i>equina</i> , <i>Vicia faba</i> var <i>minor</i>)	kg.	30%	20%
0713 60 00	- Pigeon peas (<i>Cajanus cajan</i>)	kg.	30%	20%
0713 90	- Other :			
0713 90 10	--- Split	kg.	30%	20%
0713 90 90	--- Other	kg.	30%	20%
0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKEs, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH			
0714 10 00	- Manioc (cassava)	kg.	30%	20%
0714 20 00	- Sweet potatoes	kg.	30%	20%
0714 30 00	- Yams (<i>Dioscorea spp.</i>)	kg.	30%	20%
0714 40 00	- Taro (<i>Colocasia spp.</i>)	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
0714 50 00	- Yautia (<i>Xanthosoma spp.</i>)	kg.	30%	20%
0714 90	- Other:			
0714 90 10	--- Sago pith	kg.	30%	20%
0714 90 90	--- Other	kg.	30%	20%

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons

NOTES :

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) for additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
 - (b) to improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED			
	- <i>Coconuts</i> :			
0801 11 00	-- Desiccated	kg.	70%	60%
0801 12	-- <i>In the inner shell (endocarp)</i> :			
0801 12 10	--- Fresh	kg.	70%	60%
0801 12 20	--- Dried	kg.	70%	60%
0801 12 90	--- Other	kg.	70%	60%
0801 19	-- <i>Other</i> :			
0801 19 10	--- Fresh	kg.	70%	60%
0801 19 20	--- Dried	kg.	70%	60%
0801 19 90	--- Other	kg.	70%	60%
	- <i>Brazil nuts</i> :			
0801 21 00	-- In shell	kg.	30%	20%
0801 22 00	-- Shelled	kg.	30%	20%
	- <i>Cashew nuts</i> :			
0801 31 00	-- In shell	kg.	30%	Free
0801 32	-- <i>Shelled</i> :			
0801 32 10	--- Cashew kernel, broken	kg.	30%	20%
0801 32 20	--- Cashew kernel, whole	kg.	30%	20%
0801 32 90	--- Other	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED			
	- <i>ALMONDS:</i>			
0802 11 00	-- In shell	kg.	Rs. 35 per kg. Rs. 30 per kg.	
0802 12 00	-- Shelled	kg.	Rs. 100 per kg. Rs. 95 per kg.	
	- <i>Hazelnuts or filberts (Corylus spp.):</i>			
0802 21 00	-- In shell	kg.	30%	20%
0802 22 00	-- Shelled	kg.	30%	20%
	- <i>Walnuts :</i>			
0802 31 00	-- In shell	kg.	30%	20%
0802 32 00	-- Shelled	kg.	30%	20%
	- <i>Chestnuts (Castanea spp.)</i>			
0802 41 00	-- In shell	kg.	30%	20%
0802 42 00	-- Shelled	kg.	30%	20%
	- <i>Pistachios :</i>			
0802 51 00	-- In shell	kg.	30%	20%
0802 52 00	-- Shelled	kg.	30%	20%
	- <i>Macadamia nuts :</i>			
0802 61 00	-- In shell	kg.	30%	20%
0802 62 00	-- Shelled	kg.	30%	20%
0802 70 00	- <i>Kola nuts (Cola Spp.)</i>	kg.	30%	20%
0802 80	- <i>Areca nuts :</i>			
0802 80 10	--- Whole	kg.	100%	90%
0802 80 20	--- Split	kg.	100%	90%
0802 80 30	--- Ground	kg.	100%	90%
0802 80 90	--- Other	kg.	100%	90%
0802 90 00	- Other	kg.	100%	90%
0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED			
0803 10	- Plantains			
0803 10 10	--- Curry plantain	kg.	30%	20%
0803 10 90	--- Other	kg.	30%	20%
0803 90	- Other :			
0803 90 10	--- Bananas, Fresh	kg.	30%	20%
0803 90 90	--- Other	kg.	30%	20%
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES, AND MANGOSTEENS, FRESH OR DRIED			
0804 10	- <i>Dates :</i>			
0804 10 10	--- Fresh (<i>excluding wet dates</i>)	kg.	30%	20%
0804 10 20	--- Soft (<i>khayzur or wet dates</i>)	kg.	30%	20%
0804 10 30	--- Hard (<i>chhohara or kharek</i>)	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
0804 10 90	--- Other	kg.	30%	20%
0804 20	- Figs :			
0804 20 10	--- Fresh	kg.	30%	20%
0804 20 90	--- Other	kg.	30%	20%
0804 30 00	- Pineapples	kg.	30%	20%
0804 40 00	- Avocados	kg.	30%	20%
0804 50	- Guavas, mangoes and mangosteens:			
0804 50 10	--- Guavas, fresh or dried	kg.	30%	20%
0804 50 20	--- Mangoes, fresh	kg.	30%	20%
0804 50 30	--- Mangoes, sliced dried	kg.	30%	20%
0804 50 40	--- Mango pulp	kg.	30%	20%
0804 50 90	--- Other	kg.	30%	20%
0805	CITRUS FRUIT, FRESH OR DRIED			
0805 10 00	- Oranges	kg.	40%	30%
0805 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg.	30%	20%
0805 40 00	- Grapefruit, including pomelos	kg.	25%	15%
0805 50 00	- Lemon (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	kg.	40%	30%
0805 90 00	- Other	kg.	30%	20%
0806	GRAPES, FRESH OR DRIED			
0806 10 00	- Fresh	kg.	40%	30%
0806 20	- Dried :			
0806 20 10	--- Raisins	kg.	105%	95%
0806 20 90	--- Other	kg.	105%	95%
0807	MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH			
	- Melons (including watermelons) :			
0807 11 00	-- Water melons	kg.	30%	20%
0807 19 00	-- Other	kg.	30%	20%
0807 20 00	- Papaws (<i>papayas</i>)	kg.	30%	20%
0808	APPLES, PEARS AND QUINCES, FRESH			
0808 10 00	- Apples	kg.	50%	40%
0808 30 00	- Pears	kg.	35%	25%
0808 40 00	- Quinces	kg.	35%	25%
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SOLES, FRESH			
0809 10 00	- Apricots	kg.	30%	20%
	- Cherries:			
0809 21 00	-- Sour cherries (<i>Prunus cerasus</i>)	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
0809 29 00	-- Other	kg.	30%	20%
0809 30 00	- Peaches, including nectarine	kg.	30%	20%
0809 40 00	- Plums and sloes	kg.	25%	15%
0810	OTHER FRUIT, FRESH			
0810 10 00	- Strawberries	kg.	30%	20%
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	kg.	30%	20%
0810 30 00	- Black, white or red currants and gooseberries	kg.	30%	20%
0810 40 00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg.	30%	20%
0810 50 00	- Kiwi fruit	kg.	30%	20%
0810 60 00	- Durians	kg.	30%	20%
0810 70 00	- Persimmons	kg.	30%	20%
0810 90	- <i>Other</i> :			
0810 90 10	--- Pomegranates	kg.	30%	20%
0810 90 20	--- Tamarind, fresh	kg.	30%	20%
0810 90 30	--- Sapota (<i>chico</i>)	kg.	30%	20%
0810 90 40	--- Custard-apple (<i>Ata</i>)	kg.	30%	20%
0810 90 50	--- Bore	kg.	30%	20%
0810 90 60	--- Lichi	kg.	30%	20%
0810 90 90	--- Other	kg.	30%	20%
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER			
0811 10	- <i>Strawberries</i> :			
0811 10 10	--- Containing added sugar	kg.	30%	20%
0811 10 20	--- Not containing added sugar	kg.	30%	20%
0811 10 90	--- Other	kg.	30%	20%
0811 20	- <i>Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries</i> :			
0811 20 10	--- Containing added sugar	kg.	30%	20%
0811 20 20	--- Not containing added sugar	kg.	30%	20%
0811 20 90	--- Other	kg.	30%	20%
0811 90	- <i>Other</i> :			
0811 90 10	--- Containing added sugar	kg.	30%	20%
0811 90 90	--- Other	kg.	30%	20%
0812	FRUIT AND NUTS PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE			

(1)	(2)	(3)	(4)	(5)
	IN THAT STATE FOR IMMEDIATE CONSUMPTION			
0812 10 00	- Cherries	kg.	30%	20%
0812 90	- <i>Other :</i>			
0812 90 10	--- Mango slices in brine	kg.	30%	20%
0812 90 90	--- Other	kg.	30%	20%
0813	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER			
0813 10 00	- Apricots	kg.	30%	20%
0813 20 00	- Prunes	kg.	25%	15%
0813 30 00	- Apples	kg.	30%	20%
0813 40	- <i>Other fruit:</i>			
0813 40 10	--- Tamarind, dried	kg.	30%	20%
0813 40 20	--- Singoda whole (water nut)	kg.	30%	20%
0813 40 90	--- Other	kg.	30%	20%
0813 50	- <i>Mixtures of nuts or dried fruits of this Chapter:</i>			
0813 50 10	--- Mixtures of nuts	kg.	30%	20%
0813 50 20	--- Mixtures of dried fruits	kg.	30%	20%
0814 00 00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	kg.	30%	20%

Exemption to specified goods falling under Chapter 8,9 &15:
[Notfn. No.2/07-Cus., dt.5.1.2007]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table given below and falling under the Heading, or Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as specified in the corresponding entry in column (2) of the said Table, from so much of the duty of customs leviable thereon, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, subject to the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said Table.

Explanation:- For the purposes of this notification, the rate specified in column (4) is ad valorem rate.

Table

S.No.	Heading or tariff item	Description of goods	Rate	Condition
(1)	(2)	(3)	(4)	(5)
1	0801 11 00	Desiccated Coconut upto an aggregate quantity of five hundred metric tonnes of total imports of such goods in a financial year.	30%	1
2	0904	Pepper upto an aggregate quantity of two thousand five hundred metric tonnes of total imports of such goods in a financial year.	Nil	1 and 2
3	1516, 1517 or 1518	Vanaspati, bakery shortening and margarine upto an aggregate quantity of two lakh and fifty thousand metric tonnes of total imports of such goods in a financial year.	Nil	1 and 2

ANNEXURE

Conditions

- 1 The importer proves to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of Democratic Socialist Republic of Sri Lanka in accordance with the Customs Tariff (Determination of Origin under the Free Trade Agreement between the Democratic Socialist Republic of Sri Lanka and the Republic of India) Rules, 2000 published in the notification of Government of India in the Ministry of Finance (Department of Revenue), No. 19/2000-Customs (N.T.), dated the 1st March, 2000.
- 2 The quantum of imports, during the period from the 1st day of April, 2006 to the date of issue of this notification, shall be included for the purposes of computing the aggregate quantity of imports into India, for the financial year 2006-07.

CHAPTER 9

Coffee, tea, mate and spices

NOTES :

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

(a) mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 [or to the mixtures referred to in paragraph (a) or (b) above] shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those heading. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

SUPPLEMENTARY NOTES :

(1) Heading 0901 includes coffee in powder form.

(2) “Spice” means a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as “masalas”.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0901	COFFEE, WHETHER OR NOT ROASTED OR DCAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION			
	- <i>Coffee, not roasted :</i>			
0901 11	-- <i>Not decaffeinated :</i>			
	--- <i>Arabica plantation :</i>			
0901 11 11	---- A Grade	kg. 100%	100% less 13	paise per kg.
0901 11 12	---- B Grade	kg. 100%	100% less 13	paise per kg.

(1)	(2)	(3)	(4)	(5)
0901 11 13	---- C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 19	---- Other	kg.	100%	100% less 13 paise per kg.
	--- <i>Arabica cherry</i> :			
0901 11 21	---- AB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 22	---- PB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 23	---- C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 24	---- B/B/B Grade	kg.	100%	100% less 13 paise per kg.
0901 11 29	---- Other	kg.	100%	100% less 13 paise per kg.
	--- <i>Rob Parchment</i> :			
0901 11 31	---- AB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 32	---- PB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 33	---- C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 39	---- Other	kg.	100%	100% less 13 paise per kg.
	--- <i>Rob cherry</i> :			
0901 11 41	---- AB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 42	---- PB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 43	---- C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 44	---- B/B/B Grade	kg.	100%	100% less 13 paise per kg.
0901 11 45	---- Bulk	kg.	100%	100% less 13 paise per kg.
0901 11 49	---- Other	kg.	100%	100% less 13 paise per kg.
0901 11 90	--- Other	kg.	100%	100% less 13 paise per kg.
0901 12 00	-- Decaffeinated	kg.	100%	100% less 13 paise per kg.
	- <i>Coffee, roasted</i> :			
0901 21	-- <i>Not decaffeinated</i> :			
0901 21 10	--- In bulk packing	kg.	100%	100% less 13 paise per kg.

(1)	(2)	(3)	(4)	(5)
0901 21 90	--- Other	kg.	100%	100% less 13 paise per kg.
0901 22	-- <i>Decaffeinated :</i>			
0901 22 10	--- In bulk packing	kg.	100%	100% less 13 paise per kg.
0901 22 90	--- Other	kg.	100%	100% less 13 paise per kg.
0901 90	- <i>Other:</i>			
0901 90 10	--- Coffee husks and skins	kg.	100%	100% less 13 paise per kg.
0901 90 20	--- Coffee substitutes containing coffee	kg.	100%	100% less 13 paise per kg.
0901 90 90	--- Other	kg.	100%	100% less 13 paise per kg.
0902	TEA, WHETHER OR NOT FLAVOURED			
0902 10	- <i>Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :</i>			
0902 10 10	--- Content not exceeding 25 g .	kg.	100%	100% less 26 paise per kg.
0902 10 20	--- Content exceeding 25 g. but not exceeding 1 kg.	kg.	100%	100% less 26 paise per kg.
0902 10 30	--- Content exceeding 1 kg. but not exceeding 3 kg.	kg.	100%	100% less 26 paise per kg.
0902 10 90	--- Other	kg.	100%	100% less 26 paise per kg.
0902 20	- <i>Other green tea (not fermented):</i>			
0902 20 10	--- Green tea in packets with contents exceeding 3 kg. but not exceeding 20 kg.	kg.	100%	100% less 26 paise per kg.
0902 20 20	--- Green tea in bulk	kg.	100%	100% less 26 paise per kg.
0902 20 30	--- Green tea agglomerated in forms such as ball, brick and tablets	kg.	100%	100% less 26 paise per kg.
0902 20 40	--- Green tea waste	kg.	100%	100% less 26 paise per kg.
0902 20 90	--- Other	kg.	100%	100% less 26 paise per kg.
0902 30	- <i>Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg. :</i>			
0902 30 10	--- Content not exceeding 25 g.	kg.	100%	100% less 26 paise per kg.
0902 30 20	--- Content exceeding 25 g. but not exceeding 1 kg.	kg.	100%	100% less 26 paise per kg.
0902 30 30	--- Content exceeding 1 kg. but not exceeding 3 kg.	kg.	100%	100% less 26 paise per kg.

(1)	(2)	(3)	(4)	(5)
0902 30 90	--- Other	kg. 100%	100%	less 26 paise per kg.
0902 40	- <i>Other black tea (fermented) and other partly fermented tea :</i>			
0902 40 10	--- Content exceeding 3 kg. but not exceeding 20 kg.	kg. 100%	100%	less 26 paise per kg.
0902 40 20	--- Black tea, leaf in bulk	kg. 100%	100%	less 26 paise per kg.
0902 40 30	--- Black tea, dust in bulk	kg. 100%	100%	less 26 paise per kg.
0902 40 40	--- Tea bags	kg. 100%	100%	less 26 paise per kg.
0902 40 50	--- Black tea, agglomerated in forms such as ball, brick and tablets	kg. 100%	100%	less 26 paise per kg.
0902 40 60	--- Black tea, waste	kg. 100%	100%	less 26 paise per kg.
0902 40 90	--- Other	kg. 100%	100%	less 26 paise per kg.
0903 00 00	MATE	kg. 30%	30%	less 26 paise per kg.
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA			
	- <i>Pepper :</i>			
0904 11	-- <i>Neither crushed nor ground:</i>			
0904 11 10	--- Pepper, long	kg. 70%	70%	62.5%
0904 11 20	--- Light black pepper	kg. 70%	70%	62.5%
0904 11 30	--- Black pepper, garbled	kg. 70%	70%	62.5%
0904 11 40	--- Black pepper ungarbled	kg. 70%	70%	62.5%
0904 11 50	--- Green pepper, dehydrated	kg. 70%	70%	62.5%
0904 11 60	--- Pepper pinheads	kg. 70%	70%	62.5%
0904 11 70	--- Green pepper, frozen or dried	kg. 70%	70%	62.5%
0904 11 80	--- Pepper other than green, frozen	kg. 70%	70%	62.5%
0904 11 90	--- Other	kg. 70%	70%	62.5%
0904 12 00	-- Crushed or ground	kg. 70%	70%	62.5%
	- <i>Fruits of the genus Capsicum or of the genus Pimenta:</i>			
0904 21	-- Dried, neither crushed nor ground:			
0904 21 10	--- Of genus Capsicum	kg. 70%	70%	-
0904 21 20	--- Of genus Pimenta	kg. 70%	70%	-
0904 22	-- Crushed or ground :	kg. 70%	70%	-
	--- Of genus Capsicum :			
0904 22 11	---- Chilly Power	kg. 70%	70%	-
0904 22 12	---- Chilly Seeds	kg. 70%	70%	-

(1)	(2)	(3)	(4)	(5)
0904 22 19	---- Other	kg.	70%	-
	--- Of genus Pimenta :			
0904 22 21	---- Powder	kg.	70%	-
0904 22 29	---- Other	kg.	70%	-
0905	VANILLA			
0905 10 00	- Neither crushed nor ground	kg.	30%	-
0905 20 00	- Crushed or ground	kg.	30%	-
0906	CINNAMON AND CINNAMON-TREE FLOWERS			
	- Neither crushed nor ground:			
0906 11	-- Cinnamon (Cinnamomum Zeylanicum Blume)	kg.	30%	22.5%
0906 11 10	--- Cinnamon bark	kg.	30%	22.5%
0906 11 20	--- Cinnamon tree flowers	kg.	30%	22.5%
0906 11 90	--- Other	kg.	30%	22.5%
0906 19	- Other:			
0906 19 10	- cassia	kg.	30%	22.5%
0906 19 90	- other	kg.	30%	22.5%
0906 20 00	- Crushed or ground	kg.	30%	22.5%
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)			
0907 10	- Neither crushed nor ground :			
0907 10 10	--- Extracted	kg.	70%	62.5%
0907 10 20	--- Not Extracted (other than stem)	kg.	70%	62.5%
0907 10 30	--- Stem	kg.	70%	62.5%
0907 10 90	--- Other	kg.	70%	62.5%
0907 20 00	- Crushed or ground	kg.	70%	62.5%
0908	NUTMEG, MACE AND CARDAMOMS			
	- Nutmeg :			
0908 11	-- Neither crushed nor ground :			
0908 11 10	--- In shell	kg.	30%	22.5%
0908 11 20	--- Shelled	kg.	30%	22.5%
0908 12 00	-- Crushed or ground	kg.	30%	22.5%
	- Mace :			
0908 21 00	-- Neither crushed nor ground	kg.	30%	-
0908 22 00	-- Crushed or ground	kg.	30%	-
	- Cardamoms :			
0908 31	-- Neither crushed nor ground :			
0908 31 10	--- Large (amonum)	kg.	70%	62.5%
0908 31 20	--- Small (ellettaria), alleppey green	kg.	70%	62.5%
0908 31 30	--- Small, coorge green	kg.	70%	62.5%

(1)	(2)	(3)	(4)	(5)
0908 31 40	--- Small, bleached, half bleached or bleachable	kg.	70%	62.5%
0908 31 50	--- Small, mixed	kg.	70%	62.5%
0908 31 90	--- Other	kg.	70%	62.5%
0908 32	-- Crushed or ground :			
0908 32 10	--- Powder	kg.	70%	62.5%
0908 32 20	--- Small cardamom seeds	kg.	70%	62.5%
0908 32 30	--- Cardamom husk			
0908 32 90	--- Other	kg.	70%	62.5%
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES			
	- Seeds of coriander :			
0909 21	-- <i>Neither crushed nor ground :</i>			
0909 21 10	--- Of seed quality	kg.	30%	-
0909 21 90	--- Other	kg.	30%	-
0909 22 00	-- Crushed or ground	kg.	30%	-
	- <i>Seeds of cumin :</i>			
0909 31	-- <i>Neither crushed nor ground :</i>			
	--- Cumin, black :			
0909 31 11	---- Of seed quality	kg.	30%	-
0909 31 19	---- Other	kg.	30%	-
	--- Cumin, other than black :			
0909 31 21	---- Of seed quality	kg.	30%	-
0909 31 29	---- Other	kg.	30%	-
0909 32 00	-- Crushed or ground	kg.	30%	-
	- <i>Seeds of anise, badian, caraway or fennel; juniper berries :</i>			
0909 61	-- <i>Neither crushed nor ground :</i>			
	--- Seeds of anise :			
0909 61 11	---- Of seed quality	kg.	30%	-
0909 61 19	---- Other	kg.	30%	-
	--- Seeds of badian :			
0909 61 21	---- Of seed quality	kg.	30%	-
0909 61 29	---- Other	kg.	30%	-
	--- <i>Seeds of caraway or fennel :</i>			
0909 61 31	---- Of seed quality	kg.	30%	-
0909 61 39	---- Other	kg.	30%	-
	--- <i>Juniper berries :</i>			
0909 61 41	---- Of seed quality	kg.	30%	-
0909 61 49	---- Other	kg.	30%	-
0909 62	-- <i>Crushed or ground :</i>			
0909 62 10	--- Anise	kg.	30%	-
0909 62 20	--- Badian	kg.	30%	-
0909 62 30	--- Caraway or fennel	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0909 62 40	--- Juniper berries	kg.	30%	-
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES			
	- GINGER:			
0910 11	-- Neither crushed nor ground:			
0910 11 10	--- Fresh			
0910 11 20	--- Dried, unbleached	kg.	30%	-
0910 11 30	--- Dried, bleached	kg.	30%	-
0910 11 90	--- Other	kg.	30%	-
0910 12	-- <i>Crushed or ground:</i>			
0910 12 10	--- Powder	kg.	30%	-
0910 12 90	--- Other	kg.	30%	-
0910 20	- <i>Saffron :</i>			
0910 20 10	--- Saffron stigma	kg.	30%	-
0910 20 20	--- Saffron stamen	kg.	30%	-
0910 20 90	--- Other	kg.	30%	-
0910 30	- <i>Turmeric (Curcuma):</i>			
0910 30 10	--- Fresh	kg.	30%	-
0910 30 20	--- Dried	kg.	30%	-
0910 30 30	--- Powder	kg.	30%	-
0910 30 90	--- Other	kg.	30%	-
	- <i>Other spices :</i>			
0910 91 00	-- Mixtures referred to in Note 1(b) to this Chapter	kg.	30%	-
0910 99	-- <i>Other :</i>			
	--- <i>Seed :</i>			
0910 99 11	---- Celery	kg.	30%	-
0910 99 12	---- Fenugreek	kg.	30%	-
0910 99 13	---- Dill	kg.	30%	-
0910 99 14	---- Ajwain	kg.	30%	-
0910 99 15	---- Cassia torea	kg.	30%	-
0910 99 19	---- Other	kg.	30%	-
	--- <i>Powder :</i>			
0910 99 21	---- Cassia	kg.	30%	-
0910 99 23	---- Celery	kg.	30%	-
0910 99 24	---- Fenugreek	kg.	30%	-
0910 99 25	---- Dill	kg.	30%	-
0910 99 26	---- Poppy	kg.	30%	-
0910 99 27	---- Mustard	kg.	30%	-
0910 99 29	---- Other	kg.	30%	-
	--- <i>Husk :</i>			
0910 99 39	---- Other	kg.	30%	-
0910 99 90	--- Other	kg.	30%	-

EXEMPTION NOTIFICATIONS

[Notfn. No.76/03-Cus. dt. 13.5.2003].

For exemption to specified goods of chapter 9 when imported from the transitional Islamic State of Afghanistan *see* Notfn. No. 76/03 - Cus. dt. 13.5.2003

1 Imposed (w.e.f. 1.3.2003) vide s. 128 read with Fourth Schedule to the Finance Act, 2003 (32 of 2003).

2 Vide Section 128 of the Finance Act, 2003 (32 of 2003).

ADDITIONAL DUTY OF CUSTOMS (TEA & TEA WASTE)¹

(See section 121(1) and 149(1)
of Finance Bill 2003)

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
1.	Tea and tea waste	Rupee one per Kg.

Note 1: In the case of goods specified in the Fourth Schedule to the Finance Act, 2003, being goods imported into India, there shall be levied and collected for the purposes of the Union, by surcharge, an additional duty of customs, at the rate specified in the said Schedule.²

Note 2: The additional duty of customs chargeable under section 128(1) of the Finance Act, 2003 shall be in addition to any other duties of customs chargeable on such goods under the Customs Act or any other law for the time being in force.²

Note 3: The provisions of the Customs Act and the rules and regulation made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the additional duty of customs leviable under this section in respect of the goods specified in the Fourth Schedule as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulation, as the case may be.²

Exemption to tea and tea waste from additional duty of customs.

[Notfn. No. 78/03-Cus.,dt. 14.5.2003]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts tea and tea waste, when imported into India, from so much of the additional duty leviable thereon under sub section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) as is equivalent additional duty of excise leviable thereon under section 157 of the Finance Act, 2003 (32 of 2003).

Exemption to Green Tea from Additional duty of Customs.**[Notfn. No. 79/03-Cus., dt. 14.5.2003]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts green tea, when imported into India, from the whole of the additional duty of customs leviable thereon under section 128 of the Finance Act, 2003(32 of 2003).

CHAPTER 10

Cereals

NOTES :

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006.

2. Heading 1005 does not cover sweet corn (Chapter 7).

SUB-HEADING NOTE :

The term “Durum wheat” means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard Areas	Prefer- ential
(1)	(2)	(3)	(4)	(5)
1001	WHEAT AND MESLIN			
	- Durum wheat :			
1001 11 00	-- Seed	kg.	100%	-
1001 19 00	-- Other	kg.	100%	-
	- Other :			
1001 91 00	-- Seed	kg.	100%	-
1001 99	-- Other:			
1001 99 10	--- Wheat	kg.	100%	-
1001 99 20	--- Meslin	kg.	100%	-
1002	RYE			
1002 10 00	- Seed	kg.	Free	-
1002 90 00	- Other	kg.	Free	-
1003	BARLEY			
1003 10 00	- Seed	kg.	Free	-
1003 90 00	- Other	kg.	Free	-
1004	OATS			
1004 10 00	- Seed	kg.	Free	-
1004 90 00	- Other	kg.	Free	-
1005	MAIZE (CORN)			

(1)	(2)	(3)	(4)	(5)
1005 10 00	- Seed	kg.	70%	-
1005 90 00	- Other	kg.	60%	-
1006	RICE			
1006 10	- <i>Rice in the husk (paddy or rough):</i>			
1006 10 10	--- Of seed quality	kg.	80%	-
1006 10 90	--- Other	kg.	80%	-
1006 20 00	- Husked (<i>brown</i>) rice	kg.	80%	-
1006 30	- <i>Semi-milled or wholly-milled rice, whether or not polished or glazed :</i>			
1006 30 10	--- Rice, parboiled	kg.	70%	-
1006 30 20	--- Basmati rice	kg.	70%	-
1006 30 90	--- Other	kg.	70%	-
1006 40 00	- Broken rice	kg.	80%	-
1007	GRAIN SORGHUM			
1007 10 00	- Seed	kg.	80%	-
1007 90 00	- Other	kg.	80%	-
1008	BUCKWHEAT MILLET AND CANARY SEEDS; OTHER CEREALS			
1008 10	- <i>Buckwheat :</i>			
1008 10 10	--- Of seed quality	kg.	Free	-
1008 10 90	--- Other	kg.	Free	-
	- <i>Millet</i>			
1008 21	-- Seed:			
1008 21 10	--- Jawar	kg.	70%	-
1008 21 20	--- Bajra	kg.	70%	-
1008 21 30	--- Ragi	kg.	70%	-
1008 29	-- Other:			
1008 29 10	--- Jawar	kg.	70%	-
1008 29 20	--- Bajra	kg.	70%	-
1008 29 30	--- Ragi	kg.	70%	-
1008 30	- Canary seeds:			
1008 30 10	--- of seed quality	Kg.	Free	-
1008 30 90	--- other	Kg.	Free	-
1008 40 00	- Fonio (<i>Digitaria</i> spp.)	kg.	Free	-
1008 50 00	- Quinoa (<i>Chenopodium quinoa</i>)	kg.	Free	-
1008 60 00	- Triticale	kg.	Free	-
1008 90	- other cereals:			
1008 90 10	--- of seed quality	kg.	Free	-
1008 90 90	--- other	kg.	Free	-

CHAPTER 11

*Products of the milling industry; malt; starches; inulin; wheat gluten***Notes:**

1. This Chapter does not cover :
 - (a) roasted malt put up as coffee substitutes (heading 0901 or 2101);
 - (b) prepared flours, groats, meals or starches of heading 1901;
 - (c) corn flakes or other products of heading 1904;
 - (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
 - (e) pharmaceutical products (Chapter 30); or
 - (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 1103, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which :
 - (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard Prefer- ential Areas	Prefer- ential
(1)	(2)	(3)	(4)	(5)
1101 00 00	WHEAT OR MESLIN FLOUR	kg.	30%	-
1102	CEREAL FLOURS OTHER THAN THAT OF WHEAT OR MESLIN			
1102 20 00	- Maize (corn) flour	kg.	30%	-
1102 90	- Other :			
1102 90 10	--- Rye flour	kg.	30%	-
1102 90 90	--- Other	kg.	30%	-
1103	CEREAL GROATS, MEAL AND PELLETS			
	- <i>Groats and meal :</i>			
1103 11	-- <i>Of wheat :</i>			
1103 11 10	--- Groat	kg.	30%	-
1103 11 20	--- Meal	kg.	30%	-
1103 13 00	-- Of maize (corn)	kg.	30%	-
1103 19 00	-- Of other cereals	kg.	30%	-
1103 20 00	- Pellets	kg.	30%	-
1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED, OR KIBBLED), EXCEPT RICE OF HEADING 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND			
	- <i>Rolled or flaked grains :</i>			
1104 12 00	-- Of oats	kg.	30%	-
1104 19 00	-- Of other cereals	kg.	30%	-
	- <i>Other worked grains (for example, hulled, pearled, sliced or kibbled) :</i>			
1104 22 00	-- Of oats	kg.	30%	-
1104 23 00	-- Of maize (corn)	kg.	30%	-
1104 29 00	-- Of other cereals	kg.	30%	-
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	kg.	30%	-
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES			
1105 10 00	- Flour, meal and powder	kg.	30%	-
1105 20 00	- Flakes, granules and pellets	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8			
1106 10 00	- Of the dried leguminous vegetables of heading 0713kg.		30%	-
1106 20	- <i>Of sago or of roots or tubers of heading 0714:</i>			
1106 20 10	--- Of sago	kg.	30%	-
1106 20 20	--- Of manioc (cassava)	kg.	30%	-
1106 20 90	--- Of other roots and tubers	kg.	30%	-
1106 30	- <i>Of the products of Chapter 8 :</i>			
1106 30 10	--- Of tamarind	kg.	30%	-
1106 30 20	--- Of singoda	kg.	30%	-
1106 30 30	--- Mango flour	kg.	30%	-
1106 30 90	--- Other	kg.	30%	-
1107	MALT, WHETHER OR NOT ROASTED			
1107 10 00	- Not roasted	kg.	40%	-
1107 20 00	- Roasted	kg.	30%	-
1108	STARCHES; INULIN			
	- <i>Starches :</i>			
1108 11 00	-- Wheat starch	kg.	30%	-
1108 12 00	-- Maize (corn) starch	kg.	50%	-
1108 13 00	-- Potato starch	kg.	30%	-
1108 14 00	-- Manioc (cassava) starch	kg.	50%	-
1108 19	-- <i>Other :</i>			
1108 19 10	--- Sago	kg.	50%	-
1108 19 90	--- Other	kg.	50%	-
1108 20 00	- Inulin	kg.	30%	-
1109 00 00	WHEAT GLUTEN, WHETHER OR NOT DRIED	kg.	30%	-

CHAPTER 12

***Oil seeds and oleaginous fruits, miscellaneous grains,
seeds and fruit; industrial or medicinal plants; straw and fodder***

NOTES :

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).

2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.

3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as “seeds of a kind used for sowing”.

Heading 1209 does not, however, apply to the following even if for sowing :

- (a) leguminous vegetables or sweet corn (Chapter 7);
- (b) spices or other products of Chapter 9;
- (c) cereals (Chapter 10); or
- (d) products of headings 1201 to 1207 or 1211.

4. Heading 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 1211 does not, however, apply to :

- (a) medicaments of Chapter 30;
- (b) perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.

5. For the purposes of heading 1212, the term “seaweeds and other algae” does not include :

- (a) dead single-cell micro-organisms of heading 2102;
- (b) cultures of micro-organisms of heading 3002; or
- (c) fertilizers of heading 3101 or 3105.

SUB-HEADING NOTE :

For the purposes of sub-heading 1205 10, the expression “low erucic acid rape or colza seeds” means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard Prefer- ential Areas	Prefer- ential
(1)	(2)	(3)	(4)	(5)
1201	SOYA BEANS, WHETHER OR NOT BROKEN			
1201 10 00	- Seed	kg.	30%	20%
1201 90 00	- Other	kg.	30%	20%
1202	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN			
1202 30	- Seed:			
1202 30 10	--- H. P. S.	kg.	30%	20%
1202 30 90	--- Other	kg.	30%	20%
	- Other:			
1202 41	-- In shell:			
1202 41 10	--- H.P.S.	kg.	30%	20%
1202 41 90	--- Other	kg.	30%	20%
1202 42	-- Shelled, whether or not broken:			
1202 42 10	--- Kernels, H.P.S.	kg.	30%	20%
1202 42 20	--- Kernels, other	kg.	30%	20%
1202 42 90	--- Other	kg.	30%	20%
1203 00 00	COPRA	kg.	70%	60%
1204	LINSEED, WHETHER OR NOT BROKEN			
1204 00	- <i>Linseed, whether or not broken:</i>			
1204 00 10	--- Of seed quality	kg.	30%	20%
1204 00 90	--- Other	kg.	30%	20%
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN			
1205 10 00	- Low erucic acid rape or colza seeds	kg.	30%	20%
1205 90 00	- Other	kg.	30%	20%
1206	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN			
1206 00	- <i>Sunflower seeds, whether or not broken:</i>			
1206 00 10	--- Of seed quality	kg.	30%	20%
1206 00 90	--- Other	kg.	30%	20%
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN			
1207 10	- Palm nuts and kernels:			
1207 10 10	--- Palm nuts	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
1207 10 90	--- Palm kernels	kg.	30%	20%
	- Cotton seeds :			
1207 21 00	-- Seed	kg.	30%	20%
1207 29 00	-- Other	kg.	30%	20%
1207 30	- Castor oil seeds:			
1207 30 10	--- Of seed quality	kg.	30%	20%
1207 30 90	--- Other	kg.	30%	20%
1207 40	- Sesamum seeds:			
1207 40 10	--- Of seed quality	kg.	30%	20%
1207 40 90	--- Other	kg.	30%	20%
1207 50	- Mustard seeds:			
1207 50 10	--- Of seed quality	kg.	30%	20%
1207 50 90	--- Other	kg.	30%	20%
1207 60	- Safflower (Carthamus tinctorius) seeds:			
1207 60 10	--- Of seed quality	kg.	30%	20%
1207 60 90	--- Other	kg.	30%	20%
1207 70	- Melon seeds:			
1207 70 10	--- Of seed quality	kg.	30%	20%
1207 70 90	--- Other	kg.	30%	20%
	- <i>Other</i> :			
1207 91 00	-- Poppy seeds	kg.	70%	60%
1207 99	-- <i>Other</i> :			
1207 99 10	--- Ajams	kg.	30%	20%
1207 99 20	--- Mango kernel	kg.	30%	20%
1207 99 30	--- Niger seed	kg.	30%	20%
1207 99 40	--- Kokam	kg.	30%	20%
1207 99 90	--- Other	kg.	30%	20%
1208	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD			
1208 10 00	- Of soya beans	kg.	30%	-
1208 90 00	- Other	kg.	30%	-

1209	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING			
1209 10 00	- Sugar beet seeds	kg.	30%	-
	- Seeds of forage plants :			
1209 21 00	-- Lucerne (alfalfa) seeds	kg.	30%	-
1209 22 00	-- Clover (Trifolium spp.) seeds	kg.	30%	-
1209 23 00	-- Fescue seeds	kg.	30%	-
1209 24 00	-- Kentucky blue grass (Poa pratensis L.) seeds	kg.	30%	-
1209 25 00	-- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
1209 29	-- <i>Other :</i>			
1209 29 10	--- Australian lupin seeds	kg.	30%	-
1209 29 90	--- Other	kg.	30%	-
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	kg.	30%	-
	- <i>Other :</i>			
1209 91	-- <i>Vegetable seeds :</i>			
1209 91 10	--- Of Cabbage	kg.	10%	-
1209 91 20	--- Of Cauliflower	kg.	10%	-
1209 91 30	--- Of Onion	kg.	10%	-
1209 91 40	--- Of Pea	kg.	10%	-
1209 91 50	--- Of Radish	kg.	10%	-
1209 91 60	--- Of Tomato	kg.	10%	-
1209 91 90	--- Other	kg.	10%	-
1209 99	-- <i>Other :</i>			
1209 99 10	--- Fruit seeds for planting or sowing	kg.	10%	-
1209 99 90	--- Other	kg.	10%	-
1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN			
1210 10 00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg.	30%	-
1210 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg.	30%	-
1211	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSE, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED			
1211 20 00	- Ginseng roots	kg.	30%	-
1211 30 00	- Coca leaf	kg.	30%	-
1211 40 00	- Poppy straw	kg.	30%	-
1211 90	- <i>Other :</i>			
	--- <i>Seeds :</i>			
1211 90 11	---- Ambrette seeds	kg.	30%	-
1211 90 12	---- Nuxvomica, dried ripe seeds	kg.	30%	-
1211 90 13	---- Psyllium seed (<i>isobgul</i>)	kg.	30%	-
1211 90 14	---- Neem seed	kg.	30%	-
1211 90 15	---- Jojoba seed	kg.	30%	-
1211 90 19	---- Other	kg.	30%	-
	--- <i>Leaves, powder, flowers and pods:</i>			
1211 90 21	---- Belladonna leaves	kg.	30%	-
1211 90 22	---- Senna leaves and pods	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
1211 90 23	---- Neem leaves, powder	kg.	30%	-
1211 90 24	---- Gymnema powder	kg.	30%	-
1211 90 25	---- Cubeb powder	kg.	30%	-
1211 90 26	---- Pyrethrum	kg.	30%	-
1211 90 29	---- Other	kg.	30%	-
	--- <i>Bark, husk and rind :</i>			
1211 90 31	---- Cascara sagrada bark	kg.	30%	-
1211 90 32	---- Psyllium husk (<i>isobgul husk</i>)	kg.	30%	-
1211 90 33	---- Gamboge fruit rind	kg.	30%	-
1211 90 39	---- Other	kg.	30%	-
	--- <i>Roots and rhizomes :</i>			
1211 90 41	---- Belladonna roots	kg.	30%	-
1211 90 42	---- Galangal rhizomes and roots	kg.	30%	-
1211 90 43	---- Ipecac dried rhizome and roots	kg.	30%	-
1211 90 44	---- Serpentina roots (<i>rowwalfia serpentina and other species of rowwalfias</i>)	kg.	30%	-
1211 90 45	---- Zedovary roots	kg.	30%	-
1211 90 46	---- Kuth root	kg.	30%	-
1211 90 47	---- Sarasaparilla roots	kg.	30%	-
1211 90 48	---- Sweet flag rhizomes	kg.	30%	-
1211 90 49	---- Other	kg.	30%	-
1211 90 50	--- Sandalwood chips and dust	kg.	30%	-
1211 90 60	--- Vinca rosea herbs	kg.	30%	-
1211 90 70	--- Mint including leaves (all species)	kg.	30%	-
1211 90 80	--- Agarwood	kg.	30%	-
	--- <i>Other :</i>			
1211 90 91	---- Chirata	kg.	30%	-
1211 90 92	---- Tukmaria	kg.	30%	-
1211 90 93	---- Unab (Indian Jujuba or Chinese dates)	kg.	30%	-
1211 90 94	---- Basil, hyssop, rosemary, sage and savory	kg.	30%	-
1211 90 95	---- Lovage	kg.	30%	-
1211 90 96	---- Garcinia	kg.	30%	-
1211 90 99	---- Other	kg.	30%	-
1212	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGARCANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>Ci-chorium intybus</i> <i>sativum</i>) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION,NOT ELSEWHERE SPECIFIED OR INCLUDED			
	- <i>Other :</i>			
1212 21	-- <i>Fit for human consumption:</i>	kg.	30%	-
1212 21 10	--- Seaweeds	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
1212 21 90	--- Other algae	kg.	30%	-
1212 29	-- <i>Other:</i>	kg.	30%	-
1212 29 10	--- Seaweeds	kg.	30%	-
1212 29 90	--- Other algae	kg.	30%	-
1212 91 00	-- Sugar beet	kg.	30%	-
1212 92 00	-- Locust beans (carob)	kg.	30%	-
1212 93 00	-- Sugar cane	kg.	30%	-
1212 94 00	-- Chicory roots	kg.	30%	-
1212 99	-- <i>Other:</i>			
1212 99 10	--- Kokam (cocum) flowers	kg.	30%	-
1212 99 20	--- Mohua flowers	kg.	30%	-
1212 99 90	--- Other	kg.	30%	-
1213 00 00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	kg.	30%	-
1214	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (<i>alfalfa</i>), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS			
1214 10 00	- Lucerne (<i>alfalfa</i>) meal and pellets	kg.	30%	-
1214 90 00	- Other	kg.	30%	-

EXEMPTION NOTIFICATIONS

[Notfn. No. 76/03-Cus., dt. 13.5.2003]

For exemption to specified goods of chapter 12 when imported from the transitional Islamic State of Afghanistan *see* Notfn. No. 76/03-Cus., dt. 13.5.2003.

CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

NOTE :

Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);
- (b) malt extract (heading 1901);
- (c) extracts of coffee, tea or mate (heading 2101);
- (d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
- (f) concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
- (g) medicaments of heading 3003 or 3004 or blood - grouping reagents (heading 3006);
- (h) tanning or dyeing extracts (heading 3201 or 3203);
- (i) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (j) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard essential Areas	Prefer- ential
(1)	(2)	(3)	(4)	(5)
1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)			
1301 20 00	- Gum Arabic	kg.	30%	20%
1301 90	- Other :			
	--- Natural gums :			
1301 90 11	---- Asian gum	kg.	30%	-
1301 90 12	---- African gum	kg.	30%	-
1301 90 13	---- Asafoetida	kg.	30%	-
1301 90 14	---- Benjamin ras	kg.	30%	-
1301 90 15	---- Benjamin cowrie	kg.	30%	-
1301 90 16	---- Karaya gum (Indian tragacanth) hastab	kg.	30%	-
1301 90 17	---- Tragacanth (adraganth)	kg.	30%	-
1301 90 18	---- Storax	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
1301 90 19	---- Other	kg.	30%	-
	--- <i>Resins :</i>			
1301 90 21	---- Copal	kg.	30%	-
1301 90 22	---- Dammar batu	kg.	30%	-
1301 90 29	---- Other	kg.	30%	-
	--- <i>Gum resins :</i>			
1301 90 31	---- Myrrh	kg.	30%	-
1301 90 32	---- Oilbanum or frankincense	kg.	30%	-
1301 90 33	---- Mastic gum	kg.	30%	-
1301 90 34	---- Xanthium gum	kg.	30%	-
1301 90 39	---- Other	kg.	30%	-
	--- <i>Oleo-resins :</i>			
1301 90 41	---- Of seeds	kg.	30%	-
1301 90 42	---- Of fruits	kg.	30%	-
1301 90 43	---- Of leaves	kg.	30%	-
1301 90 44	---- Of spices	kg.	30%	-
1301 90 45	---- Of flowers	kg.	30%	-
1301 90 46	---- Of roots	kg.	30%	-
1301 90 49	---- Other	kg.	30%	-
	--- Other			
1301 90 99	---- Other	kg.	30%	-
1302	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS			
	- <i>Vegetable saps and extracts :</i>			
1302 11 00	-- Opium	kg.	30%	-
1302 12 00	-- Of liquorice	kg.	30%	-
1302 13 00	-- Of hops	kg.	30%	-
1302 19	-- <i>Other :</i>			
	--- <i>Extracts :</i>			
1302 19 11	---- Of belladonna	kg.	30%	-
1302 19 12	---- Of cascara sagrada	kg.	30%	-
1302 19 13	---- Of nuxvomica	kg.	30%	-
1302 19 14	---- Of ginseng (including powder)	kg.	30%	-
1302 19 15	---- Of agarose	kg.	30%	-
1302 19 16	---- Of neem	kg.	30%	-
1302 19 17	---- Of gymnema	kg.	30%	-
1302 19 18	---- Of garcinia and gamboge	kg.	30%	-
1302 19 19	---- Other	kg.	30%	-
1302 19 20	--- Cashew shell liquid (CNSL), crude	kg.	30%	-
1302 19 30	--- Purified and distilled CNSL (Cardanol)	kg.	30%	-
1302 19 90	--- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
1302 20 00	- Pectic substances, pectinates and pectates - <i>Mucilages and thickeners, whether or not modified, derived from vegetable products :</i>	kg.	30%	-
1302 31 00	-- Agar-agar	kg.	30%	-
1302 32	-- <i>Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:</i>			
1302 32 10	--- Guar meal	kg.	30%	-
1302 32 20	--- Guargum refined split	kg.	30%	-
1302 32 30	--- Guargum treated and pulverised	kg.	30%	-
1302 32 40	--- Kappa carrageenan	kg.	30%	-
1302 32 90	--- Other	kg.	30%	-
1302 39 00	-- Other	kg.	30%	

EXEMPTION NOTIFICATIONS

[Notfn. No. 76/03-Cus. dt. 13.5.2003]

For exemption to specified goods of chapter 13 when imported from the transitional Islamic State of Afghanistan see Notfn. No. 76/03-Cus. dt. 13.5.2003.

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

NOTES :

1. This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).

3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard Areas	Prefer- ential
(1)	(2)	(3)	(4)	(5)
1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK)			
1401 10 00	- Bamboos	kg.	30%	-
1401 20 00	- Rattans	kg.	30%	-
1401 90	- <i>Other</i> :			
1401 90 10	--- Canes	kg.	30%	-
1401 90 90	--- Other	kg.	30%	-
1402 00 00	OMITTED			
1403	OMITTED			
1404	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED			
1404 20 00	- Cotton linters	kg.	30%	-
1404 90	- <i>Other</i> :			
1404 90 10	--- Bidi wrapper leaves (tendu)	kg.	30%	-
	--- <i>Soap-nuts</i> :			
1404 90 21	---- Powder	kg.	30%	-
1404 90 29	---- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
1404 90 30	--- Hard seeds, pips, hulls and nuts, of a kind used primarily for carving	kg.	30%	-
1404 90 40	--- Betel leaves	kg.	30%	-
1404 90 50	--- Indian katha	kg.	30%	-
1404 90 60	--- Coconut shell, unworked	kg.	30%	-
1404 90 70	--- Rudraksha seeds	kg.	30%	-
1404 90 90	--- Other	kg.	30%	-

SECTION IV
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE :

In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

CHAPTER 16

*Preparations of meat, of fish or of crustaceans, molluscs
or other aquatic invertebrates*

NOTES :

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish, crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

SUB-HEADING NOTES :

1. For the purposes of sub-heading 1602 10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This sub-heading takes precedence over all other sub-headings of heading 1602.

2. The fish, crustaceans molluscs and other aquatic invertebrates specified in the sub-headings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer- ential Areas
(1)	(2)	(3)	(4)	(5)
1601 00 00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	kg.	100%	-

(1)	(2)	(3)	(4)	(5)
1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD			
1602 10 00	- Homogenised preparations	kg.	30%	-
1602 20 00	- Of liver of any animal	kg.	30%	-
	- <i>Of poultry of heading 0105 :</i>			
1602 31 00	-- Of turkeys	kg.	30%	-
1602 32 00	-- Of fowls of the species <i>Gallus domesticus</i>	kg.	100%	-
1602 39 00	-- Other	kg.	30%	-
	- <i>Of swine :</i>			
1602 41 00	-- Hams and cuts thereof	kg.	30%	-
1602 42 00	-- Shoulders and cuts thereof	kg.	30%	-
1602 49 00	-- Other, including mixtures	kg.	30%	-
1602 50 00	- Of bovine animals	kg.	30%	-
1602 90 00	- Other, including preparations of blood of any animal	kg.	30%	-
1603	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES			
1603 00	- <i>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates :</i>			
1603 00 10	--- Extracts and juices of meat	kg.	30%	-
1603 00 20	--- Extracts of fish	kg.	30%	-
1603 00 90	--- Other	kg.	30%	-
1604	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS			
	- <i>Fish, whole or in pieces, but not minced :</i>			
1604 11 00	-- Salmon	kg.	30%	-
1604 12	-- <i>Herrings :</i>			
1604 12 10	--- Pickled	kg.	30%	-
1604 12 90	--- Other	kg.	30%	-
1604 13	-- <i>Sardines, sardinella and brisling or sprats:</i>			
1604 13 10	--- Sardines, sardinella and brisling	kg.	30%	-
1604 13 20	--- Sprats	kg.	30%	-
1604 14	-- <i>Tunas, skipjack and bonito (Sarda spp.):</i>			
1604 14 10	--- Tunas	kg.	30%	-
1604 14 90	--- Other	kg.	30%	-
1604 15 00	-- Mackerel	kg.	30%	-
1604 16 00	-- Anchovies	kg.	30%	-
1604 17 00	-- Eels	kg.	30%	-
1604 19 00	-- Other	kg.	30%	-
1604 20 00	- Other prepared or preserved fish	kg.	30%	-
	- <i>Caviar and caviar substitutes :</i>			

(1)	(2)	(3)	(4)	(5)
1604 31 00	-- Caviar	kg.	30%	-
1604 32 00	-- Caviar substitutes	kg.	30%	-
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED			
1605 10 00	- Crab	kg.	30%	-
	- <i>Shrimps and prawns :</i>			
1605 21 00	-- Not in airtight container	kg.	30%	-
1605 29 00	-- Other	kg.	30%	-
1605 30 00	- Lobster	kg.	30%	-
1605 40 00	- Other crustaceans	kg.	30%	-
	- <i>Molluscs:</i>			
1605 51 00	-- Oysters	kg.	30%	-
1605 52 00	-- Scallops, including queen scallops	kg.	30%	-
1605 53 00	-- Mussels	kg.	30%	-
1605 54 00	-- Cuttle fish and squid	kg.	30%	-
1605 55 00	-- Octopus	kg.	30%	-
1605 56 00	-- Clams, cockles and arkshells	kg.	30%	-
1605 57 00	-- Abalone	kg.	30%	-
1605 58 00	-- Snails, other than sea snails	kg.	30%	-
1605 59 00	-- Other	kg.	30%	-
	- <i>Other aquatic invertebrates :</i>			
1605 61 00	-- Sea cucumbers	kg.	30%	-
1605 62 00	-- Sea urchins	kg.	30%	-
1605 63 00	-- Jellyfish	kg.	30%	-
1605 69 00	-- Other	kg.	30%	-

CHAPTER 17

*Sugars and sugar confectionery***NOTE :**

This Chapter does not cover:

- (a) sugar confectionery containing cocoa (heading 1806);
- (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
- (c) medicaments or other products of Chapter 30.

SUB-HEADING NOTES :

1. For the purposes of sub-headings 1701 12, 1701 13 and 1701 14 “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

2. Sub-heading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69 degree or more but less than 93 degree. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard entia Areas	Prefer- ential
(1)	(2)	(3)	(4)	(5)
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM			
	- <i>Raw sugar not containing added flavouring or colouring matter :</i>			
1701 12 00	-- Beet sugar	kg.	100%	-
1701 13	-- Cane sugar specified in Sub-heading Note 2 to this Chapter:			
1701 13 10	--- Cane jaggery	kg.	100%	-
1701 13 20	--- Khandsari sugar	kg.	100%	-
1701 13 90	--- Other	kg.	100%	-
1701 14	-- Other cane sugar:			
1701 14 10	--- Cane jaggery	kg.	100%	-
1701 14 20	--- Khandsari sugar	kg.	100%	-
1701 14 90	--- Other	kg.	100%	-
	- <i>Other :</i>			
1701 91 00	-- Refined sugar containing added flavouring or colouring matter	kg.	100%	-
1701 99	-- <i>Other :</i>			
1701 99 10	--- Sugar cubes	kg.	100%	-

(1)	(2)	(3)	(4)	(5)
1701 99 90	--- Other	kg.	100%	-
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL			
	- <i>Lactose and lactose syrup:</i>			
1702 11	-- <i>Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:</i>			
1702 11 10	--- In solid form	kg.	30%	-
1702 11 90	--- Other	kg.	30%	-
1702 19	-- <i>Other :</i>			
1702 19 10	--- In solid form	kg.	30%	-
1702 19 90	--- Other	kg.	30%	-
1702 20	- <i>Maple sugar and maple syrup:</i>			
1702 20 10	--- In solid form	kg.	30%	-
1702 20 90	--- Other	kg.	30%	-
1702 30	- <i>Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:</i>			
1702 30 10	--- Glucose, liquid	kg.	30%	-
1702 30 20	--- Glucose, solid	kg.	30%	-
	--- <i>Dextrose :</i>			
1702 30 31	---- In solid form	kg.	30%	-
1702 30 39	---- Other	kg.	30%	-
1702 40	- <i>Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar :</i>			
1702 40 10	--- Glucose, liquid	kg.	30%	-
1702 40 20	--- Glucose, solid	kg.	30%	-
	--- <i>Dextrose :</i>			
1702 40 31	---- In solid form	kg.	30%	-
1702 40 39	---- Other	kg.	30%	-
1702 50 00	- Chemically pure fructose	kg.	30%	-
1702 60	- <i>Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:</i>			
1702 60 10	--- In solid form	kg.	30%	-
1702 60 90	--- Other	kg.	30%	-
1702 90	- <i>Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose :</i>			

(1)	(2)	(3)	(4)	(5)
1702 90 10	--- Palmyra sugar	kg.	30%	-
1702 90 20	--- Chemically pure maltose	kg.	30%	-
1702 90 30	--- Artificial honey, whether or not mixed with natural honey	kg.	30%	-
1702 90 40	--- Caramel	kg.	30%	-
1702 90 50	--- Insulin syrup	kg.	30%	-
1702 90 90	--- Other	kg.	30%	-
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR			
1703 10 00	- Cane molasses	kg.	30%	-
1703 90	- <i>Other</i> :			
1703 90 10	--- Molasses, edible	kg.	30%	-
1703 90 90	--- Other	kg.	30%	-
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA			
1704 10 00	- Chewing gum, whether or not sugar coated	kg.	45%	-
1704 90	- <i>Other</i> :			
1704 90 10	--- Jelly confectionary	kg.	30%	-
1704 90 20	--- Boiled sweets, whether or not filled	kg.	30%	-
1704 90 30	--- Toffees, caramels and similar sweets	kg.	30%	-
1704 90 90	--- Other	kg.	30%	-

CHAPTER 18

Cocoa and cocoa preparations

NOTES :

1. This Chapter does not cover the preparations of headings 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.

2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
1801 00 00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	kg.	30%	-
1802 00 00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	kg.	30%	-
1803	COCOA PASTE, WHETHER OR NOT DEFATTED			
1803 10 00	- Not defatted	kg.	30%	-
1803 20 00	- Wholly or partly defatted	kg.	30%	-
1804 00 00	COCOA BUTTER, FAT AND OIL	kg.	30%	-
1805 00 00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	kg.	30%	-
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA			
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	kg.	30%	-
1806 20 00	- Other preparations in blocks, slabs or bars weighing more than 2 kg. or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	kg.	30%	-
	- <i>Other, in blocks, slabs or bars :</i>			
1806 31 00	-- Filled	kg.	30%	-
1806 32 00	-- Not filled	kg.	30%	-
1806 90	- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
1806 90 10	--- Chocolate and chocolate products	kg.	30%	-
1806 90 20	--- Sugar confectionary containing cocoa	kg.	30%	-
1806 90 30	--- Spreads containing cocoa	kg.	30%	-
1806 90 40	--- Preparations containing cocoa for making beverages	kg.	30%	-
1806 90 90	--- Other	kg.	30%	-

CHAPTER 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

NOTES :

1. This Chapter does not cover :

(a) except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or

(c) medicaments or other products of Chapter 30.

2. For the purposes of heading 1901:

(a) the term “groats” means cereal groats of Chapter 11;

(b) the terms “flour” and “meal” means :

(1) cereal flour and meal of Chapter 11, and

(2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).

4. For the purposes of heading 1904, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the headings of, or Notes to, Chapter 10 or 11.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard Prefer- ential Areas	Prefer- ential
(1)	(2)	(3)	(4)	(5)
1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED			

(1)	(2)	(3)	(4)	(5)
1901 10	- <i>Preparations for infant use, put up for retail sale:</i>			
1901 10 10	--- Malted milk (including powder)	kg.	50%	-
1901 10 90	--- Other	kg.	50%	-
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	kg.	30%	-
1901 90	- <i>Other :</i>			
1901 90 10	--- Malt extract	kg.	30%	-
1901 90 90	--- Other	kg.	30%	-
1902	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED			
	- <i>Uncooked pasta, not stuffed or otherwise prepared :</i>			
1902 11 00	-- Containing eggs	kg.	30%	-
1902 19 00	-- Other	kg.	30%	-
1902 20	- <i>Stuffed pasta, whether or not cooked or otherwise prepared:</i>			
1902 20 10	--- Cooked	kg.	30%	-
1902 20 90	--- Other	kg.	30%	-
1902 30	- <i>Other Pasta :</i>			
1902 30 10	--- Dried	kg.	30%	-
1902 30 90	--- Other	kg.	30%	-
1902 40	- <i>Couscous :</i>			
1902 40 10	--- Unprepared	kg.	30%	-
1902 40 90	--- Other	kg.	30%	-
1903 00 00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	kg.	50%	-
1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN)] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED			
1904 10	- <i>Prepared foods obtained by the swelling or roasting of cereals or cereal products:</i>			

(1)	(2)	(3)	(4)	(5)
1904 10 10	--- Corn flakes	kg.	30%	-
1904 10 20	--- Paws, Mudi and the like	kg.	30%	-
1904 10 30	--- Bulgur wheat	kg.	30%	-
1904 10 90	--- Other	kg.	30%	-
1904 20 00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg.	30%	-
1904 30 00	- Bulgur wheat	kg.	30%	-
1904 90 00	- Other	kg.	30%	-
1905	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS			
1905 10 00	- Crispbread	kg.	30%	-
1905 20 00	- Gingerbread and the like	kg.	30%	-
	<i>Sweet biscuits; waffles and wafers:</i>			
1905 31 00	-- Sweet biscuits	kg.	45%	-
1905 32	-- <i>Waffles and wafers :</i>			
	--- <i>Communion wafers :</i>			
1905 32 11	---- Coated with chocolate or containing chocolate	kg.	45%	-
1905 32 19	---- Other	kg.	45%	-
1905 32 90	--- Other	kg.	45%	-
1905 40 00	- Rusks, toasted bread and similar toasted products	kg.	30%	-
1905 90	- <i>Other :</i>			
1905 90 10	--- Pastries and cakes	kg.	30%	-
1905 90 20	--- Biscuits not elsewhere specified or included	kg.	30%	-
1905 90 30	--- Extruded or expanded products, savoury or salted	kg.	30%	-
1905 90 40	--- Papad	kg.	30%	-
1905 90 90	--- Other	kg.	30%	-

CHAPTER 20

Preparations of vegetables, fruit, nuts or other parts of plants

NOTES :

1. This Chapter does not cover :

(a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(c) bakers' wares and other products of heading 1905; or

(d) homogenised composite food preparations of heading 2104.

2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).

3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

4. Tomato juice, the dry weight content of which is 7% or more is to be classified in heading 2002.

5. For the purposes of heading 2007, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 2009, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (*see* Note 2 to Chapter 22) not exceeding 0.5% volume.

SUB-HEADING NOTES :

1. For the purposes of sub-heading 2005 10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 2005 10 takes precedence over all other sub-headings of heading 2005.

2. For the purposes of sub-heading 2007 10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Sub-heading 2007 10 takes precedence over all other Sub-headings of heading 2007.

3. For the purposes of sub-headings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID			
2001 10 00	- Cucumbers and gherkins	kg.	30%	-
2001 90 00	- Other	kg.	30%	-
2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID			
2002 10 00	- Tomatoes, whole or in pieces	kg.	30%	-
2002 90 00	- Other	kg.	30%	-
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID			
2003 10 00	- Mushrooms of the genus <i>Agaricus</i>	kg.	30%	-
2003 90	- Other:			
2003 90 10	--- Truffles	kg.	30%	-
2003 90 90	--- Other	kg.	30%	-
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006			
2004 10 00	- Potatoes	kg.	35%	-
2004 90 00	- Other vegetables and mixtures of vegetables	kg.	30%	-
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 2006			
2005 10 00	- Homogenised vegetables	kg.	30%	-
2005 20 00	- Potatoes	kg.	30%	-
2005 40 00	- Peas (<i>pisum, sativum</i>)	kg.	30%	-
	- Beans (<i>Vigna spp. Phaseolus spp.</i>):			
2005 51 00	-- Beans, shelled	kg.	30%	-
2005 59 00	-- Other	kg.	30%	-
2005 60 00	- Asparagus	kg.	30%	-
2005 70 00	- Olives	kg.	30%	-
2005 80 00	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
	- Other vegetables and mixtures of vegetables:			
2005 91 00	-- Bamboo shoots	kg.	30%	-
2005 99 00	-- Other	kg.	30%	-
2006 00 00	VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)	kg.	30%	-
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER			
2007 10 00	- Homogenised preparations	kg.	30%	-
	- <i>Other :</i>			
2007 91 00	-- Citrus fruit	kg.	30%	-
2007 99	-- <i>Other:</i>			
2007 99 10	--- Mango	kg.	30%	-
2007 99 20	--- Guava	kg.	30%	-
2007 99 30	--- Pine apple	kg.	30%	-
2007 99 40	--- Apple	kg.	30%	-
2007 99 90	--- Other	kg.	30%	-
2008	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED			
	- <i>Nuts, ground-nuts and other seeds, whether or not mixed together :</i>			
2008 11 00	-- Ground-nuts	kg.	30%	-
2008 19	-- <i>Other, including mixtures:</i>			
2008 19 10	--- Cashew nut, roasted, salted or roasted and salted	kg.	30%	-
2008 19 20	--- Other roasted nuts and seeds	kg.	30%	-
2008 19 30	--- Other nuts, otherwise prepared or preserved	kg.	30%	-
2008 19 40	--- Other roasted and fried vegetable products	kg.	30%	-
2008 19 90	--- Other	kg.	30%	-
2008 20 00	- Pineapples	kg.	30%	-
2008 30	- <i>Citrus fruit :</i>			
2008 30 10	--- Orange	kg.	30%	-
2008 30 90	--- Other	kg.	30%	-
2008 40 00	- Pears	kg.	30%	-
2008 50 00	- Apricots	kg.	30%	-
2008 60 00	- Cherries	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
2008 70 00	- Peaches, including nectarines	kg.	30%	-
2008 80 00	- Strawberries	kg.	30%	-
	- <i>Other, including mixtures other than those of sub-heading 2008 19 :</i>			
2008 91 00	-- Palm hearts	kg.	30%	-
2008 93 00	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> <i>Vaccinium vitis-idaea</i>)	kg.	30%	-
2008 97 00	-- Mixtures	kg.	30%	-
2008 99	-- <i>Other:</i>			
	--- <i>Squash :</i>			
2008 99 11	---- Mango	kg.	30%	-
2008 99 12	---- Lemon	kg.	30%	-
2008 99 13	---- Orange	kg.	30%	-
2008 99 14	---- Pineapple	kg.	30%	-
2008 99 19	---- Other	kg.	30%	-
	--- <i>Other :</i>			
2008 99 91	---- Fruit cocktail	kg.	30%	-
2008 99 92	---- Grapes	kg.	30%	-
2008 99 93	---- Apples	kg.	30%	-
2008 99 94	---- Guava	kg.	30%	-
2008 99 99	---- Other	kg.	30%	-
2009	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER			
	- <i>Orange juice :</i>			
2009 11 00	-- Frozen	kg.	35%	-
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	kg.	35%	-
2009 19 00	-- Other	kg.	35%	-
	- <i>Grapefruit (including pomelo) juice:</i>			
2009 21 00	-- Of a Brix value not exceeding 20	kg.	30%	-
2009 29 00	-- Other	kg.	30%	-
	- <i>Juice of any other single citrus fruit:</i>			
2009 31 00	-- Of a Brix value not exceeding 20	kg.	30%	-
2009 39 00	-- Other	kg.	30%	-
	- <i>Pineapple juice :</i>			
2009 41 00	-- Of a Brix value not exceeding 20	kg.	30%	-
2009 49 00	-- Other	kg.	30%	-
2009 50 00	- Tomato juice	kg.	30%	-
	- <i>Grape juice (including grape must):</i>			
2009 61 00	-- Of a Brix value not exceeding 30	kg.	30%	-
2009 69 00	-- Other	kg.	30%	-
	- <i>Apple juice :</i>			

(1)	(2)	(3)	(4)	(5)
2009 71 00	-- Of a Brix value not exceeding 20	kg.	30%	-
2009 79 00	-- Other	kg.	30%	-
	- Juice of any other single fruit or vegetable :			
2009 81 00	-- Cranberry (Vaccinium macrocarpon, Vaccinium Oxycoccus Vaccinium vitis-idaea) juice	kg.	30%	-
2009 89	-- Other:			
2009 89 10	--- Mango juice	kg.	30%	-
2009 89 90	--- Other	kg.	30%	-
2009 90 00	- Mixtures of juices	kg.	30%	-

CHAPTER 21

Miscellaneous edible preparations

NOTES :

1. This Chapter does not cover:

- (a) mixed vegetables of heading 0712;
- (b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
- (c) flavoured tea (heading 0902);
- (d) spices or other products of headings 0904 to 0910;
- (e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) yeast put up as a medicament or other products of heading 3003 or 3004; or
- (g) prepared enzymes of heading 3507.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 2101.

3. For the purposes of heading 2104, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

SUPPLEMENTARY NOTES :

1. In this Chapter, “Pan masala” means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredient, such as cardamom, copra or menthol.

2. In this Chapter “betel nut product known as Supari” means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.

3. For the purposes of tariff item 2106 90 11, the expression “Sharbat” means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, Khus, Kevara, but not including aerated preparations.

4. Tariff item 2106 90 50, *inter alia*, includes preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.

5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), *inter alia*, includes:

- (a) protein concentrates and textured protein substances;

(b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;

(c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption;

(d) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;

(e) flavouring powders for making beverages, whether or not sweetened;

(f) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;

(g) preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes;

(h) pre-cooked rice, cooked either fully or partially and their dehydrates; and

(i) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.

6. Tariff item 2106 90 99 includes sweet meats commonly known as “Misthans” or “Mithai” or called by any other name. They also include products commonly known as “Namkeens”, “mixtures”, “Bhujia”, “Chabena” or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF			
	- <i>Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :</i>			
2101 11	-- <i>Extracts, essences and concentrates:</i>			
2101 11 10	--- Instant coffee, flavoured	kg.	30%	-
2101 11 20	--- Instant coffee, not flavoured	kg.	30%	-
2101 11 30	--- Coffee aroma	kg.	30%	-
2101 11 90	--- Other	kg.	30%	-
2101 12 00	-- Preparations with basis of extracts, essences, concentrates or with a basis of coffee	kg.	30%	-
2101 20	- <i>Extracts, essences and concentrates, of tea or mate, and preparations with a basis of</i>			

(1)	(2)	(3)	(4)	(5)
	<i>these extracts, essences or concentrates or with a basis of tea or mate :</i>			
2101 20 10	--- Instant tea	kg.	30%	-
2101 20 20	--- Quick brewing black tea	kg.	30%	-
2101 20 30	--- Tea aroma	kg.	30%	-
2101 20 90	--- Other	kg.	30%	-
2101 30	- <i>Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof :</i>			
2101 30 10	--- Roasted chicory	kg.	30%	-
2101 30 20	--- Roasted coffee substitutes	kg.	30%	-
2101 30 90	--- Other	kg.	30%	-
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS			
2102 10	- <i>Active yeasts :</i>			
2102 10 10	--- Culture yeast	kg.	30%	-
2102 10 20	--- Baker's yeast	kg.	30%	-
2102 10 90	--- Other	kg.	30%	-
2102 20 00	- Inactive yeasts, other single-cell micro-organisms, dead	kg.	30%	-
2102 30 00	- Prepared baking powders	kg.	30%	-
2103	SAUCES AND PREPARATIONS THEREFOR, MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD			
2103 10 00	- Soya sauce	kg.	30%	-
2103 20 00	- Tomato ketchup and other tomato sauces	kg.	30%	-
2103 30 00	- Mustard flour and meal and prepared mustard	kg.	30%	-
2103 90	- <i>Other:</i>			
2103 90 10	--- Curry paste	kg.	30%	-
2103 90 20	--- Chilli sauce	kg.	30%	-
2103 90 30	--- Majonnaise and salad dressings	kg.	30%	-
2103 90 40	--- Mixed, condiments and mixed seasoning	kg.	30%	-
2103 90 90	--- Other	kg.	30%	-
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS			
2104 10	- <i>Soups and broths and preparations therefor:</i>			
2104 10 10	--- Dried	kg.	30%	-
2104 10 90	--- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
2104 20 00	- Homogenised composite food preparations	kg.	30%	-
2105 00 00	ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	kg.	30%	-
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED			
2106 10 00	- Protein concentrates and textured protein substances	kg.	30%	-
2106 90	- <i>Other:</i>			
	--- <i>Soft drink concentrates :</i>			
2106 90 11	---- Sharbat	kg.	150%	-
2106 90 19	---- Other	kg.	150%	-
2106 90 20	--- Pan masala	kg.	150%	-
2106 90 30	--- Betel nut product known as “Supari”	kg.	150%	-
2106 90 40	--- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	kg.	150%	-
2106 90 50	--- Compound preparations for making non-alcoholic beverages	kg.	150%	-
2106 90 60	--- Food flavouring material	kg.	150%	-
2106 90 70	--- Churna for pan	kg.	150%	-
2106 90 80	--- Custard powder	kg.	150%	-
	--- <i>Other :</i>			
2106 90 91	---- Diabetic foods	kg.	150%	-
2106 90 92	---- Sterilized or pasteurized millstone	kg.	150%	-
2106 90 99	---- Other	kg.	150%	-

CHAPTER 22

Beverages, spirits and vinegar

NOTES :

1. This Chapter does not cover:

(a) products falling thereunder (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);

(b) sea water (heading 2501);

(c) distilled or conductivity water or water of similar purity (heading 2853);

(d) acetic acid of concentration exceeding 10 % by weight of acetic acid (heading 2915);

(e) medicaments of heading 3003 or 3004; or

(f) perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20° C.

3. For the purposes of heading 2202, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

SUB-HEADING NOTE :

For the purposes of sub-heading 2204 10, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW			
2201 10	- <i>Mineral waters and aerated waters :</i>			
2201 10 10	--- Mineral waters	1	30%	-
2201 10 20	--- Aerated waters	1	30%	-
2201 90	- <i>Other :</i>			
2201 90 10	--- Ice and snow	1	30%	-
2201 90 90	--- Other	1	30%	-
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED,			

(1)	(2)	(3)	(4)	(5)
	AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 2009			
2202 10	- <i>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :</i>			
2202 10 10	--- Aerated waters	1	30%	-
2202 10 20	--- Lemonade	1	30%	-
2202 10 90	--- Other	1	30%	-
2202 90	- <i>Other :</i>			
2202 90 10	--- Soya milk drinks, whether or not sweetened or flavoured	1	30%	-
2202 90 20	--- Fruit pulp or fruit juice based drinks	1	30%	-
2202 90 30	--- Beverages containing milk	1	30%	-
2202 90 90	--- Other	1	30%	-
2203 00 00	BEER MADE FROM MALT	1	100%	-
2204	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 2009			
2204 10 00	- Sparkling wine - <i>Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :</i>	1	150%	-
2204 21	-- <i>In containers holding 2 l or less:</i>			
2204 21 10	--- Port and other red wines	1	150%	-
2204 21 20	--- Sherry and other white wines	1	150%	-
2204 21 90	--- Other	1	150%	-
2204 29	-- <i>Other :</i>			
2204 29 10	--- Port and other red wines	1	150%	-
2204 29 20	--- Sherry and other white wines	1	150%	-
2204 29 90	--- Other	1	150%	-
2204 30 00	- Other grape must	1	150%	-
2205	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES			
2205 10 00	- In containers holding 2 l or less	1	150%	-
2205 90 00	- Other	1	150%	-
2206 00 00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED	1	150%	-

(1)	(2)	(3)	(4)	(5)
2207	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH			
2207 10	- <i>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:</i>			
	--- <i>Rectified spirit :</i>			
2207 10 11	---- Concentrates of alcoholic beverages	1	150%	-
2207 10 19	---- Other	1	150%	-
2207 10 90	--- Other	1	150%	-
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	1	30%	-
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirit, liqueurs and other spirituous beverages			
2208 20	- <i>Spirits obtained by distilling grape wine or grape marc :</i>			
	--- <i>In containers holding 2 l or less:</i>			
2208 20 11	---- Brandy	1	150%	-
2208 20 12	---- Liqueurs	1	150%	-
2208 20 19	---- Other	1	150%	-
	--- Other			
2208 20 91	---- Brandy	1	150%	-
2208 20 92	---- Liqueurs	1	150%	-
2208 20 99	---- Other	1	150%	-
2208 30	- <i>Whiskies :</i>	1	150%	-
	--- <i>In containers holding 2 l or less :</i>			
2208 30 11	---- Bourbon whiskey	1	150%	-
2208 30 12	---- Scotch	1	150%	-
2208 30 13	---- Blended	1	150%	-
2208 30 19	---- Other	1	150%	-
	--- Other			
2208 30 91	---- Bourbon whiskey	1	150%	-
2208 30 92	---- Scotch	1	150%	-
2208 30 93	---- Blended	1	150%	-
2208 30 99	---- Other	1	150%	-
2208 40	- <i>Rum and other spirits obtained by distilling fermented sugarcane products:</i>			
	--- <i>In containers holding 2 l or less :</i>			
2208 40 11	---- Rum	1	150%	-
2208 40 12	---- Other	1	150%	-
	--- Other:			
2208 40 91	---- Rum	1	150%	-

(1)	(2)	(3)	(4)	(5)
2208 40 92	---- Other	1	150%	-
	--- Other			
2208 40 91	---- Rum	1	150%	-
2208 40 92	---- Tafia	1	150%	-
2208 50	- <i>Gin and Geneva :</i>			
	--- <i>In containers holding 2 l or less :</i>			
2208 5011	---- Gin	1	150%	-
2208 50 12	---- Geneva	1	150%	-
2208 50 13	---- Vodka	1	150%	-
	--- Other :			
2208 50 91	---- Gin	1	150%	-
2208 50 92	---- Geneva	1	150%	-
2208 60 93	---- Vodka	1	150%	-
2208 70	- <i>Liqueurs and cordials :</i>			
	--- <i>In containers holding 2 l or less :</i>			
2208 70 11	---- Liqueurs	1	150%	-
2208 70 12	---- Cordials	1	150%	-
	--- <i>Other :</i>			
2208 70 91	---- Liqueurs	1	150%	-
2208 70 92	---- Cordials	1	150%	-
2208 90	- <i>Other :</i>			
	--- <i>In containers holding 2 l or less :</i>			
2208 90 11	---- Tequila	1	150%	-
2208 90 12	---- Indenatured ethyl alcohol	1	150%	-
2208 90 19	---- Other	1	150%	-
	--- Other			
2208 90 91	---- Tequila	1	150%	-
2208 90 92	---- Indenatured ethyl alcohol	1	150%	-
2208 90 99	---- Other	1	150%	-
2209	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID			
2209 00	- <i>Vinegar and substitutes for vinegar obtained from acetic acid:</i>			
2209 00 10	--- Brewed vinegar	1	30%	-
2209 00 20	--- Synthetic vinegar	1	30%	-
2209 00 90	--- Other	1	30%	-

EXEMPTION NOTIFICATIONS

Rates of additional duty on specified alcoholic liquors:

[Notfn. No. 32/03-Cus. dt. 1.3.2003]

In exercise of the powers conferred by the proviso to sub-section (1) of section 3 of the Customs Tariff Act, 1975(51 of 1975) and in supersession of the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue) No.54/2001-Customs, dated the 11th May, 2001, published in the Gazette of India, vide number G.S.R.353 (E), dated the 11th May, 2001, the Central Govern-

ment having regard to the excise duties for the time being leviable on like alcoholic liquors produced or manufactured in different States, or the excise duties which would be leviable for the time being in different States on the class or description of alcoholic liquor, as the case may be, hereby specifies, on goods of the description specified in column (3) of the Table below, and falling under the headings of the First Schedule to the said Customs Tariff Act as are specified in the corresponding entry in column (2) of the said Table, when imported into India, the rates of additional duty specified in the corresponding entry in column (4) of the said Table.

Table

S.No.	Heading	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
1.	2203, 2204, 2205, or 2206	All goods put up in bottles or cans or any other packing, for ultimate sale in retail and having a CIF price,- (a) not exceeding USD 25 per case; (b) exceeding USD 25 but not exceeding USD 40 per case; (c) exceeding USD 40 per case	75% ad valorem 50% ad valorem or USD 37 per case, whichever is higher 20% ad valorem or USD 40 per case, whichever is higher
2.	2208	All goods put up in bottles or cans or any other packing, for ultimate sale in retail and having a CIF price,- (a) not exceeding USD 10 per case; (b) exceeding USD 10 but not exceeding USD 20 per case; (c) exceeding USD 20 but not exceeding USD 40 per case; (d) exceeding USD 40 per case	150% ad valorem 100% ad valorem or USD 40 per case, whichever is higher 50% ad valorem or USD 53.2 per case, whichever is higher 25% ad valorem or USD 53.2 per case, whichever is higher

Explanation.- For the purposes of this notification,-

- (i) a “case” shall mean a packing containing a total volume of nine litres of liquor;
- (ii) the CIF price of any goods put up in packings of a size other than nine litres shall be determined on a pro-rata basis;
- (iii) the said additional duty shall be payable in Indian currency;
- (iv) “USD” means US Dollar;
- (v) rate of exchange applicable for the purpose of calculation of the said additional duty shall be the rate which is specified in the notification of the Government of India in the Ministry of Finance and Company Affairs (Department of Revenue), issued from time to time, in exercise of the powers conferred by sub-clause (i) of clause (a) of sub-section (3) of section 14 of the said Customs Act, and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

Exemption from Additional duty leviable on Beer of Nepalese origin.
[Notfn. No. 82/07-Cus. dt. 3.7.2007]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with sub-section (8) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) and in supersession of the notification of the Government of India in Ministry of Finance (Department of Revenue) No. 178/2003-Customs, dated 12th of December 2003, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods from the whole of the additional duty leviable under the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 32/2003-Customs, dated the 1st March, 2003, published in Gazette of India vide G.S.R. 167(E), dated the 1st March, 2003.

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

NOTE :

Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

SUB-HEADING NOTE :

For the purposes of sub-heading 2306 41, the expression “low erucic acid rape or colza seeds” means seeds as defined in sub-heading Note 1 to Chapter 12.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES			
2301 10	- <i>Flours, meals and pellets, of meat or meat offal; greaves :</i>			
2301 10 10	--- Meat meals and pellets (including tankage)	kg.	30%	-
2301 10 90	--- Other (including greaves)	kg.	30%	-
2301 20	- <i>Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates :</i>			
	--- <i>Fish meal, unfit for human consumption:</i>			
2301 20 11	---- In powder form	kg.	30%	-
2301 20 19	---- Other	kg.	30%	-
2301 20 90	--- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
2302	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS			
2302 10	- <i>Of maize (corn) :</i>			
2302 10 10	--- Maize bran	kg.	30%	-
2302 10 90	--- Other	kg.	30%	-
2302 30 00	- Of wheat	kg.	30%	-
2302 40 00	- Of other cereals	kg.	30%	-
2302 50 00	- Of leguminous plants	kg.	30%	-
2303	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS			
2303 10 00	- Residues of starch manufacture and similar residues	kg.	30%	-
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg.	30%	-
2303 30 00	- Brewing or distilling dregs and waste	kg.	30%	-
2304	OIL-CAKE AND OTHER SOLID RESIDUES WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYABEAN OIL			
2304 00	- <i>Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil:</i>			
2304 00 10	--- Oil-cake and oil-cake meal of soyabean, expeller variety	kg.	30%	-
2304 00 20	--- Oil-cake of soyabean, solvent extracted (defatted) variety	kg.	30%	-
2304 00 30	--- Meal of soyabean, solvent extracted (defatted)	kg.	30%	-
2304 00 90	--- Other	kg.	30%	-
2305	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS,			

(1)	(2)	(3)	(4)	(5)
	RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL			
2305 00	- <i>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil:</i>			
2305 00 10	--- Oil-cake and oil-cake meal of ground-nut, expeller variety	kg.	30%	-
2305 00 20	--- Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	kg.	30%	-
2305 00 90	--- Other	kg.	30%	-
2306	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 2304 OR 2305			
2306 10	- <i>Of cotton seeds :</i>			
2306 10 10	--- Oil-cake and oil-cake meal, decorticated expeller variety	kg.	30%	-
2306 10 20	--- Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	kg.	30%	-
2306 10 30	--- Oil-cake and oil-cake meal, undecorticated, expeller variety	kg.	30%	-
2306 10 40	--- Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	kg.	30%	-
2306 10 90	--- Other	kg.	30%	-
2306 20	- <i>Of linseed :</i>			
2306 20 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	30%	-
2306 20 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	30%	-
2306 20 90	--- Other	kg.	30%	-
2306 30	- <i>Of sunflower seeds:</i>			
2306 30 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	30%	-
2306 30 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
2306 30 90	--- Other	kg.	30%	-
	- <i>Of rape or colza seeds:</i>			
2306 41 00	-- Of low erucic acid rape or colza seeds	kg.	30%	-
2306 49 00	-- Other	kg.	30%	-
2306 50	- <i>Of coconut or copra :</i>			
2306 50 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	30%	-
2306 50 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	30%	-
2306 50 90	--- Other	kg.	30%	-
2306 60 00	- Of palm nuts or kernels	kg.	30%	-
2306 90	- <i>Other:</i>			
	--- <i>Oil-cake and oil-cake meal, expeller variety :</i>			
2306 90 11	---- Of mowra seeds	kg.	30%	-
2306 90 12	---- Of mustard seeds	kg.	30%	-
2306 90 13	---- Of niger seeds	kg.	30%	-
2306 90 14	---- Of sesamum seeds	kg.	30%	-
2306 90 15	---- Of mango kernel	kg.	30%	-
2306 90 16	---- Of sal (de-oiled)	kg.	30%	-
2306 90 17	---- Of castor seeds	kg.	30%	-
2306 90 18	---- Of neem seeds	kg.	30%	-
2306 90 19	---- Of other seeds	kg.	30%	-
	--- <i>Oil-cake and oil-cake meal, solvent extracted (defatted) variety :</i>			
2306 90 21	---- Of mustard seeds	kg.	30%	-
2306 90 22	---- Of niger seeds	kg.	30%	-
2306 90 23	---- Of cardi seeds	kg.	30%	-
2306 90 24	---- Of sesamum seeds	kg.	30%	-
2306 90 25	---- Of mango kernel	kg.	30%	-
2306 90 26	---- Of sal (de-oiled)	kg.	30%	-
2306 90 27	---- Of castor seeds	kg.	30%	-
2306 90 28	---- Of neem seeds	kg.	30%	-
2306 90 29	---- Of other seeds	kg.	30%	-
2306 90 30	--- Residues babool seed extraction	kg.	30%	-
2306 90 90	--- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
2307 00 00	WINE LEES; ARGOL	kg.	30%	-
2308 00 00	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	kg.	30%	-
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING			
2309 10 00	- Dog or cat food, put up for retail sale	kg.	30%	-
2309 90	- <i>Other</i> :			
2309 90 10	--- Compounded animal feed	kg.	30%	-
2309 90 20	--- Concentrates for compound animal feed	kg.	30%	-
	--- <i>Feeds for fish (prawn, etc.)</i> :			
2309 90 31	---- Prawn and shrimps feed	kg.	30%	-
2309 90 32	---- Fish meal in powdered form	kg.	30%	-
2309 90 39	---- Other	kg.	30%	-
2309 90 90	--- Other	kg.	30%	-

EXEMPTION NOTIFICATIONS

Exemption to castor oil cake falling under item 23 06 9017.

[Notfn. No. 113/03-Cus dt. 22.7.2003 as amended by 129/03, 151/03, 169/03, 180/03,45/04, 50/04, 58/04, 87/04, 16/07, 118/07]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with sub-section (6) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts castor oil cake falling under item 23 06 9027 of the First Schedule to the said Customs Tariff Act, when manufactured from indigenous castor oil seeds on indigenous plant and machinery by a unit in special economic zone, which was in existence prior to the 1st day of November, 2000 and brought to domestic tariff area in accordance with the provisions of the Special Economic Zones Act, 2005 (28 of 2005) and the Special Economic Zones Rules, 2006, from the whole of the duty of customs leviable thereon under the said First Schedule and the additional duty, if any, leviable thereon under section 3 of the said Customs Tariff Act,

“Provided that exemption contained in this notification shall not apply in the cases where castor oil cake falling under item 23069017 and castor de-oiled cake falling under item 230690 27 of the First Schedule to the said Customs Tariff Act are manufactured out of inputs on which duty drawback or benefit under Duty Entitlement Passbook (DEPB) schemes or any other export benefit as admissible under the Foreign Trade Policy has been availed of either by the unit in special economic zone or by the supplier of inputs, as the case may be.”

2. This notification shall come into force on and from the 11th day of May, 2004.

Explanation- For the purposes of this notification 'Special Economic Zone' means Special Economic Zone as notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005).

For Anti-dumping duty on vitamin AD₃500/100 falling under Chapter 23 or 29 originating in or exported from the European Union and Singapore - see Notfn. No. 53/02-Cus. dt. 21.5.2002 under Chapter 29.

For Anti-dumping duty on choline chloride falling under sub-heading 2309.90 originating in or exported from People's Republic of China and the European Union - see Notfn. No. 5/02-Cus. dt. 14.1.2002 under Chapter 29.

CHAPTER 24

Tobacco and manufactured tobacco substitutes

NOTE :

This Chapter does not cover medicinal cigarettes (Chapter 30).

SUB-HEADING Note:

For the purposes of sub-heading 2403 11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.

SUPPLEMENTARY NOTES :

For the purposes of this Chapter:

(1) “tobacco” means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

(2) “cut-tobacco” means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine - rolled cigarettes.

(3) “smoking mixtures for pipes and cigarettes” of sub-heading 2403 10 does not cover “Gudaku”.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE			
2401 10	- Tobacco, not stemmed or stripped :			
2401 10 10	--- Flue cured virginia tobacco	kg.	30%	-
2401 10 20	--- Sun cured country (natu) tobacco	kg.	30%	-
2401 10 30	--- Sun cured virginia tobacco	kg.	30%	-
2401 10 40	--- Burley tobacco	kg.	30%	-
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	30%	-
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	30%	-
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	30%	-
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	30%	-
2401 10 90	--- Other	kg.	30%	-
2401 20	- Tobacco, partly or wholly stemmed or stripped :			

(1)	(2)	(3)	(4)	(5)
2401 20 10	--- Flue cured virginia tobacco	kg.	30%	-
2401 20 20	--- Sun cured country (natu) tobacco	kg.	30%	-
2401 20 30	--- Sun cured virginia tobacco	kg.	30%	-
2401 20 40	--- Burley tobacco	kg.	30%	-
2401 20 50	--- Tobacco for manufacture of biris	kg.	30%	-
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	30%	-
2401 20 70	--- Tobacco for manufacture of cigar and cheroot	kg.	30%	-
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	30%	-
2401 20 90	--- Other	kg.	30%	-
2401 30 00	- Tobacco refuse	kg.	30%	-
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES			
2402 10	- <i>Cigars, cheroots and cigarillos, containing tobacco :</i>			
2402 10 10	--- Cigar and cheroots	Tu	60%	-
2402 10 20	--- Cigarillos	Tu	60%	-
2402 20	- <i>Cigarettes, containing tobacco :</i>			
2402 20 10	--- Other than filter cigarettes, of length not exceeding 65 millimetres	Tu	30%	-
2402 20 20	--- Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Tu	30%	-
2402 20 30	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	Tu	30%	-
2402 20 40	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	Tu	30%	-
2402 20 50	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	30%	-

(1)	(2)	(3)	(4)	(5)
2402 20 60	Omitted			
2402 20 90	--- Other	Tu	30%	-
2402 90	- <i>Other</i> :			
2402 90 10	--- Cigarettes of tobacco substitutes	Tu	30%	-
2402 90 20	--- Cigarillos of tobacco substitutes	Tu	30%	-
2402 90 90	--- Other	Tu	30%	-
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; “HOMOGENISED” OR “RECONSTITUTED” TOBACCO; TOBACCO EXTRACTS AND ESSENCES			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
2403 11	-- Water pipe tobacco specified in Sub-heading Note to this Chapter:			
2403 11 10	--- Hookah or gudaku tobacco	kg.	30%	-
2403 11 90	--- Other	kg.	30%	-
2403 19	-- Other:			
2403 19 10	--- Smoking mixtures for pipes and cigarettes	kg.	30%	-
	--- Biris:			
2403 19 21	---- Other than paper rolled biris, manufactured without the aid of machine	Tu	30%	-
2403 19 29	---- Other	Tu	30%	-
2403 19 90	--- Other	kg.	30%	-
	- <i>Other</i> :			
2403 91 00	-- “Homogenised” or “reconstituted” tobacco	kg.	30%	-
2403 99	-- <i>Other</i> :			
2403 99 10	--- Chewing tobacco	kg.	30%	-
2403 99 20	--- Preparations containing chewing tobacco	kg.	30%	-
2403 99 30	--- Jarda scented tobacco	kg.	30%	-
2403 99 40	--- Snuff	kg.	30%	-
2403 99 50	--- Preparations containing snuff	kg.	30%	-
2403 99 60	--- Tobacco extracts and essence	kg.	30%	-
2403 99 70	--- Cut-tobacco	kg.	30%	-
2403 99 90	--- Other	kg.	30%	-

SECTION V
MINERAL PRODUCTS

CHAPTER 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

NOTES:

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover :

- (a) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 2802);
- (b) earth colours containing 70% or more by weight of combined iron evaluated at Fe_2O_3 (heading 2821);
- (c) medicaments and other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
- (f) precious or semi-precious stones (heading 7102 or 7103);
- (g) cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- (h) billiard chinks (heading 9504); or
- (ij) writing or drawing chinks and tailors' chinks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.

4. Heading 2530 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

SUPPLEMENTARY NOTE :

In heading 2523, “sagol” means cement obtained by heating limestone and burnt coal in a kiln; and “ashmoh” means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2501	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE FLOWING AGENTS; SEA WATER			
2501 00	- <i>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; Sea water :</i>			
2501 00 10	--- Common salt (including iodised salt)	kg.	10%	-
2501 00 20	--- Rock salt	kg.	10%	-
2501 00 90	--- Other	kg.	10%	-
2502 00 00	UNROASTED IRON PYRITES	kg.	10%	-
2503	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLODIAL SULPHUR			
2503 00	- <i>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and collodial sulphur :</i>			
2503 00 10	--- Sulphur recovered as by-product in refining of crude oil	kg.	10%	-
2503 00 90	--- Other	kg.	10%	-
2504	NATURAL GRAPHITE			
2504 10	- <i>In powder or in flakes :</i>			
2504 10 10	--- Graphite, crystalline	kg.	10%	10%
2504 10 20	--- Graphite, amorphous	kg.	10%	10%
2504 10 90	--- Other	kg.	10%	10%
2504 90	- <i>Other :</i>			
2504 90 10	--- Graphite, micronised	kg.	10%	10%
2504 90 90	--- Other	kg.	10%	10%

(1)	(2)	(3)	(4)	(5)
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26			
2505 10	- <i>Silica sands and quartz sands:</i>			
	--- <i>Silica sands :</i>			
2505 10 11	---- Processed (white)	kg.	10%	-
2505 10 12	---- Processed (brown)	kg.	10%	-
2505 10 19	---- Other	kg.	10%	-
2505 10 20	--- Quartz sands	kg.	10%	-
2505 90 00	- Other	kg.	10%	-
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE			
2506 10	- <i>Quartz:</i>			
2506 10 10	--- In lumps	kg.	10%	-
2506 10 20	--- In powder	kg.	10%	-
2506 20	- <i>Quartzite :</i>			
2506 20 10	--- In lumps	kg.	10%	-
2506 20 20	--- In powder	kg.	10%	-
2506 20 90	--- Other	kg.	10%	-
2507	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED			
2507 00	- <i>Kaolin and other kaolinic clays, whether or not calcined :</i>			
2507 00 10	--- Crude	kg.	10%	-
	--- <i>Other:</i>			
2507 00 21	---- Pharmaceutical grade	kg.	10%	-
2507 00 22	---- Ceramic grade	kg.	10%	-
2507 00 29	---- Other	kg.	10%	-
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS			
2508 10	- <i>Bentonite :</i>			
2508 10 10	--- Crude	kg.	10%	-
2508 10 90	--- Other (includes processed and ground)	kg.	10%	-
2508 30	- <i>Fire clay :</i>			
2508 30 10	--- Non-plastic	kg.	10%	-
2508 30 20	--- Semi-plastic	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2508 30 30	--- Plastic	kg.	10%	-
2508 30 90	--- Other	kg.	10%	-
2508 40	- <i>Other clays :</i>			
2508 40 10	--- Ball clay	kg.	10%	-
2508 40 20	--- Earth clay	kg.	10%	-
2508 40 90	--- Other	kg.	10%	-
2508 50	- <i>Andalusite, kyanite and sillimanite:</i>			
2508 50 10	--- Andalusite	kg.	10%	-
	--- <i>Kyanite :</i>			
2508 50 21	---- Crude, other than calcined	kg.	10%	-
2508 50 22	---- Processed, other than calcined (washed or ground or screened or beneficiated)	kg.	10%	-
2508 50 23	---- Calcined	kg.	10%	-
	--- <i>Sillimanite :</i>			
2508 50 31	---- Lumps	kg.	10%	-
2508 50 32	---- Fines (including sand)	kg.	10%	-
2508 50 39	---- Other	kg.	10%	-
2508 60 00	- Mullite	kg.	10%	-
2508 70 00	- Chamotte or dinas earths	kg.	10%	-
2509 00 00	CHALK	kg.	10%	-
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK			
2510 10	- <i>Unground :</i>			
2510 10 10	--- Natural calcium phosphate	kg.	5%	-
2510 10 20	--- Natural aluminium calcium phosphate	kg.	5%	-
2510 10 30	--- Natural calcium phosphate apatite	kg.	5%	-
2510 10 90	--- Other	kg.	5%	-
2510 20	- <i>Ground :</i>			
2510 20 10	--- Natural calcium phosphates	kg.	5%	-
2510 20 20	--- Natural aluminium calcium phosphate	kg.	5%	-
2510 20 30	--- Natural calcium phosphates apatite	kg.	5%	-
2510 20 90	--- Other	kg.	5%	-
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 2816			
2511 10	- <i>Natural barium sulphate (barytes):</i>			
2511 10 10	--- Lumps	kg.	10%	-
2511 10 20	--- Powder	kg.	10%	-
2511 10 90	--- Other	kg.	10%	-
2511 20 00	- Natural barium carbonate (witherite)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2512	- SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS			
2512 00	- <i>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less :</i>			
2512 00 10	--- Kieselguhr	kg.	10%	-
2512 00 20	--- Tripolite	kg.	10%	-
2512 00 30	--- Diatomite	kg.	10%	-
2512 00 90	--- Other	kg.	10%	-
2513	PUMICE STONES; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED			
2513 10 00	- <i>Pumice stone</i>	kg.	10%	-
2513 20	- <i>Emery, natural corundum, natural garnet and other natural abrasives :</i>			
2513 20 10	--- Emery	kg.	10%	-
2513 20 20	--- Natural corundum	kg.	10%	-
2513 20 30	--- Natural garnet	kg.	10%	-
2513 20 90	--- Other	kg.	10%	-
2514 00 00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	kg.	10%	-
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE			
	- <i>Marble and travertine :</i>			
2515 11 00	-- Crude or roughly trimmed	kg.	10%	-
2515 12	-- <i>Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :</i>			
2515 12 10	--- Blocks	kg.	10%	-
2515 12 20	--- Slabs	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2515 12 90	--- Other	kg.	10%	-
2515 20	- <i>Ecaussine and other calcareous monumental or building stone; alabaster :</i>			
2515 20 10	--- Alabaster	kg.	10%	-
2515 20 90	--- Other	kg.	10%	-
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE			
	- <i>Granite :</i>			
2516 11 00	-- Crude or roughly trimmed	kg.	10%	-
2516 12 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	10%	-
2516 20 00	- <i>Sandstone</i>	kg.	10%	-
2516 90	- <i>Other monumental or building stone :</i>			
2516 90 10	--- Pakur stone	kg.	10%	-
2516 90 20	--- Stone boulders	kg.	10%	-
2516 90 90	--- Other	kg.	10%	-
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING 2515 OR 2516, WHETHER OR NOT HEAT-TREATED			
2517 10	- <i>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated :</i>			
2517 10 10	--- Pakur stone, crushed or broken	kg.	10%	-
2517 10 20	--- Flint	kg.	10%	-
2517 10 90	--- Other	kg.	10%	-
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2517 30 00	incorporating the materials cited in sub-heading 2517 10 - Tarred macadam - <i>Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat treated :</i>	kg.	10%	-
2517 41 00	-- Of marble	kg.	10%	-
2517 49 00	-- Other	kg.	10%	-
2518	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX			
2518 10 00	- Dolomite not calcined or sintered	kg.	10%	-
2518 20 00	- Calcined or sintered dolomite	kg.	10%	-
2518 30 00	- Dolomite ramming mix	kg.	10%	-
2519	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE			
2519 10 00	- Natural magnesium carbonate (magnesite)	kg.	10%	-
2519 90	- <i>Other:</i>			
2519 90 10	--- Fused magnesia (natural)	kg.	10%	-
2519 90 20	--- Dead-burnt (sintered) magnesia	kg.	10%	-
2519 90 30	--- Magnesium calcined (other than dead-burnt) not elsewhere specified or included	kg.	10%	-
2519 90 40	--- Magnesium oxide	kg.	10%	-
2519 90 90	--- Other	kg.	10%	-
2520	GYP SUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS			
2520 10	- <i>Gypsum; anhydrite :</i>			
2520 10 10	--- Natural	kg.	10%	-
2520 10 20	--- Marine	kg.	10%	-
2520 10 90	--- Other	kg.	10%	-
2520 20	- <i>Plasters:</i>			

(1)	(2)	(3)	(4)	(5)
2520 20 10	--- Calcined	kg.	10%	-
2520 20 90	--- Other	kg.	10%	-
2521	- LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONES, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT			
2521 00	- <i>Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement:</i>			
2521 00 10	--- Limestone flux (L.D., below 1% SiO ₂)	kg.	10%	-
2521 00 90	--- Other	kg.	10%	-
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 2825			
2522 10 00	- Quicklime	kg.	10%	-
2522 20 00	- Slaked lime	kg.	10%	-
2522 30 00	- Hydraulic lime	kg.	10%	-
2523	PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS			
2523 10 00	- Cement clinkers	kg.	10%	-
	- <i>Portland cement:</i>			
2523 21 00	-- White cement, whether or not artificially coloured	kg.	10%	-
2523 29	-- <i>Other :</i>			
2523 29 10	--- Ordinary portland cement, dry	kg.	10%	-
2523 29 20	--- Ordinary portland cement, coloured	kg.	10%	-
2523 29 30	--- Portland pozzolana Cement	kg.	10%	-
2523 29 40	--- Portland slag cement	kg.	10%	-
2523 29 90	--- Other	kg.	10%	-
2523 30 00	- Aluminous cement	kg.	10%	-
2523 90	- <i>Other hydraulic cements:</i>			
2523 90 10	--- Sagol; ashmoh	kg.	10%	-
2523 90 20	--- High alumina refractory cement	kg.	10%	-
2523 90 90	--- Other	kg.	10%	-
2524	ASBESTOS			
2524 10 10	- Crocidolite	kg.	10%	-
2524 90	- Other			
	--- <i>In rock form:</i>			
2524 90 11	---- Chrysotile	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2524 90 12	---- Amphibole	kg.	10%	-
2524 90 13	---- Crysolite	kg.	10%	-
2524 90 14	---- Amosite	kg.	10%	-
2524 90 19	---- Other	kg.	10%	-
	--- <i>Fibre raw, beaten or washed or graded to length :</i>			
2524 90 21	---- Chrysotile	kg.	10%	-
2524 90 22	---- Amphibole	kg.	10%	-
2524 90 23	---- Crysolite	kg.	10%	-
2524 90 24	---- Amosite	kg.	10%	-
2524 90 29	---- Other	kg.	10%	-
	--- <i>Flakes or powder:</i>			
2524 90 31	---- Chrysotile	kg.	10%	-
2524 90 32	---- Amphibole	kg.	10%	-
2524 90 33	---- Crysolite	kg.	10%	-
2524 90 34	---- Amosite	kg.	10%	-
2524 90 39	---- Other:	kg.	10%	-
	--- <i>Other:</i>			
2524 90 91	---- Waste	kg.	10%	-
2524 90 99	---- Other	kg.	10%	-
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE			
2525 10	- <i>Crude mica and mica rifted into sheets or splittings:</i>			
2525 10 10	--- Mica blocks	kg.	10%	-
2525 10 20	--- Condensor films trimmed but not cut to shape	kg.	10%	-
2525 10 30	--- Mica splittings, book form	kg.	10%	-
2525 10 40	--- Mica splittings, loose	kg.	10%	-
2525 10 90	--- Other	kg.	10%	-
2525 20	- <i>Mica powder :</i>			
2525 20 10	--- Mica flakes, 2.20 mesh	kg.	10%	-
2525 20 20	--- Mica powder, dry ground	kg.	10%	-
2525 20 30	--- Mica powder, micronised	kg.	10%	-
2525 20 40	--- Mica powder, wet ground	kg.	10%	-
2525 20 50	--- Mica powder, calcined	kg.	10%	-
2525 20 90	--- Other	kg.	10%	-
2525 30	- <i>Mica waste :</i>			
2525 30 10	--- Mica mine scrap and waste	kg.	10%	-
2525 30 20	--- Mica factory scrap	kg.	10%	-
2525 30 30	--- Mica cuttings book form	kg.	10%	-
2525 30 90	--- Other	kg.	10%	-
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR			

(1)	(2)	(3)	(4)	(5)
	OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC			
2526 10	- <i>Not crushed, not powdered :</i>			
2526 10 10	--- Steatite (soap stone, etc.) block	kg.	10%	-
2526 10 20	--- Steatite (soap stone, etc.) lumps	kg.	10%	-
2526 10 90	--- Other	kg.	10%	-
2526 20 00	- Crushed or powdered	kg.	10%	-
2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H_3BO_3 CALCULATED ON THE DRY WEIGHT			
2528 00	- Natural borates and concentrates thereof (Whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H_3BO_3 calculated on the dry weight:			
2528 00 10	--- Natural sodium borates and concentrates thereof (whether or not calcined)	kg.	10%	-
2528 00 20	--- Natural boric acid containing not more than 85% of H_3BO_3 (calculated on the dry weight)	kg.	10%	-
2528 00 30	--- Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	10%	-
2528 00 90	--- Other	kg.	10%	-
2529	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR			
2529 10	- <i>Feldspar :</i>			
2529 10 10	--- Lumps	kg.	10%	-
2529 10 20	--- Powder	kg.	10%	-
	- <i>Fluorspar :</i>			
2529 21 00	-- Containing by weight 97% or less of calcium fluoride	kg.	10%	-
2529 22 00	-- Containing by weight more than 97% of calcium fluoride	kg.	10%	-
2529 30 00	- Leucite; nepheline and nepheline syenite	kg.	10%	-
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED			
2530 10	- <i>Vermiculite, perlite and chlorites, unexpanded :</i>			
2530 10 10	--- Vermiculite	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2530 10 20	--- Perlite	kg.	10%	-
2530 10 90	--- Others (including powder)	kg.	10%	-
2530 20 00	- Kieserite, epsomite (natural magnesium sulphates)	kg.	10%	-
2530 90	- <i>Other :</i>			
2530 90 10	--- Meerschaum (whether or not in polished pieces) and amber agglomerated; meerachaum and agglomerated amber in plates, rods, etc., not worked after moulding jet	kg.	10%	-
2530 90 20	--- Natural arsenic sulphides (such as orpiment)	kg.	10%	-
2530 90 30	--- Calcite	kg.	10%	-
2530 90 40	--- Ores and concentrates of rare earth metals	kg.	10%	-
2530 90 50	--- Wollastonite	kg.	10%	-
2530 90 60	--- Earth colour ochre, crude	kg.	10%	-
2530 90 70	--- Other processed earth colour ochre	kg.	10%	-
	--- <i>Other :</i>			
2530 90 91	---- Strontium sulphate (natural ore)	kg.	10%	-
2530 90 99	---- Other	kg.	10%	-

CHAPTER 26

Ores, slag and ash

NOTES:

1. This Chapter does not cover:

- (a) slag or similar industrial waste prepared as macadam (heading 2517);
- (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
- (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (2710);
- (d) basic slag of Chapter 31;
- (e) slag wool, rock wool or similar mineral wools (heading 6806);
- (f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
- (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 2601 to 2617, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 2620 applies only to:

- (a) slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding slag, ash and residues from the incineration of municipal waste (heading 2621); and
- (b) slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

SUB-HEADING NOTES :

1. For the purposes of sub-heading 2620 21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620 60.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2601	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES			
	- <i>Iron ores and concentrates, other than roasted iron pyrites :</i>			
2601 11	-- <i>Non-agglomerated :</i>			
	--- Iron ore lumps (60% Fe or more)			
2601 11 11	---- 60% Fe or more but below 62% Fe	kg.	10%	-
2601 11 12	---- 62% Fe or more but below 65% Fe	kg.	10%	-
2601 11 19	---- 65% Fe and above	kg.	10%	-
	--- Iron ore lumps (below 60% Fe, including black iron ore containing upto 10% Mn)			
2601 11 21	---- below 55% Fe	kg.	10%	-
2601 11 22	---- 55% Fe or more but below 58% Fe	kg.	10%	-
2601 11 29	---- 58% Fe or more but below 60% Fe	kg.	10%	-
	--- Iron ore fines (62% Fe or more)			
2601 11 31	---- 62% Fe or more but below 65% Fe	kg.	10%	-
2601 11 39	---- 65% Fe and above	kg.	10%	-
	--- Iron ore Fines (below 62% Fe)			
2601 11 41	---- below 55% Fe	kg.	10%	-
2601 11 42	---- 55% Fe or more but below 58% Fe	kg.	10%	-
2601 11 43	---- 58% Fe or more but below 60% Fe	kg.	10%	-
2601 11 49	---- 60% Fe or more but below 62% Fe	kg.	10%	-
2601 11 50	--- Iron ore concentrate	kg.	10%	-
2601 11 90	--- Others	kg.	10%	-
2601 12	-- <i>Agglomerated :</i>			
2601 12 10	--- Iron ore pellets	kg.	5%	-
2601 12 90	--- Other	kg.	5%	-
2601 20 00	- Roasted iron pyrites	kg.	5%	-
2602	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT			
2602 00	- <i>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight :</i>			
2602 00 10	--- Manganese ore (46% or more)	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
2602 00 20	--- Manganese ore (44% or more but below 46%)	kg.	5%	-
2602 00 30	--- Manganese ore (40% or more but below 44%)	kg.	5%	-
2602 00 40	--- Manganese ore (35% or more but below 40%)	kg.	5%	-
2602 00 50	--- Manganese ore (30% or more but below 35%)	kg.	5%	-
2602 00 60	--- Ferruginous (10% or more but below 30%)	kg.	5%	-
2602 00 70	--- Manganese ore sinters, agglomerated	kg.	5%	-
2602 00 90	--- Other	kg.	5%	-
2603 00 00	COPPER ORES AND CONCENTRATES	kg.	5%	-
2604 00 00	NICKEL ORES AND CONCENTRATES	kg.	5%	-
2605 00 00	COBALT ORES AND CONCENTRATES	kg.	5%	-
2606	ALUMINIUM ORES AND CONCENTRATES			
2606 00	- <i>Aluminium ores and concentrates :</i>			
2606 00 10	--- Bauxite (natural), not calcined	kg.	5%	-
2606 00 20	--- Bauxite (natural), calcined	kg.	5%	-
2606 00 90	--- Other aluminium ores and concentrates	kg.	5%	-
2607 00 00	LEAD ORES AND CONCENTRATES	kg.	5%	-
2608 00 00	ZINC ORES AND CONCENTRATES	kg.	5%	-
2609 00 00	TIN ORES AND CONCENTRATES	kg.	5%	-
2610	CHROMIUM ORES AND CONCENTRATES			
2610 00	- <i>Chromium ores and concentrates :</i>			
2610 00 10	--- Chrome ore lumps, containing 47% Cr ₂ O ₃ and above	kg.	5%	-
2610 00 20	--- Chrome ore lumps, containing 40% or more but less than 47% Cr ₂ O ₃	kg.	5%	-
2610 00 30	--- Chrome ore lumps below 40% Cr ₂ O ₃	kg.	5%	-
2610 00 40	--- Chrome ore friable and concentrates fines containing 47% Cr ₂ O ₃ and above	kg.	5%	-
2610 00 90	--- Other	kg.	5%	-
2611 00 00	TUNGSTEN ORES AND CONCENTRATES	kg.	5%	-
2612	URANIUM OR THORIUM ORES AND CONCENTRATES			

(1)	(2)	(3)	(4)	(5)
2612 10 00	- Uranium ores and concentrates	kg.	5%	-
2612 20 00	- Thorium ores and concentrates	kg.	5%	-
2613	MOLYBDENUM ORES AND CONCENTRATES			
2613 10 00	- Roasted	kg.	5%	-
2613 90 00	- Other	kg.	5%	-
2614	- TITANIUM ORES AND CONCENTRATES			
2614 00	- <i>Titanium ores and concentrates :</i>			
2614 00 10	--- Ilmenite, unprocessed	kg.	5%	-
2614 00 20	--- Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground)	kg.	5%	-
	--- <i>Rutile :</i>			
2614 00 31	---- Rare earth oxides including rutile sand	kg.	5%	-
2614 00 39	---- Other	kg.	5%	-
2614 00 90	--- Other	kg.	5%	-
2615	NIObIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES			
2615 10 00	- Zirconium ores and concentrates	kg.	5%	-
2615 90	- <i>Other :</i>			
2615 90 10	--- Vanadium ores and concentrates	kg.	5%	-
2615 90 20	--- Niobium or tantalum ores and concentrates	kg.	5%	-
2616	PRECIOUS METAL ORES AND CONCENTRATES			
2616 10 00	- Silver ores and concentrates	kg.	5%	-
2616 90	- <i>Other :</i>			
2616 90 10	--- Gold ores and concentrates	kg.	5%	-
2616 90 90	--- Other	kg.	5%	-
2617	OTHER ORES AND CONCENTRATES			
2617 10 00	- Antimony ores and concentrates	kg.	5%	-
2617 90 00	- Other	kg.	5%	-
2618 00 00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	kg.	5%	-
2619	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL			
2619 00	- <i>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel :</i>			
2619 00 10	--- Converted slag (scull) of blast furnace	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
2619 00 90	--- Other	kg.	5%	-
2620	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS			
	- <i>Containing mainly zinc :</i>			
2620 11 00	-- Hard zinc spelter	kg.	10%	-
2620 19 00	-- Other	kg.	10%	-
	- <i>Containing mainly lead :</i>			
2620 21 00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg.	5%	-
2620 29 00	-- Other	kg.	5%	-
2620 30	- <i>Containing mainly copper :</i>			
2620 30 10	--- Brass dross	kg.	10%	-
2620 30 90	--- Other	kg.	10%	-
2620 40	- <i>Containing mainly aluminium:</i>			
2620 40 10	--- Aluminium dross	kg.	5%	-
2620 40 90	--- Other	kg.	5%	-
2620 60 00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg.	5%	-
	- <i>Other :</i>			
2620 91 00	-- Containing antimony , beryllium, cadmium, chromium or their mixtures	kg.	5%	-
2620 99 00	-- Other	kg.	5%	-
2621	OTHER SLAG AND ASH, INLCUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE			
2621 10 00	- Ash and residues from the incineration of municipal waste	kg.	5%	-
2621 90 00	- Other	kg.	5%	-

Exemption to copper concentrates falling under item 2603 00 00 when imported into India, from so much of the duty of customs as is equivalent to the duty of customs leviable on the value of gold and silver contained in such copper concentrtrate.

[Notifn. No.24/2011-Cus., dt. 1.3.2011].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts copper concentrates falling under the tariff item 2603 00 00 of the First Schedule to the Customs Tariff Act, 1975(51 of 1975), when imported into India, from so much of the duty of customs as is equivalent to the duty of customs leviable on the value of gold and silver contained in such copper concentrate, subject to the condition that the importer produces to the Assistant Commissioner of Customs or Deputy Commis-

sioner of Customs, as the case may be, an assay certificate from the mining company specifying separately, the value of gold and silver content in such copper concentrate.

Illustration.- If the total value of copper concentrate is ₹ 100 and value of gold and silver in that copper concentrate is ₹ 40, basic customs duty shall be computed on the value of ₹ 60 only. However, the total value of ₹ 100 shall be taken into account, for the purposes of levy of additional duties of customs leviable under section 3 of the Customs Tariff Act, 1975.

CHAPTER 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

NOTES :

1. This Chapter does not cover:

(a) separate chemically defined organic compounds other than pure methane and propane which are to be classified in heading 2711;

(b) medicaments of heading 3003 or 3004; or

(c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.

2. References in heading 2710 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 2710, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and high concentration of additives (for example, chemicals) used in the manufacture of the primary products ; and

(c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

SUB-HEADING NOTES :

1. For the purposes of sub-heading 2701 11 “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of sub-heading 2701 12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms “benzol”, “(benzene)”, “toluol” (toluene), “xylol” (xylenes) and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of sub-heading 2710 12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

5. For the purposes of the sub-headings of heading 2710, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

SUPPLEMENTARY NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them :

(a) “motor spirit” means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. “Special boiling point spirits (tariff item Nos. 2710 12 11, 2710 12 12 and 2710 12 13)” means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations , and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume (including losses) distil;

(b) “natural gasoline liquid (NGL)” is a low-boiling liquid petroleum product extracted from Natural Gas;

(c) “superior kerosine oil (SKO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);

(d) “aviation turbine fuel (ATF)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;

(e) “high speed diesel (HSD)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;

(f) “light diesel oil (LDO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460;

(g) “fuel oil” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);

(h) “lubricating oil” means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.3° Centigrade;

(i) “jute batching oil” and “textile oil” are hydrocarbon oils which have their flash point at or above 93.3°C, and is ordinarily used for the batching of jute or other textile fibres;

(j) the expression “petroleum jelly crude” (tariff item Nos. 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;

(k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:

(1) “Flash Point” shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);

(2) “Smoke Point” shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time being in force;

(3) “Final Boiling Point” shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time being in force;

(4) “Carbon Residue” shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p.8)-1967 as for the time being in force;

(5) "Colour Comparison Test" shall be done in the following manner, namely :

(i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;

(ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;

(iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2701	- COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL			
	<i>- Coal, whether or not pulverised, but not agglomerated :</i>			
2701 11 00	-- Anthracite	kg.	10%	-
2701 12 00	-- Bituminous coal	kg.	10%	-
2701 19	-- <i>Other coal:</i>			
2701 19 10	--- Coking coal	kg.	10%	-
2701 19 20	--- Steam coal	kg.	10%	-
2701 19 90	--- Other	kg.	10%	-
2701 20	<i>- Briquettes, ovoids and similar solid fuels manufactured from coal :</i>			
2701 20 10	--- Anthracite agglomerated	kg.	10%	-
2701 20 90	--- Other	kg.	10%	-
2702	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET			
2702 10 00	- Lignite, whether or not pulverised, but not agglomerated	kg.	10%	-
2702 20 00	- Agglomerated lignite	kg.	10%	-
2703	- PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED			
2703 00	<i>- Peat (including peat litter), whether or not agglomerated :</i>			
2703 00 10	--- Peat whether or not compressed into bales, but not agglomerated	kg.	10%	-
2703 00 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2704	- COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON			
2704 00	- <i>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon :</i>			
2704 00 10	--- Retort carbon (gas carbon)	kg.	10%	-
2704 00 20	--- Coke and semi-coke of lignite or of peat	kg.	10%	-
2704 00 30	--- Hard coke of coal	kg.	10%	-
2704 00 40	--- Soft coke of coal	kg.	10%	-
2704 00 90	--- Other	kg.	10%	-
2705 00 00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	kg.	10%	-
2706	- TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS			
2706 00	- <i>Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars :</i>			
2706 00 10	--- Coal tar	kg.	10%	-
2706 00 90	--- Other	kg.	10%	-
2707	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS			
2707 10 00	- Benzol (benzene)	kg.	10%	-
2707 20 00	- Toluol (toluene)	kg.	10%	-
2707 30 00	- Xylol (xylenes)	kg.	10%	-
2707 40 00	- Naphthelene	kg.	10%	-
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg.	10%	-
	- <i>Other :</i>			
2707 91 00	-- Creosote oils	kg.	10%	-
2707 99 00	-- <i>Other</i>	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2708	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS			
2708 10	- <i>Pitch :</i>			
2708 10 10	--- Obtained by blending with creosote oil or other coal tar distillates	kg.	10%	-
2708 10 90	--- Other	kg.	10%	-
2708 20 00	- Pitch coke	kg.	10%	-
2709 00 00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	kg.	5%	-
2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS			
	- <i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:</i>			
2710 12	-- Light oils and preparations :			
	--- Motor spirit:			
2710 12 11	---- Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55 – 115°C	kg.	10%	
2710 12 12	---- Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63–70°C	kg.	10%	
2710 12 13	---- Other Special boiling point spirits (other than benzene, benzol toluene and toluol)	kg.	10%	-
2710 12 19	---- Other	kg.	10%	-
2710 12 20	--- Natural gasoline liquid (NGL)	kg.	10%	-
2710 12 90	--- Other	kg.	10%	-
2710 19	-- <i>Other :</i>			
2710 19 10	--- Superior kerosine oil (SKO)	kg.	10%	-
2710 19 20	--- Aviation turbine fuel (ATF)	kg.	10%	-
2710 19 30	--- High speed diesel (HSD)	kg.	10%	-
2710 19 40	--- Light diesel oil (LDO)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2710 19 50	--- Fuel oil	kg.	10%	-
2710 19 60	--- Base oil	kg.	10%	-
2710 19 70	--- Jute batching oil and textile oil	kg.	10%	-
2710 19 80	--- Lubricating oil	kg.	10%	-
2710 19 90	--- Other	kg.	10%	-
2710 20 00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg.	10%	-
	- <i>Waste oil :</i>			
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	10%	-
2710 99 00	- Other	kg.	10%	-
2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS			
	- <i>Liquified :</i>			
2711 11 00	-- Natural gas	kg.	10%	-
2711 12 00	-- Propane	kg.	10%	-
2711 13 00	-- Butanes	kg.	10%	-
2711 14 00	-- Ethylene, propylene, butylene and butadiene	kg.	10%	-
2711 19 00	-- Other	kg.	10%	-
	- <i>In gaseous state :</i>			
2711 21 00	-- Natural gas	kg.	10%	-
2711 29 00	-- Other	kg.	10%	-
2712	PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED			
2712 10	- <i>Petroleum jelly :</i>			
2712 10 10	--- Crude	kg.	10%	-
2712 10 90	--- Other	kg.	10%	-
2712 20 00	- Paraffin wax containing by weight less than 0.75 % of oil:	kg.	10%	-
2712 90	- <i>Other :</i>			
2712 90 10	--- Micro-crystalline petroleum wax	kg.	10%	-
2712 90 20	--- Lignite wax	kg.	10%	-
2712 90 30	--- Slack wax	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2712 20 4 0	- Paraffin wax containing by weight less than 0.75 % of oil:	kg.	10%	-
2712 90 90	--- Other	kg.	10%	-
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS			
	- <i>Petroleum coke :</i>			
2713 11 00	-- Not calcined	kg.	10%	-
2713 12 00	-- Calcined	kg.	10%	-
2713 20 00	- Petroleum bitumen	kg.	10%	-
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.	10%	-
2714	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS			
2714 10 00	- Bituminous or oil shale and tar sands	kg.	10%	-
2714 90	- <i>Other :</i>			
2714 90 10	--- Asphalt, natural	kg.	10%	-
2714 90 20	--- Bitumen, natural	kg.	10%	-
2714 90 30	--- Gilsonete	kg.	10%	-
2714 90 90	--- Other	kg.	10%	-
2715	- BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT BACKS)			
2715 00	- <i>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs) :</i>			
2715 00 10	--- Cut backs, bituminous or asphalt	kg.	10%	-
2715 00 90	--- Other	kg.	10%	-
2716 00 00	ELECTRICAL ENERGY	1000 kWh	Rs.2000 per 1000 kwh	-

EXEMPTION NOTIFICATIONS**ADDITIONAL DUTY - LEVY & EXEMPTIONS****Transformer Oil (Additional Duty) Rules, 1978.****[Notfn. No. 190/78-Cus. dt.22.9.1978].**

The Central Government makes the following rules, namely:-

1. Short title and commencement- (1) These rules may be called the Transformer Oil (Additional Duty) Rules, 1978.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Levy of additional duty- For the purpose of sub-section (3) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the additional duty leviable on transformer oil falling within Chapter 27 of the First Schedule to the said Act, when imported in India, shall be equal to such portion of the excise duty for the time being leviable on the raw material commonly known as transformer oil base stock or transformer oil feed stock as is equivalent to a duty of excise of one thousand and fifty-five rupees and twenty-five paise per metric tonne, that is to say, nine hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer on indigenous transformer oil.

ADDITIONAL DUTY ON TRANSFORMER OIL**[Notfn. No. 191/78-Cus. dt. 22.9.1978].**

Transformer Oil falling within Chapter 27 shall be liable to such Additional duty as may be determined in accordance with the Transformer Oil (Additional Duty) Rules, 1978.

Exemption to Petroleum Crude. [Notfn. No. 50/97-Cus. dt. 25.5.1997]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts petroleum crude, falling under heading No. 27.09 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the additional duty leviable thereon under sub-section (1) of Section 3 of the said Customs Tariff Act, as is equivalent to the duty of excise leviable on petroleum crude under sub-section (1) of section 15 of the Oil Industry (Development) Act, 1974 (47 of 1974).

Exemption to Motor Spirit (Petrol) from additional duty. [Notfn. No. 57/98-Cus. dt. 1.8.1998]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts motor spirit commonly known as petrol, falling under heading No. 27.10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1976), when imported into India, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the additional duty of excise leviable on motor spirit commonly known as petrol under clause 111 read with Second Schedule of the Finance (No.2) Act, 1998 (21 of 1998).

Exemption to Kerosene when imported by manufacturer of linear alkyl Benzene for extraction of N - Paraffin

[Notfn. No. 26/99-Cus dt. 28.2.1999 as amended by 28/02-Cus. dt. 11.3.2002]

In exercise of the power conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table below (hereinafter referred to as the said Table) and falling under Chapter 27 of the First Schedule to the said Customs Tariff Act, imported by a manufacturer of linear alkyl benzene for the purpose of extracting N-Paraffin, -

- (i) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table;
- (ii) Omitted

TABLE

S. No.	Description of goods	Customs duty rate
(1)	(2)	(3)
1.	Kerosene, determined to be consumed in the process of extraction of N-Paraffin	5% ad valorem
2	Kerosene, if any, which remained after extraction of N-Paraffin and supplied and sold to the Indian Oil Corporation Limited for ultimate sale through the public distribution system	Nil NIL

2. The exemption contained in this notification shall be given effect to in the following manner, namely:-
- (a) at the time of importation, the manufacturer-importer shall pay customs duty leviable under the said First Schedule and the said Customs Tariff Act or any other law for the time being in force on 85% of the quantity of kerosene imported at the rate as if no exemption is applicable on such imports;
- (b) the Assistant Commissioner or Deputy Commissioner of Customs shall furnish a copy of the assessed bill of entry to the Assistant Commissioner of Central Excise having jurisdiction over the factory of the manufacturer-importer where kerosene is used for extraction of N-Paraffin therefrom;
- (c) the manufacturer-importer shall maintain such accounts as may be considered necessary by the Assistant Commissioner or Deputy Commissioner of Central Excise having jurisdiction to ascertain the actual quantity of kerosene consumed in the process of extraction of N-Paraffin and the manner in which the remnant quantity of kerosene is disposed of by the manufacturer-importer and the customers to whom such remnant quantity is sold and the price realised therefor;
- (d) at the end of each calendar month and by the fifth of the next month, the manufacturer shall furnish a statement to the Assistant Commissioner or Deputy Commissioner of Customs Central Excise having jurisdiction over the factory of the manufacturer-importer indicating the quantity of kerosene actually consumed during the calendar month in the process of extraction of N-Paraffin duly certified by a Chartered Accountant or a Chartered Engineer. The manufacturer-importer shall also furnish the information about the quantity of imported kerosene sold and supplied to the Indian Oil Corporation Limited in the calendar month;

(e) on receipt of the above information and any other information as the Assistant Commissioner or Deputy Commissioner of Central Excise having jurisdiction may require for this purpose, he shall, in exercise of the powers of the Assistant Commissioner of Customs or Deputy Commissioner of Customs as conferred on him to do so, pass an order on the following, namely:-

(i) the quantity of kerosene as determined by him to have been consumed for extraction of N-Paraffin in the calendar month;

(ii) the quantity of kerosene as determined by him to have been supplied and sold to the Indian Oil Corporation Limited in the calendar month;

(iii) having regard to the quantity of kerosene eligible to exemption under serial No. 1 of the said Table, determine the additional amount of customs duty, if any, payable by the manufacturer-importer on the basis of the quantity of kerosene determined to be consumed for the extraction of N-Paraffin and the quantity of kerosene supplied and sold to the Indian Oil Corporation Limited, if any, during the calendar month; while doing so, the Assistant Commissioner of Central Excise or Deputy Commissioner Central Excise shall adjust the duty paid by the manufacturer-importer under clause (a);

Extraction N-Paraffin and quantity of Kerosene supplied and sold to the Indian Oil Corporation Limited.

(iv) having regard to the quantity of kerosene eligible to exemption under serial Numbers 1 and 2 of the said Table, determine the amount of refund of duty, if any, due to the manufacturer-importer on the basis of the quantity of kerosene determined to be consumed for the extraction of N-Paraffin and the quantity of kerosene supplied and sold to Indian Oil Corporation Limited, if any, during the calendar month; while doing so, the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise having jurisdiction shall adjust the duty paid by the manufacturer-importer under clause (a).

3. The manufacturer-importer shall pay the additional amount of customs duty determined in the order passed by the Assistant Commissioner of Central Excise or Deputy Commissioner of Excise having jurisdiction within three days of the receipt of the order, and for any delay the manufacturer-importer shall be liable to pay interest on the amount not paid, at the rate of thirty six per cent. per annum.

4. The Assistant Commissioner of Central Excise or Deputy Commissioner of Excise having jurisdiction shall pass an order granting refund of the excess duty paid with reference to the determination under sub-clause (iv) of clause (e) of paragraph 2.

Exemption from additional duty of Customs to High Speed Diesel Oil.

[Notfn. No. 59/99-Cus. dt. 11.5.1999]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts high speed diesel oil, falling under heading No. 27.10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1976), when imported into India, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the additional duty of excise leviable on high speed diesel oil under section 133 read with Second Schedule of the Finance Act, 1999 (27 of 1999).

**Exemption to Crude Petroleum oils and oils obtained from bituminous minerals:
[Notfn. No. 63/12-Cus. dt.31.12.2012]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.116/2010-Customs, dated the 1st November, 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 875 (E), dated the 1st November, 2010, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts Crude Petroleum oils and oils obtained from bituminous minerals falling under the tariff item 2709 00 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India from Brunei Darussalam, from whole of the duty of customs leviable thereon under the First Schedule to the Customs tariff Act, 1975 (51 of 1975):

Provided that the importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of Brunei Darussalam, in accordance with provisions of the Customs Tariff [Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India] Rules, 2009, published in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 189/2009-Customs (N.T.), dated the 31st December 2009.

2. This notification shall come into force with effect from 1st day of January, 2013.

**Exemption to motor spirit commonly known as petrol of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):
[Notfn. No. 6/15-Cus. dt.1.3.2015]**

In exercise of the powers conferred by section 103 of the Finance (No.2) Act, 1998 (21 of 1998), read with sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts motor spirit commonly known as petrol, falling under heading 2710 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the additional duty of customs leviable thereon under section 103 read with the Second Schedule to the said Finance (No.2) Act, 1998, as is in excess of the amount calculated at the rate of rupees six per litre.

**Exemption to high speed diesel oil of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):
[Notfn. No. 7/15-Cus. dt.1.3.2015]**

In exercise of the powers conferred by section 116 of the Finance Act, 1999 (27 of 1999), read with sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts high speed diesel oil, falling under heading 2710 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the additional duty of customs leviable thereon under section 116 read with the Second Schedule to the said Finance Act, 1999, as is in excess of the amount calculated at the rate of rupees six per litre.

SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES :

1. (A) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of this Schedule.

(B) Subject to paragraph (A) above, goods answering to a description in heading 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

***Inorganic chemicals, organic or inorganic compounds of precious metals,
of rare-earth metals, of radioactive elements or of isotopes***

NOTES :

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) the products mentioned in (a) above dissolved in water;

(c) the products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) the products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(e) the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulfoxylates, stabilised with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex

cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2842), organic products included in headings 2843 to 2846 and 2852 carbides (heading 2849), only the following compounds of carbon are to be classified in this Chapter:

(a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);

(b) halide oxides of carbon (heading 2812);

(c) carbon disulphide (heading 2813);

(d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);

(e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) organo-inorganic compounds other than mentioned in Note 2 above;

(c) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;

(e) artificial graphite (heading 3801); products put up as charges for fire extinguishers or put up in fire-extinguishing grenades, of heading 3813, ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 3824;

(f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious metal alloys of Chapter 71;

(g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).

4. Chemically defined complex acids consisting of a non-metal acid of Sub-Chapter II and a metal acid of Sub-Chapter IV are to be classified in heading 2811.

5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.

6. Heading 2844 applies only to:

(a) technetium (atomic No. 43), promethium (atomic No. 61), Polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 micro μ ci/g);

(e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) radioactive residues whether or not usable.

The term “isotopes”, for the purposes of this Note and of the wording of headings 2844 and 2845, refers to:

(i) individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

(ii) mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 2848 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the forms of discs, wafers or similar forms, they fall in heading 3818.

SUB-HEADING NOTE:

For the purposes of sub-heading 2852 10, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses (a) to (h) of Note 1 to Chapter 29.

SUPPLEMENTARY NOTE :

1. Sub-heading 2804 40 includes, liquefied or solidified gas.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
I.—CHEMICAL ELEMENTS				
2801	FLUORINE, CHLORINE, BROMINE AND IODINE			
2801 10 00	- Chlorine	kg.	5%	-
2801 20 00	- Iodine	kg.	5%	-
2801 30	- <i>Fluorine; bromine :</i>			
2801 30 10	--- Fluorine	kg.	5%	-
2801 30 20	--- Bromine	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
2802	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR			
2802 00	- Sulphur, sublimed or precipitated; colloidal sulphur :			
2802 00 10	--- Sublimed sulphur	kg.	5%	-
2802 00 20	--- Precipitated sulphur	kg.	5%	-
2802 00 30	--- Colloidal sulphur	kg.	5%	-
2803	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)			
2803 00	- Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) :			
2803 00 10	--- Carbon blacks	kg.	5%	-
2803 00 20	--- Acetylene black	kg.	5%	-
2803 00 90	--- Other	kg.	5%	-
2804	HYDROGEN, RARE GASES AND OTHER NON-METALS			
2804 10 00	- Hydrogen	kg.	5%	-
	- Rare gases :			
2804 21 00	-- Argon	kg.	5%	-
2804 29	-- Other :			
2804 29 10	--- Helium	kg.	5%	-
2804 29 90	--- Other	kg.	5%	-
2804 30 00	- Nitrogen	kg.	5%	-
2804 40	- Oxygen :			
2804 40 10	--- Medicinal grade	kg.	5%	-
2804 40 90	--- Other	kg.	5%	-
2804 50	- Boron; tellurium			
2804 50 10	--- Boron	kg.	5%	-
2804 50 20	--- Tellurium	kg.	5%	-
	- Silicon :			
2804 61 00	-- Containing by weight not less than 99.99% of silicon	kg.	5%	-
2804 69 00	-- Other	kg.	5%	-
2804 70	- Phosphorus :			
2804 70 10	--- Phosphorus, black	kg.	5%	-
2804 70 20	--- Phosphorus, red	kg.	5%	-
2804 70 30	--- Phosphorus, white or yellow	kg.	5%	-
2804 80 00	- Arsenic	kg.	5%	-
2804 90 00	- Selenium	kg.	5%	-
2805	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY			

(1)	(2)	(3)	(4)	(5)
	- <i>Alkali or alkaline-earth metals :</i>			
2805 11 00	-- Sodium	kg.	5%	-
2805 12 00	-- Calcium	kg.	5%	-
2805 19 00	-- Other	kg.	5%	-
2805 30 00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg.	5%	-
2805 40 00	- Mercury	kg.	5%	-
II.—INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
2806	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID			
2806 10 00	- Hydrogen chloride (hydrochloric acid)	kg.	10%	-
2806 20 00	- Chlorosulphuric acid	kg.	10%	-
2807	SULPHURIC ACID; OLEUM			
2807 00	<i>Sulphuric acid; oleum :</i>			
2807 00 10	--- Sulphuric acid	kg.	10%	-
2807 00 20	--- Oleum	kg.	10%	-
2808	NITRIC ACID; SULPHONITRIC ACIDS			
2808 00	- <i>Nitric acid; sulphonitric acids :</i>			
2808 00 10	--- Nitric acid	kg.	10%	-
2808 00 20	--- Sulphonitric acids	kg.	10%	-
2809	DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED			
2809 10 00	- Diphosphorus pentaoxide	Kg	10%	-
2809 20	- <i>Phosphoric acid and polyphosphoric acids :</i>			
2809 20 10	--- Phosphoric acid	Kg	10%	-
2809 20 20	--- Polyphosphoric acids	Kg	10%	-
2810	OXIDES OF BORON; BORIC ACIDS			
	- <i>Oxides of boron; boric acids :</i>			
2810 00 10	--- Oxides of boron	kg.	10%	-
2810 00 20	--- Boric acids	kg.	10%	-
2811	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
	- <i>Other inorganic acids :</i>			
2811 11 00	-- Hydrogen fluoride (hydrofluoric acid)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2811 19	-- <i>Other :</i>			
2811 19 10	--- Hydrocyanic acid (hydrogen cyanide, prussic acid) kg.		10%	-
2811 19 20	--- Hypophosphorus acid (phosphinic acid)	kg.	10%	-
2811 19 30	--- Acids of arsenic	kg.	10%	-
2811 19 40	--- Sulphonic acid	kg.	10%	-
2811 19 90	--- Other	kg.	10%	-
	- <i>Other inorganic oxygen compounds of non-metals :</i>			
2811 21	-- <i>Carbon dioxide :</i>			
2811 21 10	--- Dry ice	kg.	10%	-
2811 21 90	--- Other	kg.	10%	-
2811 22 00	-- Silicon dioxide	kg.	10%	-
2811 29	-- <i>Other :</i>			
2811 29 10	--- Arsenic pentaoxide	kg.	10%	-
2811 29 20	--- Arsenic trioxide	kg.	10%	-
2811 29 30	--- Nitrous oxide	kg.	10%	-
2811 29 40	--- Carbon monoxide	kg.	10%	-
2811 29 50	--- Sulphur trioxide (sulphuric anhydride)	kg.	10%	-
2811 29 90	--- Other	kg.	10%	-

III. — HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

2812

HALIDES AND HALIDE OXIDES OF NON-METALS

2812 10	- <i>Chlorides and chloride oxides :</i>			
2812 10 10	--- Phosgene (carbonyl chloride, carbonyl dichloride, carbon oxy-chloride, chloroformyl chloride)	kg.	10%	-
	--- <i>Phosphorus trichloride and Phosphorus pentachloride :</i>			
2812 10 21	---- Phosphorus trichloride	kg.	10%	-
2812 10 22	---- Phosphorous pentachloride	kg.	10%	-
2812 10 30	--- Phosphorus oxychloride	kg.	10%	-
	--- <i>Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride and Thionyl chloride :</i>			
2812 10 41	---- Sulphur oxychloride	kg.	10%	-
2812 10 42	---- Sulphur monochloride	kg.	10%	-
2812 10 43	---- Sulphur dichloride	kg.	10%	-
2812 10 47	---- Thionyl chloride	kg.	10%	-
2812 10 50	--- Silicon tetrachloride	kg.	10%	-
2812 10 60	--- Arsenous trichloride	kg.	10%	-
2812 10 90	--- Other	kg.	10%	-
2812 90 00	- Other	kg.	10%	-

2813

SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS

TRISULPHIDE

2813 10 00	- Carbon disulphide	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2813 90	- <i>Other :</i>			
2813 90 10	--- Arsenic disulphide (artificial)	kg.	10%	-
2813 90 20	--- Commercial phosphorus trisulphide	kg.	10%	-
2813 90 90	--- Other	kg.	10%	-
IV. — INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS				
2814	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION			
2814 10 00	- Anhydrous ammonia	kg.	5%	-
2814 20 00	- Ammonia in aqueous solution	kg.	5%	-
2815	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM			
	- <i>Sodium hydroxide (caustic soda) :</i>			
2815 11	-- <i>Solid :</i>			
2815 11 10	--- Flakes	kg.	10%	-
2815 11 90	--- Other	kg.	10%	-
2815 12 00	-- In aqueous solution (soda lye or liquid soda)	kg.	10%	-
2815 20 00	- Potassium hydroxide (caustic potash)	kg.	10%	-
2815 30 00	- Peroxides of sodium or potassium	kg.	10%	-
2816	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM			
2816 10	- <i>Hydroxide and peroxide of magnesium :</i>			
2816 10 10	--- Hydroxide of magnesium	kg.	10%	-
2816 10 20	--- Peroxide of magnesium	kg.	10%	-
2816 40 00	- Oxides, hydroxides and peroxides, of strontium or barium	kg.	10%	-
2817	ZINC OXIDE; ZINC PEROXIDE			
2817 00	- <i>Zinc oxide; zinc peroxide :</i>			
2817 00 10	--- Zinc oxide	kg.	10%	-
2817 00 20	--- Zinc peroxide	kg.	10%	-
2818	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE			
2818 10 00	- Artificial corundum, whether or not chemically defined	kg.	10%	-
2818 20	- <i>Aluminium oxide, other than artificial corundum :</i>			
2818 20 10	--- Alumina, calcined	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2818 20 90	--- Other	kg.	10%	-
2818 30 00	- Aluminium hydroxide	kg.	10%	-
2819	CHROMIUM OXIDES AND HYDROXIDES			
2819 10 00	- Chromium trioxide	kg.	10%	-
2819 90 00	- Other	kg.	10%	-
2820	MANGANESE OXIDES			
2820 10 00	- Manganese dioxide	kg.	10%	-
2820 90 00	- Other	kg.	10%	-
2821	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3			
2821 10	- <i>Iron oxides and hydroxides :</i>			
2821 10 10	--- Iron oxides	kg.	10%	-
2821 10 20	--- Iron hydroxides	kg.	10%	-
2821 20 00	- Earth colours	kg.	10%	-
2822	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES			
2822 00	- <i>Cobalt oxides and hydroxides; commercial cobalt oxides :</i>			
2822 00 10	--- Cobalt oxides	kg.	10%	-
2822 00 20	--- Cobalt hydroxides	kg.	10%	-
2822 00 30	--- Commercial cobalt oxides	kg.	10%	-
2823	TITANIUM OXIDES			
2823 00	- <i>Titanium oxides :</i>			
2823 00 10	--- Titanium dioxide	kg.	10%	-
2823 00 90	--- Other	kg.	10%	-
2824	LEAD OXIDES; RED LEAD AND ORANGE LEAD			
2824 10	- <i>Lead monoxide (litharge, massicot) :</i>			
2824 10 10	--- Litharge	kg.	10%	-
2824 10 20	--- Massicot	kg.	10%	-
2824 90 00	- Other	kg.	10%	-
2825	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES			
2825 10	- <i>Hydrazine and hydroxylamine and their inorganic salts :</i>			

(1)	(2)	(3)	(4)	(5)
2825 10 10	--- Hydrazine anhydrous	kg.	10%	-
2825 10 20	--- Hydrazine hydrate	kg.	10%	-
2825 10 30	--- Hydrazine sulphate	kg.	10%	-
2825 10 40	--- Hydroxylamine sulphate	kg.	10%	-
2825 10 90	--- Other	kg.	10%	-
2825 20 00	- Lithium oxide and hydroxide	kg.	10%	-
2825 30	- <i>Vanadium oxides and hydroxides :</i>			
2825 30 10	--- Vanadium pentaoxide flakes	kg.	10%	-
2825 30 90	--- Other	kg.	10%	-
2825 40 00	- Nickel oxides and hydroxides	kg.	10%	-
2825 50 00	- Copper oxides and hydroxides	kg.	10%	-
2825 60	- <i>Germanium oxides and zirconium dioxide :</i>			
2825 60 10	--- Germanium oxides	kg.	10%	-
2825 60 20	--- Zirconium dioxide	kg.	10%	-
2825 70	- <i>Molybdenum oxides and hydroxides :</i>			
2825 70 10	--- Molybdenum trioxide	kg.	10%	-
2825 70 20	--- Molybdic acid	kg.	10%	-
2825 70 90	--- Other	kg.	10%	-
2825 80 00	- Antimony oxides	kg.	10%	-
2825 90	- <i>Other :</i>			
2825 90 10	--- Tin oxide	kg.	10%	-
2825 90 20	--- Cadmium oxide	kg.	10%	-
2825 90 40	--- Calcium hydroxide	kg.	10%	-
2825 90 50	--- Ammonium hydroxide	kg.	10%	-
2825 90 90	--- Other	kg.	10%	-

V. — SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS

2826

FLUORIDES; FLUROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS

	- <i>Fluorides :</i>			
2826 12 00	-- Of aluminium	kg.	10%	-
2826 19	-- <i>Other :</i>			
2826 19 10	--- Magnesium fluoride	kg.	10%	-
2826 19 90	--- Other	kg.	10%	-
2826 30 00	- Sodium hexafluoroaluminate (synthetic cryolite)	kg.	10%	-
2826 90 00	- Other	kg.	10%	-

2827

CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES

(1)	(2)	(3)	(4)	(5)
2827 10 00	- Ammonium chloride	kg.	10%	-
2827 20 00	- Calcium chloride	kg.	10%	-
	- <i>Other chlorides :</i>			
2827 31 00	-- Of magnesium	kg.	10%	-
2827 32 00	-- Of aluminium	kg.	10%	-
2827 35 00	-- Of nickel	kg.	10%	-
2827 39	-- <i>Other :</i>			
2827 39 20	--- Mercurous chloride	kg.	10%	-
2827 39 30	--- Strontium chloride	kg.	10%	-
2827 39 40	--- Cuprous chloride	kg.	10%	-
2827 39 90	--- Other	kg.	10%	-
	- <i>Chloride oxides and chloride hydroxides :</i>			
2827 41	-- Of copper :			
2827 41 10	--- Copper oxychloride	kg.	10%	-
2827 41 90	--- Other	kg.	10%	-
2827 49 00	-- Other	kg.	10%	-
	- <i>Bromides and bromide oxides :</i>			
2827 51	-- <i>Bromides of sodium or of potassium :</i>			
2827 51 10	--- Bromides of sodium	kg.	10%	-
2827 51 20	--- Bromides of potassium	kg.	10%	-
2827 59	-- <i>Other :</i>			
2827 59 10	--- Magnesium bromide	kg.	10%	-
2827 59 90	--- Other	kg.	10%	-
2827 60	- <i>Iodides and iodide oxides :</i>			
2827 60 10	--- Potassium iodide	kg.	10%	-
2827 60 20	--- Sodium iodide	kg.	10%	-
2827 60 90	--- Other	kg.	10%	-
2828	HYPOCHLORITES; COMMERCIAL CALCIUM			
	HYPOCHLORITES; CHLORITES; HYPOBROMITES			
2828 10	- <i>Commercial calcium hypochlorite and other calcium hypochlorites :</i>			
2828 10 10	--- Commercial calcium hypochlorite (bleaching paste or powder)	kg.	10%	-
2828 10 90	--- Other	kg.	10%	-
2828 90	- <i>Other :</i>			
	--- <i>Sodium hypochlorites :</i>			
2828 90 11	---- Bleaching paste or powder	kg.	10%	-
2828 90 19	---- Other	kg.	10%	-
2828 90 20	--- Potassium hypochlorites	kg.	10%	-
2828 90 30	--- Sodium chlorite	kg.	10%	-
2828 90 40	--- Aluminium chlorite	kg.	10%	-
2828 90 50	--- Hypobromites	kg.	10%	-
2828 90 60	--- Bleaching paste or powder of other hypochlorites	kg.	10%	-
2828 90 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2829	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES			
	- <i>Chlorates :</i>			
2829 11 00	-- Of sodium	kg.	10%	-
2829 19	-- <i>Other :</i>			
2829 19 10	--- Barium chlorate	kg.	10%	-
2829 19 20	--- Potassium chlorate	kg.	10%	-
2829 19 30	--- Magnesium chlorate	kg.	10%	-
2829 19 90	--- Other	kg.	10%	-
2829 90	- <i>Other :</i>			
2829 90 10	--- Perchlorates	kg.	10%	-
2829 90 20	--- Bromates and perbromates	kg.	10%	-
2829 90 30	--- Iodates and periodates	kg.	10%	-
2830	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED			
2830 10 00	- Sodium sulphides	kg.	10%	-
2830 90	- <i>Other :</i>			
2830 90 10	--- Sulphides	kg.	10%	-
2830 90 20	--- Polysulphides	kg.	10%	-
2831	DITHIONITES AND SULPHOXYLATES			
2831 10	- <i>Of sodium :</i>			
2831 10 10	--- Sodium dithionites (sodium hydrosulphite)	kg.	10%	-
2831 10 20	--- Sodium sulphonylates (including sodium formaldehyde sulphonylate)	kg.	10%	-
2831 90	- <i>Other :</i>			
2831 90 10	--- Dithionites	kg.	10%	-
2831 90 20	--- Sulphonylates	kg.	10%	-
2832	SULPHITES; THIOSULPHATES			
2832 10	- <i>Sodium sulphites :</i>			
2832 10 10	--- Sodium bisulphite	kg.	10%	-
2832 10 20	--- Sodium hydrosulphite	kg.	10%	-
2832 10 90	--- Other	kg.	10%	-
2832 20	- <i>Other sulphites :</i>			
2832 20 10	--- Potassium metabisulphite	kg.	10%	-
2832 20 20	--- Magnesium sulphite	kg.	10%	-
2832 20 90	--- Other	kg.	10%	-
2832 30	- <i>Thiosulphates :</i>			
2832 30 10	--- Sodium thiosulphate (hypo)	kg.	10%	-
2832 30 20	--- Magnesium thiosulphate	kg.	10%	-
2832 30 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2833	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)			
	- <i>Sodium sulphates :</i>			
2833 11 00	-- Disodium sulphate	kg.	10%	-
2833 19	-- <i>Other :</i>			
2833 19 10	--- Sodium hydrogen sulphate (acid sulphate)	kg.	10%	-
2833 19 20	--- Sodium pyrosulphate	kg.	10%	-
2833 19 90	--- Other	kg.	10%	-
	- <i>Other sulphates :</i>			
2833 21 00	-- Of magnesium	kg.	10%	-
2833 22	-- <i>Of aluminium :</i>			
2833 22 10	--- Aluminium sulphate (iron free)	kg.	10%	-
2833 22 90	--- Other	kg.	10%	-
2833 24 00	-- Of nickel	kg.	10%	-
2833 25 00	-- Of copper	kg.	10%	-
2833 27 00	-- Of barium	kg.	10%	-
2833 29	-- <i>Other :</i>			
2833 29 10	--- Ferrous sulphate	kg.	10%	-
2833 29 30	--- Quinidine sulphate	kg.	10%	-
2833 29 40	--- Manganese sulphate	kg.	10%	-
2833 29 50	--- Strontium sulphate	kg.	10%	-
2833 29 90	--- Other	kg.	10%	-
2833 30	- <i>Alums :</i>			
2833 30 10	--- Ammonium alum	kg.	10%	-
2833 30 20	--- Ferric ammonium alum	kg.	10%	-
2833 30 30	--- Potash alum	kg.	10%	-
2833 30 90	--- Other	kg.	10%	-
2833 40 00	- Peroxosulphates (persulphates)	kg.	10%	-
2834	NITRITES; NITRATES			
	- <i>Nitrites :</i>			
2834 10 10	--- Sodium nitrite	kg.	10%	-
2834 10 90	--- Other	kg.	10%	-
	- <i>Nitrates :</i>			
2834 21 00	-- Of potassium	kg.	10%	-
2834 29	-- <i>Other :</i>			
2834 29 10	--- Strontium nitrate	kg.	10%	-
2834 29 20	--- Magnesium nitrate	kg.	10%	-
2834 29 30	--- Barium nitrate	kg.	10%	-
2834 29 90	--- Other	kg.	10%	-
2835	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED			
2835 10	- <i>Phosphinates (hypophosphites) and phosphonates (phosphites) :</i>			

(1)	(2)	(3)	(4)	(5)
2835 10 10	--- Calcium hypophosphite	kg.	10%	-
2835 10 20	--- Magnesium hypophosphite	kg.	10%	-
2835 10 90	--- Other	kg.	10%	-
	- <i>Phosphates :</i>			
2835 22 00	-- Of mono-or disodium	kg.	10%	-
2835 24 00	-- Of potassium	kg.	10%	-
2835 25 00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg.	10%	-
2835 26	-- <i>Other phosphates of calcium :</i>			
2835 26 10	--- Calcium monobasic phosphate	kg.	10%	-
2835 26 20	--- Calcium tribasic phosphate	kg.	10%	-
2835 26 90	--- Other	kg.	10%	-
2835 29	-- <i>Other :</i>			
2835 29 10	--- Magnesium phosphate, monobasic	kg.	10%	-
2835 29 20	--- Magnesium phosphate, dibasic	kg.	10%	-
2835 29 30	--- Magnesium phosphate, tribasic	kg.	10%	-
2835 29 40	--- Sodium hexametaphosphate	kg.	10%	-
2835 29 90	--- Other	kg.	10%	-
	- <i>Polyphosphates :</i>			
2835 31 00	-- Sodium triphosphate (sodium tripoly-phosphate)	kg.	10%	-
2835 39 00	-- Other	kg.	10%	-
2836	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE			
2836 20	- <i>Disodium carbonate :</i>			
2836 20 10	--- Disodium carbonate, dense	kg.	10%	-
2836 20 20	--- Disodium carbonate, light	kg.	10%	-
2836 20 90	--- Other	kg.	10%	-
2836 30 00	-- Sodium hydrogencarbonate (sodium bicarbonate)	kg.	10%	-
2836 40 00	- Potassium carbonates	kg.	10%	-
2836 50 00	- Calcium carbonate	kg.	10%	-
2836 60 00	- Barium carbonate	kg.	10%	-
	- <i>Other :</i>			
2836 91 00	-- Lithium carbonates	kg.	10%	-
2836 92 00	-- Strontium carbonate	kg.	10%	-
2836 99	-- <i>Other :</i>			
2836 99 10	--- Percarbonates	kg.	10%	-
2836 99 20	--- Magnesium carbonate	kg.	10%	-
2836 99 30	--- Aluminium bicarbonate	kg.	10%	-
2836 99 90	--- Other	kg.	10%	-
2837	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES			
	- <i>Cyanides and cyanide oxides :</i>			

(1)	(2)	(3)	(4)	(5)
2837 11 00	-- Of sodium	kg.	10%	-
2837 19	-- <i>Other :</i>			
2837 19 10	--- Potassium cyanide	kg.	10%	-
2837 19 20	--- Double cyanide of potassium and sodium	kg.	10%	-
2837 19 90	--- Other	kg.	10%	-
2837 20	- <i>Complex cyanides :</i>			
2837 20 10	--- Ammonium sulphocyanide	kg.	10%	-
2837 20 20	--- Potassium ferricyanide	kg.	10%	-
2837 20 30	--- Potassium ferrocyanide	kg.	10%	-
2837 20 40	--- Sodium ferrocyanide	kg.	10%	-
2837 20 50	--- Sodium nitroprusside (sodium nitroferricyanide)	kg.	10%	-
2837 20 90	--- Other	kg.	10%	-
2838	OMITTED			
2839	SILICATES; COMMERCIAL ALKALI METAL SILICATES			
	- <i>Of sodium :</i>			
2839 11 00	-- Sodium metasilicates	kg.	10%	-
2839 19 00	-- Other	kg.	10%	-
2839 90	- <i>Other :</i>			
2839 90 10	--- Magnesium trisilicate	kg.	10%	-
2839 90 90	--- Other	kg.	10%	-
2840	BORATES; PEROXOBORATES (PERBORATES)			
	- <i>Disodium tetraborate (refined borax) :</i>			
2840 11 00	-- Anhydrous	kg.	10%	-
2840 19 00	-- Other	kg.	10%	-
2840 20	- <i>Other borates :</i>			
2840 20 10	--- Magnesium borate	kg.	10%	-
2840 20 90	--- Other	kg.	10%	-
2840 30 00	- Peroxoborates (perborates)	kg.	10%	-
2841	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS			
2841 30 00	- Sodium dichromate	kg.	10%	-
2841 50	- <i>Other chromates and dichromates; peroxochromates :</i>			
2841 50 10	--- Sodium chromate	kg.	10%	-
2841 50 90	--- Other	kg.	10%	-
	- <i>Manganites, manganates and permanganates :</i>			
2841 61 00	-- Potassium permanganate	kg.	10%	-
2841 69 00	-- Other	kg.	10%	-
2841 70	- <i>Molybdates :</i>			
2841 70 10	--- Aluminium molybdate	kg.	10%	-
2841 70 20	--- Sodium molybdate	kg.	10%	-
2841 70 90	--- Other	kg.	10%	-
2841 80	- <i>Tungstates (wolframates) :</i>			

(1)	(2)	(3)	(4)	(5)
2841 80 10	--- Sodium tungstate	kg.	10%	-
2841 80 20	--- Magnesium tungstate	kg.	10%	-
2841 80 90	--- Other	kg.	10%	-
2841 90 00	- Other	kg.	10%	-
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, (INCLUDING ALUMINOSILICATES, WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES			
2842 10 00	- Double or complex silicates, including aluminosilicates, whether or not chemically defined	kg.	10%	-
2842 90	- <i>Other</i> :			
2842 90 10	--- Arsenites and arsenates	kg.	10%	-
2842 90 20	--- Bichromates and dichromates	kg.	10%	-
2842 90 90	--- Other	kg.	10%	-
VI. — MISCELLANEOUS				
2843	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS			
2843 10	- <i>Colloidal precious metals</i> :			
2843 10 10	--- Of gold	kg.	10%	-
2843 10 20	--- Of silver	kg.	10%	-
2843 10 90	--- Other	kg.	10%	-
	- <i>Silver compounds</i> :			
2843 21 00	-- Silver nitrate	kg.	10%	-
2843 29 00	-- Other	kg.	10%	-
2843 30 00	- Gold compounds	kg.	10%	-
2843 90	- <i>Other compounds; amalgams</i> :			
	--- <i>Other compounds</i> :			
2843 90 11	---- Sodium aurous thiosulphate	kg.	10%	-
2843 90 12	---- Noble metal solutions of platinum, rhodium and palladium	kg.	10%	-
2843 90 19	---- Other	kg.	10%	-
2843 90 20	--- Amalgams	kg.	10%	-
2844	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS			
2844 10 00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic	kg	10%	-

(1)	(2)	(3)	(4)	(5)
	products and mixtures containing natural uranium or natural uranium compounds			
2844 20 00	- Uranium enriched in U_{235} and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U_{235} , plutonium or compounds of these products	kg.	10%	-
2844 30	- <i>Uranium depleted in U_{235} and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U_{235}, thorium or compounds of these products :</i>			
2844 30 10	--- Uranium depleted in U_{235} and thorium and their alloys, unwrought or wrought and compounds thereof --- <i>Compounds of thorium or of uranium depleted in U_{235} :</i>	kg.	10%	-
2844 30 21	---- Thorium oxide	kg.	10%	-
2844 30 22	---- Thorium hydroxide	kg.	10%	-
2844 30 23	---- Thorium nitrate	kg.	10%	-
2844 30 29	---- Other	kg.	10%	-
2844 30 30	--- Waste and scrap of uranium depleted in U_{235} or of thorium	kg.	10%	-
2844 30 90	--- Other	kg.	10%	-
2844 40 00	- Radioactive elements and isotopes and compounds other than those of sub-headings 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg.	10%	-
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg.	10%	-
2845	ISOTOPES OTHER THAN THOSE OF HEADING 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED			
2845 10 00	- Heavy water (deuterium oxide)	kg.	10%	-
2845 90	- <i>Other :</i>			
2845 90 10	--- Nuclear fuels not elsewhere included or specified	kg.	10%	-
2845 90 90	--- Other	kg.	10%	-
2846	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES			

(1)	(2)	(3)	(4)	(5)
	OF THESE METALS			
2846 10	- <i>Cerium compounds :</i>			
2846 10 10	--- Cerium oxides	kg.	10%	-
2846 10 90	--- Other	kg.	10%	-
2846 90	- <i>Other :</i>			
2846 90 10	--- Rare-earth oxides not elsewhere included or specified	kg.	10%	-
2846 90 20	--- Rare-earth fluorides not elsewhere included or specified	kg.	10%	-
2846 90 30	--- Rare-earth chlorides not elsewhere included or specified	kg.	10%	-
2846 90 90	--- Other	kg.	10%	-
2847 00 00	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	kg.	10%	-
2848	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS			
2848 00	- <i>Phosphides, whether or not chemically defined, excluding ferrophosphorus :</i>			
2848 00 10	--- Of copper (phosphor copper), containing more than 15% by weight of phosphorus	kg.	10%	-
2848 00 20	--- Of zinc	kg.	10%	-
2848 00 90	--- Other	kg.	10%	-
2849	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED			
2849 10 00	- Of calcium	kg.	10%	-
2849 20	- <i>Of silicon :</i>			
2849 20 10	--- Carborundum	kg.	10%	-
2849 20 90	--- Other	kg.	10%	-
2849 90	- <i>Other :</i>			
2849 90 10	--- Boron carbide	kg.	10%	-
2849 90 20	--- Tungsten carbide	kg.	10%	-
2849 90 90	--- Other	kg.	10%	-
2850	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 2849			
2850 00	- <i>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849 :</i>			
2850 00 10	--- Hydrides	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2850 00 20	--- Nitrides	kg.	10%	-
2850 00 30	--- Azides	kg.	10%	-
	--- <i>Silicides</i> :			
2850 00 41	---- Of calcium	kg.	10%	-
2850 00 49	---- Other	kg.	10%	-
2850 00 50	--- Borides	kg.	10%	-
2851	Omitted			
2852	INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS			
2852 10 00	- Chemically defined	kg.	10%	-
2852 90 00	- Other	kg.	10%	-
2853	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS			
2853 00	- <i>Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals :</i>			
2853 00 10	--- Distilled or conductivity water and water of similar purity	kg.	10%	-
2853 00 20	--- Liquid air, whether or not any fraction of rare gases has been removed	kg.	10%	-
2853 00 30	--- Compressed air	kg.	10%	-
2853 00 40	--- Amalgams, other than of precious metals	kg.	10%	-
	--- <i>Other</i> :			
2853 00 91	---- Cyanogen chloride [(CN) Cl]	kg.	10%	-
2853 00 99	---- Other	kg.	10%	-

[Notifn. No.37/09-Cus., dated 20.4.2009]

Whereas, in the matter of import of Soda Ash falling under sub-heading 2836 20 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) from the People's Republic of China, the Director General (Safeguard), in preliminary findings published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 30th January, 2009, vide number G.S.R. 62 (E), dated the 30th January, 2009, had come to the conclusion that increased imports of Soda Ash into India from the

People's Republic of China had caused and threatened to cause market disruption to domestic industry of Soda Ash and it necessitates the imposition of provisional safeguard duty on imports of Soda Ash into India from People's Republic of China ;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 8C of the said Act, read with rules 10 and 14 of the Customs Tariff (Transitional Product Specific Safeguard Duty) Rules, 2002, the Central Government after considering the said findings of the Director General (Safeguard), hereby imposes a safeguard duty, at the rate of 20 per cent. *ad valorem* on import of Soda Ash, falling under sub-heading 2836 20 of the First Schedule to the said Act, when imported into India from the People's Republic of China .

2. The safeguard duty imposed under this notification shall be effective upto and inclusive of the 5th November, 2009 unless revoked, superseded or amended earlier.

[Notfn. No. 122/ 2009-Cus., dt. 5.11.2009.]

Whereas, in the matter of import of Soda Ash (hereinafter also referred as the subject goods), falling under tariff item 2836 20, of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), from People's Republic of China, the Director General (Safeguards), in its preliminary findings vide number G.S.R. 62 (E), dated the 30th January, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 30th January, 2009, had come to the conclusion that increased imports of Soda Ash into India from the People's Republic of China had caused and threatened to cause market disruption to domestic industry of Soda Ash and that this had necessitated the imposition of provisional safeguard duty on imports of Soda Ash into India from People's Republic of China ;

And whereas, on the basis of the aforesaid findings of the Director General (Safeguards), the Central Government had imposed provisional Safeguard duty on imports of the subject goods *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 37/ 2009-CUSTOMS, dated the 20th April, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 20th April, 2009, *vide* number G.S.R.264 (E), dated the 20th April, 2009;

And whereas, the Director General (Safeguards) in its final findings *vide* number G.S.R.725(E), dated the 6th October, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 6th October, 2009 had come to the conclusion that increased imports of Soda Ash into India from the People's Republic of China had caused and threatened to cause market disruption to the domestic industry of Soda Ash and it necessitated the imposition of definitive safeguard duty on imports of Soda Ash into India from People's Republic of China;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 8C of the said Act, read with rules 12 and 14 of the Customs Tariff (Transitional Product Specific Safeguard Duty) Rules, 2002, the Central Government after considering the said findings of the Director General (Safeguards), hereby imposes a safeguard duty at the rate of 20% *ad valorem* on Soda Ash, falling under tariff item 2836 20 of the First Schedule to the said Act, when imported into India from the People's Republic of China.

2. The Safeguard duty imposed under this notification shall be levied with effect for one year from the date of imposition of the provisional Safeguard duty, and shall remain in force upto and inclusive of the 19th April, 2010.

[Notfn. No. 131/ 2009-Cus., dt. 4.12.2009.]

Whereas, in the matter of import of Caustic Soda lye, falling under tariff item 2815 12 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), the Director General (Safeguard), in preliminary findings vide number G.S.R.754(E), dated the 15th October, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 15th October, 2009, had come to the conclusion that increased imports of Caustic Soda lye into India had caused and threatened to cause further serious injury to the domestic producers of Caustic Soda lye and it necessitates the imposition of provisional safeguard duty on imports of Caustic Soda lye into India;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 8B of the said Act, read with rules 10 and 14 of the Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997, the Central Government after considering the said findings of the Director General (Safeguard), hereby imposes on Caustic Soda lye, falling under tariff item 2815 12 00 of the First Schedule to the said Act, when imported into India, a safeguard duty at the rate of 15 per cent. ad valorem.

2. Nothing contained in this notification shall apply to imports of Caustic Soda lye from countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the said Act, other than the People's Republic of China, Indonesia, Qatar, Saudi Arabia and Thailand.

3. The safeguard duty imposed under this notification shall be effective upto and inclusive of the 3rd March, 2010 (unless revoked, superseded or amended earlier).

[Notfn. No. 72/ 2010-Cus., dt. 28.6.2010.]

Whereas, in the matter of import of Soda Ash (hereinafter also referred to as the subject goods), falling under tariff item 2836 20, of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), from People's Republic of China, the Director General (Safeguards), in its preliminary findings vide number G.S.R. 62 (E), dated the 30th January, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 30th January, 2009, had come to the conclusion that increased imports of Soda Ash into India from the People's Republic of China had caused and threatened to cause market disruption to domestic industry of Soda Ash and that this had necessitated the imposition of provisional safeguard duty on imports of Soda Ash into India from People's Republic of China ;

And whereas, on the basis of the aforesaid findings of the Director General (Safeguards), the Central Government had imposed provisional Safeguard duty on imports of the subject goods vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 37/ 2009-CUSTOMS, dated the 20th April, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 20th April, 2009, vide number G.S.R.264 (E), dated the 20th April, 2009;

And whereas, the Director General (Safeguards) in its final findings vide number G.S.R.725(E), dated the 6th October, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 6th October, 2009 had come to the conclusion that increased imports of Soda Ash into India from the People's Republic of China had threatened to cause market disruption to the domestic industry of Soda Ash and it necessitated the imposition of definitive safeguard duty on imports of Soda Ash into India from People's Republic of China;

And whereas, on the basis of the aforesaid findings of the Director General (Safeguards), the Central Government had imposed Safeguard duty on imports of the subject goods vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 122/2009-Customs, dated the 5th November, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 5th November, 2009, vide number G.S.R.797 (E), dated the 5th November, 2009;

And whereas, the Director General (Safeguards) in its final findings in review proceedings vide number G.S.R.318(E), dated the 13th April, 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 13th April, 2010 (hereinafter referred to as the said findings) had come to the conclusion that threat of market disruption to the domestic industry of Soda Ash continued to exist and it necessitated the continuation of safeguard duty on imports of Soda Ash into India from People's Republic of China;

Now, therefore, in exercise of the powers conferred by sub-section (1), of section 8C of the said Act, and in accordance with the rules 12, 14 and 17 of the Customs Tariff (Transitional Product Specific Safeguard Duty) Rules, 2002, the Central Government after considering the said findings of the Director General (Safeguards), hereby imposes a safeguard duty at the rate of 16% ad valorem on Soda Ash, falling under tariff item 2836 20 of the First Schedule to the said Act, when imported into India from the People's Republic of China.

2. The Safeguard duty imposed under this notification shall be levied with effect from the date of publication of this notification in Gazette of India, and shall remain in force upto and inclusive of the 19th April, 2011.

THE SEVENTH SCHEDULE

[See Section 58 (1)]

Description of item and imposition of safeguard duty thereon	Period of effect
(1)	(2)
On the basis of the final findings of the Director General (Safeguards), the safeguard duty on Caustic Soda Iye, falling under tariff item 2951 12 00 of the First Schedule to the Customs Tariff Act, 1975 (57 of 1975), when imported into India, at the rate of fifteen per cent. ad valorem.	4th December, 2009 to 3rd March, 2010 (both days inclusive)

Nothing contained in sub-section (1), of Section 8B of Customs Tariff Act, 1975 shall apply to imports of Caustic Soda Iye from Countries notified as developing countries under clause (a), of sub-section (6) of section 8B of the said Act, other than the People's Republic of China, Indonesia, Qatar, Saudi Arabia and Thailand.

Safeguard duty on Carbon Black.**Notifin. No.4/2012-Cus. (SG), dt. 5.10.2012.**

Whereas, in the matter of import of Carbon Black (for rubber application) (hereinafter referred to as the subject goods), falling under tariff item 2803 00 10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), from People's Republic of China, the Director General (Safeguard), in the final findings, *vide* number G.S.R. 602 (E), dated the 31st July, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31st July, 2012, had come to the conclusion that increased imports of Carbon Black (for rubber application) into India from the People's Republic of China had caused and threatened to cause market disruption to the domestic producers of Carbon Black and it had necessitated the imposition of definitive safeguard duty on imports of Carbon Black (for rubber application) into India;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 8C of the said Act, and in accordance with the rules 12, 14 and 17 of the Customs Tariff (Transitional Product Specific Safeguard Duty) Rules, 2002, the Central Government after considering the said findings of the Director General (Safeguards), hereby imposes a safeguard duty on Carbon Black (for rubber application), falling under tariff item 2803 00 10 of the First Schedule to the said Act, when imported into India from the People's Republic of China at the rate of-

- (a) Thirty per cent ad valorem minus anti-dumping duty payable, if any, when imported during the period from 5th October, 2012 to 4th October, 2013(both days inclusive); and
- (b) Twenty five per cent ad valorem, minus anti-dumping duty payable, if any, when imported during the period from 5th October, 2013 to 31st December, 2013(both days inclusive).

CHAPTER 29
Organic chemicals

NOTES :

1. Except where the context otherwise requires, the headings of this Chapter apply only to :

- (a) separate chemically defined organic compounds, whether or not containing impurities;
- (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;
- (d) the products mentioned in (a), (b) or (c) above dissolved in water;
- (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) the following products, diluted to standard strengths, for the production of azo dye: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover :

- (a) goods of heading 1504 or crude glycerol of heading 1520;
- (b) ethyl alcohol (heading 2207 or 2208);
- (c) methane or propane (heading 2711);
- (d) the compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 3002;
- (f) urea (heading 3102 or 3105);
- (g) colouring matter of vegetable or animal origin (heading 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);
- (h) enzymes (heading 3507);
- (i) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 3606);

(*k*) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packing for retail sale, of heading 3824; or

(*l*) optical elements, for example, of ethylenediamine tartrate (heading 9001).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 2929.

For the purposes of headings 2911, 2912, 2914, 2918 and 2922, "oxygen-functions" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in heading 2905 to 2920.

5. (*A*) The esters of acid-function organic compounds of Sub-Chapters I to VII with organic compounds of these Sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these Sub-Chapters.

(*B*) Esters of ethyl alcohol with acid-function organic compounds of Sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(*C*) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :

(*1*) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of Sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound; and

(2) salts formed between organic compounds of Sub-Chapters I to X or heading 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol- function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(3) co-ordination compounds, other than products classifiable in Sub-Chapter XI or heading 2941, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(*D*) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).

(*E*) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, or lead) directly linked to carbon atoms.

Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purpose of heading 2937 :

(a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

SUB-HEADING NOTE :

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named “other” in the series of sub-headings concerned.

2. Note 3 to this Chapter shall not be applicable to the sub-heading of this Chapter.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
I. — HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
2901	ACYCLIC HYDROCARBONS			
2901 10 00	-- saturated	Kg.	10%	-
	- <i>Unsaturated</i> :			
2901 21 00	-- Ethylene	kg.	10%	-
2901 22 00	-- Propene (propylene)	kg.	10%	-
2901 23 00	-- Butene (butylene) and isomers thereof	kg.	10%	-
2901 24 00	-- Buta-1,3-diene and isoprene	kg.	10%	-
2901 29	-- <i>Other</i> :			
2901 29 10	--- Acetylene, whether or not in dissolved condition	kg.	10%	-
2901 29 20	--- Heptene (Heptylene)	kg.	10%	-
2901 29 90	--- Other	kg.	10%	-
2902	CYCLIC HYDROCARBONS			
	- <i>Cyclanes, cyclenes and cycloterpenes</i> :			
2902 11 00	-- Cyclohexane	kg.	10%	-
2902 19 00	-- Other	kg.	10%	-
2902 20 00	- Benzene	kg.	10%	-
2902 30 00	- Toluene	kg.	10%	-
	- <i>Xylenes</i> :			

(1)	(2)	(3)	(4)	(5)
2902 41 00	-- o-Xylene	kg.	10%	-
2902 42 00	-- m-Xylene	kg.	10%	-
2902 43 00	-- p-Xylene	kg.	10%	-
2902 44 00	-- Mixed xylene isomers	kg.	10%	-
2902 50 00	- Styrene	kg.	10%	-
2902 60 00	- Ethylbenzene	kg.	10%	-
2902 70 00	- Cumene	kg.	10%	-
2902 90	- <i>Other</i> :			
2902 90 10	--- Dipentene	kg.	10%	-
2902 90 20	--- Diphenyl methane	kg.	10%	-
2902 90 30	--- Dodecyclic benzenes (excluding mixed alkylarenes)	kg.	10%	-
2902 90 40	--- Napthalene, pure	kg.	10%	-
2902 90 50	--- Isobutyl benzene	kg.	10%	-
2902 90 90	--- Other	kg.	10%	-
2903	HALOGENATED DERIVATIVES OF HYDROCARBONS			
	- <i>Saturated chlorinated derivatives of acyclic hydrocarbons :</i>			
2903 11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :			
2903 11 10	--- Chloromethane (methyl chloride)	kg.	10%	-
2903 11 20	--- Chloroethane (ethyl chloride)	kg.	10%	-
2903 12 00	-- Dichloromethane (methylene chloride)	kg.	10%	-
2903 13 00	-- Chloroform (trichloro methane)	kg.	10%	-
2903 14 00	-- Carbon tetrachloride	kg.	10%	-
2903 15 00	-- Ethylene dichloride (ISO) (1, 2-dichloroethane)	kg.	10%	-
2903 19	-- <i>Other</i> :			
2903 19 10	--- Tetrachloroethane	kg.	10%	-
2903 19 20	--- Trichloroethane	kg.	10%	-
2903 19 90	--- Other	kg.	10%	-
	- <i>Unsaturated chlorinated derivatives of acyclic hydrocarbons :</i>			
2903 21 00	-- Vinyl chloride (chloroethylene)	kg.	10%	-
2903 22 00	-- Trichloroethylene	kg.	10%	-
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	kg.	10%	-
2903 29 00	-- Other	kg.	10%	-
	- <i>Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :</i>			
2903 31 00	-- Ethylene dibromide (ISO) (1, 2-dibromoethane)	kg.	10%	-
2903 39	-- Other:	kg.	10%	-
	--- Fluorinated derivatives:			
2903 39 11	---- 1-Propene, 1, 1,3,3,3,-Pentafluoro -2- (trifluoromethyl) (PFIB)	kg.	10%	-
2903 39 19	---- Other	kg.	10%	-
2903 39 20	--- Brominated derivative	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2903 39 30	--- Iodinated derivatives	kg.	10%	-
2903 39 90	--- Other	kg.	10%	-
	- <i>Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :</i>			
2903 71 00	-- Chlorodifluoromethane	kg.	10%	-
2903 72 00	-- Dichlorotrifluoroethanes	kg.	10%	-
2903 73 00	-- Dichlorofluoroethanes	kg.	10%	-
2903 74 00	-- Chlorodifluoroethanes	kg.	10%	-
2903 75 00	-- Dichloropentafluoropropanes	kg.	10%	-
2903 76	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:			
2903 76 10	--- Bromochlorodifluoromethane	kg.	10%	-
2903 76 20	--- Bromotrifluoromethane	kg.	10%	-
2903 76 30	--- Dibromotetrafluoroethanes	kg.	10%	-
2903 77	-- Other, perhalogenated only with fluorine and chlorine			
	--- Chlorofluoromethanes:			
2903 77 11	---- Chlorotrifluoromethane	kg.	10%	-
2903 77 12	---- Dichlorodifluoromethane	kg.	10%	-
2903 77 13	---- Trichlorofluoromethane	kg.	10%	-
	--- Chlorofluoroethanes:			
2903 77 21	---- Chloropentafluoroethane	kg.	10%	-
2903 77 22	---- 1,2- Dichlorotetrafluoroethane	kg.	10%	-
2903 77 23	---- Trichlorotrifluoroethane	kg.	10%	-
2903 77 24	---- Tetrachlorodifluoroethane	kg.	10%	-
2903 77 25	---- Pentachlorofluoroethane	kg.	10%	-
	--- Chlorofluoropropanes:			
2903 77 31	---- Chloroheptafluoropropane	kg.	10%	-
2903 77 32	---- Dichlorohexafluoropropane	kg.	10%	-
2903 77 33	---- Trichloropentafluoropropane	kg.	10%	-
2903 77 34	---- Tetrachlorotetrafluoropropane	kg.	10%	-
2903 77 35	---- Pentachlorotrifluoropropane	kg.	10%	-
2903 77 36	---- Hexachlorodifluoropropane	kg.	10%	-
2903 77 37	---- Heptachlorofluoropropane	kg.	10%	-
2903 77 90	--- Other derivatives, perhalogenated	kg.	10%	-
	only with fluorine and chlorine			
2903 78 00	-- Other perhalogenated derivatives	kg.	10%	-
2903 79 00	-- Other	kg.	10%	-
	- <i>Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :</i>			
2903 81 00	-- 1,2,3,4,5,6-Hexachlorocyclohexane [HCH (ISO)],	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	including lindane (ISO, INN)			
2903 82 00	-- Aldrin (ISO), chlordane (ISO)	kg.	10%	-
2903 89 00-	- Other	kg.	10%	-
	- Halogenated derivatives of aromatic hydrocarbons:			
2903 91	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:			
2903 91 10	--- Chlorobenzene (monochloro)	kg.	10%	-
2903 91 20	--- o - dichlorobenzene (Orthodichlorobenzene)	kg.	10%	-
2903 91 30	--- p - dichlorobenzene (Paradichlorobenzene)	kg.	10%	-
2903 92	-- Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane]:			
2903 92 10	--- Hexachlorobenzene (ISO)	Kg.	10%	-
	--- DDT (ISO) [(clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane]:			
2903 92 21	---- DDT Technical 75 Wdp	Kg.	10%	-
2903 92 29	---- Other	Kg.	10%	-
2903 99	-- Other:			
2903 99 10	--- Chlorofluorobenzene	Kg.	10%	-
2903 99 20	--- Benzalchloride (Benzyl dichloride)	Kg.	10%	-
2903 99 30	--- Benzotrichloride	Kg.	10%	-
2903 99 40	--- Benzylchloride	Kg.	10%	-
2903 99 50	--- Parachlorotoluene (4-chloromethyl benzene)	Kg.	10%	-
2903 99 60	--- Naphthalene, chlorinated	Kg.	10%	-
2903 99 70	--- Chlorofluoro aniline	Kg.	10%	-
2903 99 90	--- Other	Kg.	10%-	-

2904**SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED**

2904 10	- <i>Derivatives containing only sulpho groups, their salts and ethyl esters :</i>			
2904 10 10	--- Benzene sulphonic acid	kg.	10%	-
2904 10 20	--- 1,5 Naphthelene disulphonic acid (Armstrong's acid)	kg.	10%	-
2904 10 30	--- Naphthelene sulphonic acid	kg.	10%	-
2904 10 40	--- Vinyl sulphone	kg.	10%	-
2904 10 90	--- Other	kg.	10%	-
2904 20	- <i>Derivatives containing only nitro or only nitroso groups :</i>			
2904 20 10	--- Nitrobenzene	kg.	10%	-
2904 20 20	--- Meta dinitrobenzene	kg.	10%	-
2904 20 30	--- Meta nitrotoluene	kg.	10%	-
2904 20 40	--- Ortho nitrotoluene	kg.	10%	-
2904 20 50	--- Para nitrotoluene	kg.	10%	-
2904 20 60	--- Dinitrotoluene	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2904 20 90	--- Other	kg.	10%	-
2904 90	- <i>Other :</i>			
2904 90 10	--- 2,5 dichloro nitrobenzene	kg.	10%	-
2904 90 20	--- Dinitrochlorobenzene	kg.	10%	-
2904 90 30	--- Meta nitrochlorobenzene	kg.	10%	-
2904 90 40	--- Ortho nitrochlorobenzene	kg.	10%	-
2904 90 50	--- Para nitrochlorobenzene	kg.	10%	-
2904 90 60	--- 2-nitrochlorotoluene	kg.	10%	-
2904 90 70	--- Sodium meta nitrobenzene sulphonate	kg.	10%	-
2904 90 80	--- Chloropicrin (Trichloronitro-Methane)	kg.	10%	-
2904 90 90	--- Other	kg.	10%	-

II. — ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2905

ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

	- <i>Saturated monohydric alcohols :</i>			
2905 11 00	-- Methanol (methyl alcohol)	kg.	10%	-
2905 12	-- <i>Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) :</i>			
2905 12 10	--- Propyl alcohol	kg.	10%	-
2905 12 20	--- Isopropyl alcohol	kg.	10%	-
2905 13 00	-- Butan-1-ol (n-butyl alcohol)	kg.	10%	-
2905 14	-- <i>Other butanols :</i>			
2905 14 10	--- Ethambutol, ethambutol Hcl	kg.	10%	-
2905 14 20	--- Salbutamol sulphate	kg.	10%	-
2905 14 30	--- Amino butanol	kg.	10%	-
2905 14 90	--- Other	kg.	10%	-
2905 16	-- <i>Octanol (octyl alcohol) and isomers thereof :</i>			
2905 16 10	--- Dimethyl octanol	kg.	10%	-
2905 16 20	--- 2-ethyl hexanol	kg.	10%	-
2905 16 90	--- Other	kg.	10%	-
2905 17 00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg.	10%	-
2905 19	--- <i>Other:</i>			
2905 19 10	--- 2-Butanol, 3, 3-dimethyl-	kg.	10%	-
2905 19 90	--- Other	kg.	10%	-
	- <i>Unsaturated monohydric alcohols :</i>			
2905 22	-- <i>Acyclic terpene alcohols :</i>			
2905 22 10	--- Citranellol	kg.	10%	-
2905 22 20	--- Geraniol	kg.	10%	-
2905 22 30	--- Linalool	kg.	10%	-
2905 22 40	--- Rhodinol	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2905 22 90	--- Other	kg.	10%	-
2905 29 00	-- Other	kg.	10%	-
	- <i>Diols</i> :			
2905 31 00	-- Ethylene glycol (ethanediol)	kg.	10%	-
2905 32 00	-- Propylene glycol (propane-1,2-diol)	kg.	10%	-
2905 39	-- <i>Other</i> :			
2905 39 10	--- 1,4/1,3/2,3-butylene glycol	kg.	10%	-
2905 39 90	--- Other	kg.	10%	-
	- <i>Other polyhydric alcohols</i> :			
2905 41 00	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	kg.	10%	-
2905 42	-- <i>Pentaerythritol</i> :			
2905 42 10	--- Dipentaerythritol	kg.	10%	-
2905 42 90	--- Other	kg.	10%	-
2905 43 00	-- Mannitol	kg.	30%	-
2905 44 00	-- D-glucitol (Sorbitol)	kg.	30%	-
2905 45 00	-- Glycerol	kg.	10%	-
2905 49 00	-- Other	kg.	10%	-
	- <i>Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols</i> :			
2905 51 00	-- Ethchlorvynol (INN)	kg.	10%	-
2905 59 00	-- Other	kg.	10%	-
2906	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	- <i>Cyclanic, cyclenic or cycloterpenic</i> :			
2906 11 00	-- Menthol	kg.	10%	-
2906 12 00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg.	10%	-
2906 13	-- <i>Sterols and inositols</i> :			
2906 13 10	--- Cholesterol	kg.	10%	-
2906 13 90	--- Other	kg.	10%	-
2906 19	-- <i>Other</i> :			
2906 19 10	--- Borneol	kg.	10%	-
2906 19 90	--- Other	kg.	10%	-
	- <i>Aromatic</i> :			
2906 21 00	-- Benzyl alcohol	kg.	10%	-
2906 29	-- <i>Other</i> :			
2906 29 10	--- Cinnamic alcohol	kg.	10%	-
2906 29 20	--- Phenylethyl alcohol	kg.	10%	-
2906 29 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
III. — PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
2907	PHENOLS; PHENOL-ALCOHOLS			
	- <i>Monophenols :</i>			
2907 11	-- <i>Phenol (hydroxybenzene) and its salts :</i>			
2907 11 10	--- Phenol, as pure carboic acid	kg.	10%	-
2907 11 90	--- Other	kg.	10%	-
2907 12	-- <i>Cresols and their salts :</i>			
2907 12 10	--- Para cresols (<i>p</i> -cresols)	kg.	10%	-
2907 12 20	--- Cresylic acid	kg.	10%	-
2907 12 90	--- Other	kg.	10%	-
2907 13 00	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg.	10%	-
2907 15	-- <i>Naphthols and their salts :</i>			
2907 15 10	--- Alpha naphthols	kg.	10%	-
2907 15 20	--- Beta naphthols	kg.	10%	-
2907 15 90	--- Other	kg.	10%	-
2907 19	-- <i>Other :</i>			
2907 19 10	--- <i>o</i> -Phenyl phenols	kg.	10%	-
2907 19 20	--- <i>p</i> -Phenyl phenols	kg.	10%	-
2907 19 30	--- Thymol	kg.	10%	-
2907 19 40	--- Para tertiary butyl phenol	kg.	10%	-
2907 19 50	--- Alkyl phenols	kg.	10%	-
2907 19 90	--- Other	kg.	10%	-
	- <i>Polyphenols ; phenol-alcohols :</i>			
2907 21 00	-- Resorcinol and its salts	kg.	10%	-
2907 22 00	-- Hydroquinone (quinol) and its salts	kg.	10%	-
2907 23 00	-- 4,4 -isopropylidenediphenol (bis-phenol A, diphenylolpropane) and its salts	kg.	10%	-
2907 29	-- <i>Other :</i>			
2907 29 10	--- 1,5- Dihydroxy naphthalene	kg.	10%	-
2907 29 90	--- Other	kg.	10%	-
2908	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS			
	- <i>Derivatives containing only halogen substituents and their salts:</i>			
2908 11 00	-- Pentachlorophenol (ISO)	kg	10%	-
2908 19 00	-- Other	kg.	10%	-
	- <i>Other:</i>			
2908 91 00	-- Dinoseb (ISO) and its salts	kg.	10%	-
2908 92 00	-- 4,6-Dinitro- <i>o</i> -cresol [DNOC (ISO)] and its salts	Kg.	10%	-
2908 99	-- Other:			

(1)	(2)	(3)	(4)	(5)
2908 99 10	--- Para nitrophenol	kg.	10%	-
2908 99 20	--- Musk xylol	kg.	10%	-
2908 99 90	--- Other	kg.	10%	-
IV. — ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
2909	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	- <i>Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>			
2909 11 00	-- Diethyl ether	kg.	10%	-
2909 19 00	-- Other	kg.	10%	-
2909 20 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	10%	-
2909 30	- <i>Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>			
	--- <i>Anisole and their derivatives :</i>			
2909 30 11	---- 4-chloro-2-nitro anisole	kg.	10%	-
2909 30 12	---- Ortho nitro anisole	kg.	10%	-
2909 30 19	---- Other	kg.	10%	-
2909 30 20	--- Diphenyl oxide	kg.	10%	-
2909 30 30	--- Musk ambrette	kg.	10%	-
2909 30 90	--- Other	kg.	10%	-
	- <i>Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>			
2909 41 00	-- 2,2-Oxydiethanol (diethylene glycol, digol)	kg.	10%	-
2909 43 00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg.	10%	-
2909 44 00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg.	10%	-
2909 49 00	-- Other	kg.	10%	-
2909 50	- <i>Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>			

(1)	(2)	(3)	(4)	(5)
2909 50 10	--- Guaiacol	kg.	10%	-
2909 50 20	--- Isoeugenol	kg.	10%	-
2909 50 30	--- Potassium guaiacol sulphonate	kg.	10%	-
2909 50 90	--- Other	kg.	10%	-
2909 60 00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	10%	-
2910	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EXPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2910 10 00	- Oxirane (ethylene oxide)	kg.	10%	-
2910 20 00	- Methyloxirane (propylene oxide)	kg.	10%	-
2910 30 00	- 1-chloro-2,3-epoxypropane (epichlorohydrin)	kg.	10%	-
2910 40 00	- Dieldrin (ISO, INN)	kg.	10%	-
2910 90 00	- Other	kg.	10%	-
2911	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2911 00	- <i>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>			
2911 00 10	--- Acetals and hemiacetals, whether or not with other oxygen function	kg.	10%	-
2911 00 90	--- Other	kg.	10%	-

V. — ALDEHYDE-FUNCTION COMPOUNDS

2912	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE			
	- <i>Acyclic aldehydes without other oxygen function :</i>			
2912 11 00	-- Methanal (formaldehyde)	kg.	10%	-
2912 12 00	-- Ethanal (acetaldehyde)	kg.	10%	-
2912 19	-- <i>Other :</i>			
2912 19 10	--- Crotonaldehyde	kg.	10%	-
2912 19 20	--- Heptaldehyde (heptanal)	kg.	10%	-
2912 19 30	--- Glyoxal	kg.	10%	-
2912 19 90	--- Other	kg.	10%	-
	- <i>Cyclic aldehydes without other oxygen function :</i>			
2912 21 00	-- Benzaldehyde	kg.	10%	-
2912 29	-- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
2912 29 10	--- Cinnamic aldehyde	kg.	10%	-
2912 29 20	--- Phenyl acetaldehyde	kg.	10%	-
2912 29 90	--- Other	kg.	10%	-
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :			
2912 41 00	-- Vanillin (4-hydroxy-3-methoxy benzaldehyde)	kg.	10%	-
2912 42 00	-- Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	kg.	10%	-
2912 49	-- <i>Other</i> :			
2912 49 10	--- Anisic aldehyde (Anisaldehyde)	kg.	10%	-
2912 49 20	--- Heliotropin (piperonyl aldehyde)	kg.	10%	-
2912 49 30	--- Thiacetazone	kg.	10%	-
2912 49 40	--- 3,4,5-trimethoxy-benzaldehyde	kg.	10%	-
	--- Other:			
2912 49 91	---- Aldehyde-alcohols	Kg.	10%	-
2912 49 99	---- Other	Kg.	10%	-
2912 50 00	- Cyclic polymers of aldehydes	kg.	10%	-
2912 60 00	- Paraformaldehyde	kg.	10%	-
2913	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 2912			
2913 00	- <i>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912 :</i>			
2913 00 10	--- Ortho-chloro-benzaldehyde	kg.	10%	-
2913 00 90	--- Other	kg.	10%	-
VI. — KETONE-FUNCTION COMPOUNDS AND QUINONE - FUNCTION COMPOUNDS				
2914	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	- <i>Acyclic ketones without other oxygen function :</i>			
2914 11 00	-- Acetone	kg.	10%	-
2914 12 00	-- Butanone (methyl ethyl ketone)	kg.	10%	-
2914 13 00	-- 4-methylpentan-2-one (methyl isobutyl ketone)	kg.	10%	-
2914 19	-- <i>Other</i> :			
2914 19 10	--- Isophoron	kg.	10%	-
2914 19 90	--- Other	kg.	10%	-
	- <i>Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :</i>			
2914 22 00	-- Cyclohexanone and methyl-cyclohexanones	kg.	10%	-
2914 23	-- <i>Ionones and methylionones :</i>			
2914 23 10	--- Beta-ionone	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2914 23 20	--- Pseudo ionone	kg.	10%	-
2914 23 90	--- Other	kg.	10%	-
2914 29	-- <i>Other :</i>			
2914 29 10	--- L-caravone	kg.	10%	-
	--- Camphor:			
2914 29 21	---- Natural	Kg.	10%	-
2914 29 22	---- Synthetic	Kg.	10%	-
2914 29 90	--- Other	kg.	10%	-
	- <i>Aromatic ketones without other oxygen function :</i>			
2914 31 00	-- Phenylacetone (phenylpropan-2-one)	kg.	10%	-
2914 39	-- <i>Other :</i>			
2914 39 10	--- Aceto phenone	kg.	10%	-
2914 39 20	--- Benzanthrone	kg.	10%	-
2914 39 30	--- Benzophenone	kg.	10%	-
2914 39 40	--- Dibenzanthrone (violanthrone)	kg.	10%	-
2914 39 90	--- Other	kg.	10%	-
2914 40 00	- Ketone-alcohols and ketone-aldehydes	kg.	10%	-
2914 50 00	- Ketone-phenols and ketones with other oxygen function	kg.	10%	-
	- Quinones :			
2914 61 00	-- Anthraquinone	kg.	10%	-
2914 69	-- <i>Other :</i>			
2914 69 10	--- 1,4- dihydroxy anthraquinone (quinizarin)	kg.	10%	-
2914 69 20	--- Methyl anthraquinone	kg.	10%	-
2914 69 90	--- Other	kg.	10%	-
2914 70	- <i>Halogenated, sulphonated, nitrated or nitrosated derivatives :</i>			
2914 70 10	--- 1-chloro anthra quinone	kg.	10%	-
2914 70 20	--- Musk ketone	kg.	10%	-
2914 70 90	--- Other	kg.	10%	-

VII.—CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2915

SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

(1)	(2)	(3)	(4)	(5)
	- <i>Formic acid, its salts and esters :</i>			
2915 11 00	-- Formic acid	kg.	10%	-
2915 12	-- <i>Salts of formic acid :</i>			
2915 12 10	--- Sodium formate	kg.	10%	-
2915 12 90	--- Other	kg.	10%	-
2915 13 00	-- Esters of formic acid	kg.	10%	-
	- <i>Acetic acid and its salts; acetic anhydride :</i>			
2915 21 00	-- Acetic acid	kg.	10%	-
2915 24 00	-- Acetic anhydride	kg.	10%	-
2915 29	-- <i>Other :</i>			
2915 29 10	--- Calcium acetate	kg.	10%	-
2915 29 20	--- Magnesium acetate	kg.	10%	-
2915 29 30	--- Manganese acetate	kg.	10%	-
2915 29 90	--- Other	kg.	10%	-
	- <i>Esters of acetic acid :</i>			
2915 31 00	-- Ethyl acetate	kg.	10%	-
2915 32 00	-- Vinyl acetate	kg.	10%	-
2915 33 00	-- <i>n</i> -Butyl acetate	kg.	10%	-
2915 36 00	-- Dinoseb (ISO) acetate	kg.	10%	-
2915 39	-- <i>Other :</i>			
2915 39 10	--- Benzyl acetate	kg.	10%	-
2915 39 20	--- Bornyl acetate and iso bornyl acetate	kg.	10%	-
2915 39 30	--- Linalyl acetate	kg.	10%	-
2915 39 40	--- Methyl acetate	kg.	10%	-
2915 39 50	--- Phenyl propyl acetate	kg.	10%	-
2915 39 60	--- Terpinyl acetate	kg.	10%	-
2915 39 90	--- Other	kg.	10%	-
2915 40	- <i>Mono-, di- or trichloroacetic acids, their salts and esters :</i>			
2915 40 10	--- Monochloroacetic acid, their salts and esters	kg.	10%	-
2915 40 20	--- Dichloroacetic acid, their salts and esters	kg.	10%	-
2915 40 30	--- Trichloroacetic acid, their salts and esters	kg.	10%	-
2915 50 00	- Propionic acid, its salts and esters	kg.	10%	-
2915 60	- <i>Butanoic acids, pentanoic acids, their salts and esters :</i>			
2915 60 10	--- Butanoic acids, their salts and esters	kg.	10%	-
2915 60 20	--- Pentanoic acids, their salts and esters	kg.	10%	-
2915 70	- <i>Palmitic acid, stearic acid, their salts and esters :</i>			
2915 70 10	--- Palmitic acid	kg.	10%	-
2915 70 20	--- Stearic acid	kg.	10%	-
2915 70 30	--- Glycerol monostearate	kg.	10%	-
2915 70 40	--- H.C.O.Fatty acid (including 12-hydroxy stearic acid)	kg.	10%	-
2915 70 50	--- D.C.O. Fatty acid	kg.	10%	-
2915 70 90	--- Other	kg.	10%	-
2915 90	- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
2915 90 10	--- Acetyl chloride	kg.	10%	-
2915 90 20	--- Octoic acid (caprylic acid)	kg.	10%	-
2915 90 30	--- Hexoic acid (caproic acid)	kg.	10%	-
2915 90 90	--- Other	kg.	10%	-
2916	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES - <i>Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids - their derivatives :</i>			
2916 11 00	-- Acrylic acid and its salts	kg.	10%	-
2916 12	-- <i>Esters of acrylic acid :</i>			
2916 12 10	--- Butyl acrylate	kg.	10%	-
2916 12 90	--- Other	kg.	10%	-
2916 13	-- <i>Methacrylic acid and its salts :</i>			
2916 13 10	--- Methacrylic acid	kg.	10%	-
2916 13 20	--- Salts of methacrylic acid	kg.	10%	-
2916 14 00	-- Esters of methacrylic acid	kg.	10%	-
2916 15	-- <i>Oleic, linoleic or linolenic acids, their salts and esters :</i>			
2916 15 10	--- Oleic acid	kg.	10%	-
2916 15 90	--- Other	kg.	10%	-
2916 16 00	-- Binapacryl (ISO)	Kg.	10%	-
2916 19	-- <i>Other :</i>			
2916 19 10	--- Undecylenic acid	kg.	10%	-
2916 19 20	--- Bismuth compounds of unsaturated acyclic monoacids	kg.	10%	-
2916 19 30	--- Potassium compounds of unsaturated acyclic monoacids	kg.	10%	-
2916 19 40	--- Sodium compounds of unsaturated acyclic monoacids	kg.	10%	-
2916 19 50	--- Esters of unsaturated acyclic monoacids not elsewhere specified	kg.	10%	-
2916 19 60	--- Sorbic acid	kg.	10%	-
2916 19 90	--- Other	kg.	10%	-
2916 20 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg.	10%	-
	- <i>Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>			
2916 31	-- <i>Benzoic acid, its salts and esters :</i>			

(1)	(2)	(3)	(4)	(5)
2916 31 10	--- Benzoic acid	kg.	10%	-
2916 31 20	--- Benzyl benzoate	kg.	10%	-
2916 31 30	--- Methyl benzoate	kg.	10%	-
2916 31 40	--- Sodium benzoate	kg.	10%	-
2916 31 50	--- Benzocaine (ethylpara-amino benzoate)	kg.	10%	-
2916 31 60	--- Orthochloro benzoic acid	kg.	10%	-
2916 31 90	--- Other	kg.	10%	-
2916 32 00	-- Benzoyl peroxide and benzoyl chloride	kg.	10%	-
2916 34 00	-- Phenylacetic acid and its salts	kg.	10%	-
2916 39	-- <i>Other :</i>			
2916 39 10	--- Cinnamic acid	kg.	10%	-
2916 39 20	--- Bismuth compounds of aromatic monoacids	kg.	10%	-
2916 39 30	--- Potassium compounds of aromatic monoacids	kg.	10%	-
2916 39 40	--- Sodium compounds of aromatic monoacids	kg.	10%	-
2916 39 50	--- Esters of aromatic monoacids not elsewhere specified	kg.	10%	-
2916 39 90	--- Other	kg.	10%	-
2917	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	- <i>Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>			
2917 11	-- <i>Oxalic acid, its salts and esters :</i>			
2917 11 10	--- Oxalic acid	kg.	10%	-
2917 11 20	--- Calcium oxalate	kg.	10%	-
2917 11 30	--- Strontium oxalate	kg.	10%	-
2917 11 40	--- Diethyl oxalate	kg.	10%	-
2917 11 90	--- Other	kg.	10%	-
2917 12 00	-- Adipic acid, its salts and esters	kg.	10%	-
2917 13 00	-- Azelaic acid, sebacic acid, their salts and esters	kg.	10%	-
2917 14 00	-- Maleic anhydride	kg.	10%	-
2917 19	-- <i>Other :</i>			
2917 19 10	--- Maleic acid	kg.	10%	-
2917 19 20	--- Malonic acid	kg.	10%	-
2917 19 30	--- Succinic acid	kg.	10%	-
2917 19 40	--- Ferrous fumarate	kg.	10%	-
2917 19 50	--- Fumaric acid	kg.	10%	-
2917 19 60	--- Itaconic acid	kg.	10%	-
2917 19 70	--- Ethoxy methylene malonate, diethyl malonate	kg.	10%	-
2917 19 90	--- Other	kg.	10%	-
2917 20 00	- Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>			
2917 32 00	-- Dioctyl orthophthalates	kg.	10%	-
2917 33 00	-- Dinonyl or didecyl orthophthalates	kg.	10%	-
2917 34 00	-- Other esters of orthophthalic acid	kg.	10%	-
2917 35 00	-- Phthalic anhydride	kg.	10%	-
2917 36 00	-- Terephthalic acid and its salts	kg.	10%	-
2917.37.00	-- Dimethyl terephthalate	kg.	10%	10%
2917 39	-- <i>Other :</i>			
2917 39 10	--- Dibutyl phthalate	kg.	10%	-
2917 39 20	--- Dioctyl phthalate	kg.	10%	-
2917 39 30	--- Phthalic acid	kg.	10%	-
2917 39 40	--- Dimethyl phthalate	kg.	10%	-
2917 39 50	--- Trimellitic anhydride	kg.	10%	-
2917 39 60	--- Isophthalic acid	kg.	10%	-
2917 39 90	--- Other	kg.	10%	-
2918	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	- <i>Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>			
2918 11	-- <i>Lactic acid, its salts and esters :</i>			
2918 11 10	--- Lactic acid	kg.	10%	-
2918 11 20	--- Calcium lactate	kg.	10%	-
2918 11 90	--- Other	kg.	10%	-
2918 12 00	-- Tartaric acid	kg.	10%	-
2918 13	-- <i>Salts and esters of tartaric acid :</i>			
2918 13 10	--- Potassium bitartrate	kg.	10%	-
2918 13 20	--- Metoprolol tartrate	kg.	10%	-
2918 13 90	--- Other	kg.	10%	-
2918 14 00	-- Citric acid	kg.	10%	-
2918 15	-- <i>Salts and esters of citric acid :</i>			
2918 15 10	--- Potassium citrate	kg.	10%	-
2918 15 20	--- Sodium citrate	kg.	10%	-
2918 15 30	--- Bismuth citrate	kg.	10%	-
2918 15 40	--- Disodium hydrogen citrate	kg.	10%	-
2918 15 50	--- Ferric ammonium citrate	kg.	10%	-
2918 15 90	--- Other	kg.	10%	-
2918 16	-- <i>Gluconic acid, its salts and esters :</i>			

(1)	(2)	(3)	(4)	(5)
2918 16 10	--- Calcium gluconate	kg.	10%	-
2918 16 20	--- Ferrous gluconate	kg.	10%	-
2918 16 90	--- Other	kg.	10%	-
2918 18 00	-- Chlorobenzilate (ISO)	kg.	10%	-
2918 19	--- <i>Other:</i>			
2918 19 10	--- Benzeneacetic acid, alpha-hydroxy-alpha-phenyl-	kg.	10%	-
2918 19 90	--- Other	kg.	10%	-
	- <i>Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>			
2918 21	-- <i>Salicylic acid and its salts :</i>			
2918 21 10	--- Salicylic acid	kg.	10%	-
2918 21 20	--- Sodium salicylate	kg.	10%	-
2918 21 90	--- Other	kg.	10%	-
2918 22 00	-- O-Acetylsalicylic acid, its salts and esters	kg.	10%	-
2918 23	-- <i>Other esters of salicylic acid and their salts :</i>			
2918 23 10	--- Methyl salicylate	kg.	10%	-
2918 23 20	--- Amino salicylate	kg.	10%	-
2918 23 30	--- Salicylamide	kg.	10%	-
2918 23 90	--- Other	kg.	10%	-
2918 29	-- <i>Other :</i>			
2918 29 10	--- Gallic acid	kg.	10%	-
2918 29 20	--- Beta hydroxy naphthoic acid	kg.	10%	-
2918 29 30	--- Propyl gallate	kg.	10%	-
2918 29 90	--- Other	kg.	10%	-
2918 30	- <i>Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>			
2918 30 10	--- Levulinic acid	kg.	10%	-
2918 30 20	--- Ethyl aceto acetate (acetoacetic ester)	kg.	10%	-
2918 30 30	--- Nalidixic acid	kg.	10%	-
2918 30 40	--- Methyl aceto acetate	kg.	10%	-
2918 30 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
2918 91 00	-- 2, 4, 5-T(ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	kg.	10%	-
2918 99 00	-- Other	kg.	10%	-

VIII. —ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

(1)	(2)	(3)	(4)	(5)
2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2919 10 00	- Tris(2,3-dibromopropyl) phosphate	kg.	10%	-
2919 90	- <i>Other:</i>			
2919 90 10	--- Glycerophosphoric acid	kg.	10%	-
2919 90 20	--- Calcium glycerophosphate	kg.	10%	-
2919 90 30	--- Iron glycerophosphate	kg.	10%	-
2919 90 40	--- Sodium glycerophosphate	kg.	10%	-
2919 90 50	--- Tricresyl phosphate	kg.	10%	-
2919 90 90	--- Other	kg	10%	-
2920	ESTERS OF OTHER INORGANICACIDS OF NON-METALS(EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES - <i>Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>			
2920 11 00	-- Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	kg.	10%	-
2920 19	-- <i>Other:</i>			
2920 19 10	Omitted			
2920 19 20	--- Thiophosphoric ester (phosphorothioates) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	10%	-
2920 19 90	--- Other	kg.	10%	-
2920 90	- <i>Other :</i>			
2920 90 10	--- Diethyl sulphate	kg.	10%	-
2920 90 20	--- Dimethyl sulphate	kg.	10%	-
2920 90 30	--- Tris (2,3 Di-bromopropyl) phosphate	kg.	10%	-
	--- <i>Other:</i>			
2920 90 41	---- Trimethyl Phosphite	kg.	10%	-
2920 90 42	---- Triethyl Phosphite	kg.	10%	-
2920 90 43	---- Dimethyl Phosphite	kg.	10%	-
2920 90 44	---- Diethyl Phospnite	kg.	10%	-
2920 90 45	Omitted			
2920 90 47	Omitted			
2920 90 48	Omitted			

(1)	(2)	(3)	(4)	(5)
2920 90 51	Omitted			
2920 90 52	Omitted			
2920 90 53	Omitted			
2920 90 54	Omitted			
2920 90 55	Omitted			
2920 90 56	Omitted			
2920 90 57	Omitted			
2920 90 58	Omitted			
2920 90 61	Omitted			
2920 90 62	Omitted			
2920 90 63	Omitted			
2920 90 64	Omitted			
2920 90 65	Omitted			
2920 90 66	Omitted			
2920 90 99	---- Other	kg.	10%	-

IX.—NITROGEN-FUNCTION COMPOUNDS

2921

AMINE- FUNCTION COMPOUNDS

	-	<i>Acyclic monoamines and their derivatives; salts thereof :</i>		
2921 11	--	<i>Methylamine, di- or trimethylamine and their salts :</i>		
2921 11 10	---	Dimethyl formide	kg.	10% -
2921 11 90	---	Other	kg.	10% -
2921 19	--	<i>Other:</i>		
	---	<i>2-Chloro N,N-Di-isopropyl ethylamine and Ethanamine, 2-Chloro-N,N-dimethyl, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-Methyl Amino ethylchloride Hydrochloride:</i>		
2921 19 11	----	2-Chloro N,N-Di-isopropyl ethylamine	kg.	10% -
2921 19 12	----	N,N-Diethyl amino ethyl chloride hydrochloride	kg.	10% -
2921 19 13	----	Di-methyl amino ethyl chloride hydrochloride	kg.	10% -
2921 19 14	----	Ethanamine, 2-Chloro-N, N-dimethyl	kg.	10% -
2921 19 90	----	Other	kg.	10% -
	-	<i>Acyclic polyamines and their derivatives; salts thereof :</i>		
2921 21 00	--	Ethylenediamine and its salts	kg.	10% -
2921 22 00	--	Hexamethylenediamine and its salts	kg.	10% -
2921 29	--	<i>Other :</i>		
2921 29 10	---	Hexamethylene tetramine (hexamine) not put up as fuel or medicament	kg.	10% -
2921 29 20	---	Trimethylene trinitramine	kg.	10% -
2921 29 90	---	Other	kg.	10% -

(1)	(2)	(3)	(4)	(5)
2921 30	- <i>Cyclanic, cyclenic or cycloterpenic mono or polyamines, and their derivatives; salts thereof :</i>			
2921 30 10	--- Cyclohexylamine	kg.	10%	-
2921 30 90	--- Other	kg.	10%	-
	- <i>Aromatic monoamines and their derivatives; salts thereof :</i>			
2921 41	-- <i>Aniline and its salts :</i>			
2921 41 10	--- Aniline	kg.	10%	-
2921 41 20	--- Aniline hydrochloride	kg.	10%	-
2921 41 90	--- Other	kg.	10%	-
2921 42	-- <i>Aniline derivatives and their salts :</i>			
	--- <i>Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6-dichloro paranitroaniline, 2-4-5-trichloroaniline :</i>			
2921 42 11	---- Para chloroaniline	kg.	10%	-
2921 42 12	---- Ortho chloro paranitroaniline	kg.	10%	-
2921 42 13	---- Dichloroaniline	kg.	10%	-
2921 42 14	---- 2, 6-dichloro paranitroaniline	kg.	10%	-
2921 42 15	---- 2-4-5-trichloroaniline	kg.	10%	-
	--- <i>Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline :</i>			
2921 42 21	---- Benzyl ethyl aniline	kg.	10%	-
2921 42 22	---- Diethylaniline	kg.	10%	-
2921 42 23	---- Dimethylaniline	kg.	10%	-
2921 42 24	---- Ethyl aniline	kg.	10%	-
2921 42 25	---- Meta nitroaniline	kg.	10%	-
2921 42 26	---- Para nitroaniline	kg.	10%	-
	--- <i>2-amino 3, 5 xylene sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline) :</i>			
2921 42 31	---- 2-amino 3, 5 xylene sulphonic acid	kg.	10%	-
2921 42 32	---- Benzyl ethyl aniline sulphonic acid	kg.	10%	-
2921 42 33	---- Metanillic acid (meta amino benzene sulphonic acid)	kg.	10%	-
2921 42 34	---- Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid)	kg.	10%	-
2921 42 35	---- Ethyl hydroxy ethylaniline	kg.	10%	-
2921 42 36	---- Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	kg.	10%	-
2921 42 90	--- Other	kg.	10%	-
	-- <i>Toluidines and their derivatives; salts thereof :</i>			

(1)	(2)	(3)	(4)	(5)
2921 43 10	--- Diethyl toluidine	kg.	10%	-
2921 43 20	--- Dimethyl toluidine	kg.	10%	-
2921 43 30	--- Ortho toluidine	kg.	10%	-
2921 43 40	--- Meta toluidine	kg.	10%	-
2921 43 50	--- Para toluidine	kg.	10%	-
2921 43 60	--- 2-Chloro-5-toluidine-4-sulphonic acid	kg.	10%	-
2921 43 70	--- 2-Chloro-4-toluidine-5-sulphonic acid (sodium salt)	kg.	10%	-
2921 43 80	--- 4-Toluidine-3-sulphonic acid	kg.	10%	-
2921 43 90	--- Other	kg.	10%	-
2921 44	-- <i>Diphenylamine and its derivatives; salts thereof :</i>			
2921 44 10	--- Diphenylamine	kg.	10%	-
2921 44 90	--- Other	kg.	10%	-
2921 45	-- <i>1-Naphthylamine (alpha-naphthylamine), 2-Naphthylamine (betanaph thylamine) and their derivatives; salts thereof :</i>			
	--- <i>Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolinel-R-acid, Sodium naphthionate :</i>			
2921 45 11	---- Alpha naphthylamine	kg.	10%	-
2921 45 12	---- Phenyl alpha naphthylamine	kg.	10%	-
2921 45 13	---- Phenyl beta naphthylamine	kg.	10%	-
2921 45 14	---- Amino F-acid	kg.	10%	-
2921 45 15	---- Aminolinel-R-acid	kg.	10%	-
2921 45 16	---- Sodium naphthionate	kg.	10%	-
	--- <i>Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine-3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8-trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid) :</i>			
2921 45 21	---- Bronner's acid (2-naphthylamine-6-sulphonic acid)	kg.	10%	-
2921 45 22	---- Cleve's acid (1-naphthylamine-6-sulphonic acid)	kg.	10%	-
2921 45 23	---- Epsilon acid (1-naphthylamine-3,8-disulphonic acid)	kg.	10%	-
2921 45 24	---- Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	kg.	10%	-
2921 45 25	---- Laurent's acid (1-naphthylamine-5-sulphonic acid)	kg.	10%	-
2921 45 26	---- Tobias acid (2-naphthylamine-1-sulphonic acid)	kg.	10%	-
	--- <i>Naphthionic acid (1-naphthylamine-4-sulphonic acid), Para tolyl peri acid (para tolyl-1-naphthylamine 8-sulphonic acid), phenyl peri acid (phenyl- 1-naphthylamine-8-sulphonic acid) :</i>			

(1)	(2)	(3)	(4)	(5)
2921 45 31	---- Naphthionic acid (1-naphthylamine-4-sulphonic acid)	kg.	10%	-
2921 45 32	---- Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid)	kg.	10%	-
2921 45 33	---- Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid)	kg.	10%	-
2921 45 90	--- Other	kg.	10%	-
2921 46 00	-- Amfetamine (INN), benzfetamine (INN) dexamfetamine (INN), etilamfetamine (INN) fencamfamin(INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg.	10%	-
2921 49	-- <i>Other :</i>			
2921 49 10	--- Xylidines	kg.	10%	-
2921 49 90	--- Other	kg.	10%	-
	- <i>Aromatic polyamines and their derivatives; salts thereof :</i>			
2921 51	-- <i>o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof :</i>			
2921 51 10	--- O-phenylenediamine	kg.	10%	-
2921 51 20	--- M-phenylenediamine (m-di aminobenzene)	kg.	10%	-
2921 51 30	--- P-phenylenediamine	kg.	10%	-
2921 51 40	--- O-diaminotoluene	kg.	10%	-
2921 51 50	--- M-diaminotoluene	kg.	10%	-
2921 51 60	--- P-diaminotoluene	kg.	10%	-
2921 51 70	--- Para-amino acetanilide	kg.	10%	-
2921 51 80	--- Meta toluylene diamine	kg.	10%	-
2921 51 90	--- Other	kg.	10%	-
2921 59	-- <i>Other :</i>			
2921 59 10	--- Benzidine	kg.	10%	-
2921 59 20	--- Benzidine dihydrochloride	kg.	10%	-
2921 59 30	--- 3, 3 dichlorobenzidine dihydrochloride sulphate	kg.	10%	-
2921 59 90	--- Other	kg.	10%	-
2922	OXYGEN-FUNCTION AMINO-COMPOUNDS			
	- <i>Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :</i>			
2922 11	--- <i>Monoethanolamine and its salts:</i>			
2922 11 10	--- Monoethanolamine	kg.	10%	-
2922 11 11	Omitted			
2922 11 12	Omitted			
2922 11 13	Omitted			
2922 11 14	Omitted			
2922 11 15	Omitted			

(1)	(2)	(3)	(4)	(5)
2922 11 16	Omitted			
2922 11 90	---- Other	kg.	10%	-
2922 12	--- <i>Diethanolamine and its salts:</i>			
	--- <i>Ethyldiethanolamine and Methyldiethanolamine:</i>			
2922 12 10	---- Diethanolamine	kg.	10%	-
2922 12 90	--- Other	kg.	10%	-
2922 13	-- Triethanolamine and its salts	kg.	10%	-
2922 13 10	--- Triethanolamine	kg.	10%	-
2922 13 90	--- Other	kg.	10%	-
2922 14 00	-- Dextropropoxyphene (INN) and its salts	kg.	10%	-
2922 19	-- <i>Other:</i>			
2922 19 40	--- 2-Hydroxy N,N-Di-isopropyl Ethylamine	kg.	10%	-
2922 19 50	--- Ethyldiethanolamine	kg.	10%	-
2922 19 60	--- Methyldiethanolamine	kg.	10%	-
2922 19 90	--- Other	kg.	10%	-
	- <i>Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :</i>			
2922 21	-- <i>Aminohydroxynaphthalene sulphonic acids and their salts :</i>			
2922 21 10	--- Amino-g-acid	kg.	10%	-
2922 21 20	--- Amino-j-acid	kg.	10%	-
2922 21 30	--- 1-amino-2-naphthol-4-sulphonic acid	kg.	10%	-
2922 21 40	--- Gamma acid	kg.	10%	-
2922 21 50	--- J acid (2-amino-5-naphthol-7-sulphonic acid)	kg.	10%	-
2922 21 60	--- H acid	kg.	10%	-
2922 21 70	--- Ortho phenyl sulphonyl H-acid	kg.	10%	-
2922 21 80	--- Chicago acid	kg.	10%	-
2922 21 90	--- Other	kg.	10%	-
2922 29	-- <i>Other :</i>			
	--- <i>2-amino 4-nitrophenol, Meta aminophenol, Para aminophenol, Meta diethyl amino-phenol:</i>			
2922 29 11	---- 2-amino 4-nitrophenol	kg.	10%	-
2922 29 12	---- Meta aminophenol	kg.	10%	-
2922 29 13	---- Para aminophenol	kg.	10%	-
2922 29 14	---- Meta diethyl amino-phenol	kg.	10%	-
	--- <i>2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-2-amino-8-naphthol-7-sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-sulphoxinic acid, 1-</i>			

(1)	(2)	(3)	(4)	(5)
	<i>naphthylamine-8-sulphonic acid), Meta-phenylene diamine-4-sulphonic acid :</i>			
2922 29 21	---- 2-amino-1-phenol-4-sulphonic acid	kg.	10%	-
2922 29 22	---- 6-nitro-O-aminophenol-4-sulphonic acid	kg.	10%	-
2922 29 23	---- Phenyl gamma acid (phenyl 2-amino-naphtho 1-6-sulphonic acid)	kg.	10%	-
2922 29 24	---- Phenyl J acid (phenyl-2-amino-8 naphtho 1-7-sulphonic acid)	kg.	10%	-
2922 29 25	---- S acid, peri acid (1-amino-8-naphtho 1-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	kg.	10%	-
2922 29 26	---- Meta-phenylene diamine-4-sulphonic acid --- <i>N-methyl-para-aminophenol sulphate (motol), 2, 5 dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade):</i>	kg.	10%	-
2922 29 31	---- N-methyl-para-aminophenol sulphate (motol)	kg.	10%	-
2922 29 32	---- 2, 5 dimethoxy aniline	kg.	10%	-
2922 29 33	---- Para acetyl aminophenol (paracetamol)	kg.	10%	-
2922 29 34	---- Para cresidine	kg.	10%	-
2922 29 35	---- Picramic acid (T-grade)	kg.	10%	-
2922 29 90	--- Other - <i>Amino-aldehydes , amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :</i>	kg.	10%	-
2922 31 00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg.	10%	-
2922 39 00	-- Other - <i>Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :</i>	kg.	10%	-
2922 41 00	-- Lysine and its esters; salts thereof	kg.	10%	-
2922 42	-- <i>Glutamic acid and its salts :</i>			
2922 42 10	--- Glutamic acid	kg.	10%	-
2922 42 20	--- Monosodium glutamate	kg.	10%	-
2922 42 90	--- Other	kg.	10%	-
2922 43 00	-- Anthranilic acid and its salts	kg.	10%	-
2922 44 00	-- Tilidine (INN) and its salts	kg.	10%	-
2922 49	-- <i>Other :</i>			
2922 49 10	--- Amino acetic acid (glycine)	kg.	10%	-
2922 49 20	--- N-methyl taurine	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2922 49 90	--- Other	kg.	10%	-
2922 50	- <i>Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function :</i>			
	--- <i>Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide, L-tyrosine (p-hydroxyphenyl amine) :</i>			
2922 50 11	---- Para-amino-salicylic acid	kg.	10%	-
2922 50 12	---- Methyl anthranilate	kg.	10%	-
2922 50 13	---- Procaine hydrochloride	kg.	10%	-
2922 50 14	---- Amino anisic acid anilide	kg.	10%	-
2922 50 15	---- L-tyrosine (p-hydroxyphenyl amine)	kg.	10%	-
	--- <i>Frusemide, aminodial, N-acetyl anthranilic acid, domperidone :</i>			
2922 50 21	---- Frusemide	kg.	10%	-
2922 50 22	---- Aminodial	kg.	10%	-
2922 50 23	---- N-acetyl anthranilic acid	kg.	10%	-
2922 50 24	---- Domperidone	kg.	10%	-
2922 50 90	--- Other	kg.	10%	-
2923	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED			
2923 10 00	- Choline and its salts	kg.	10%	-
2923 20	- <i>Lecithins and other phosphoaminolipids :</i>			
2923 20 10	--- Lecithins	kg.	10%	-
2923 20 90	--- Other	kg.	10%	-
2923 90 00	- Other	kg.	10%	-
2924	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF ONIC ACID			
	- <i>Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :</i>			
2924 11 00	-- Meprobamate (INN)	kg.	10%	-
2924 12 00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg.	10%	-
2924 19 00	-- Other	kg.	10%	-
	- <i>Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :</i>			
2924 21	-- <i>Ureines and their derivatives; salts thereof :</i>			
2624 21 10	--- Diethyl diphenyl urea	kg.	10%	-
2924 21 20	--- Dimethyl diphenyl urea (zentralin)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2924 21 30	--- Parachloro benzene sulphonyl urea	kg.	10%	-
2924 21 90	--- Other	kg.	10%	-
2924 23 00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg.	10%	-
2924 24 00	-- Ethinamate (INN)	kg.	10%	-
2924 29	-- <i>Other :</i>			
2924 29 10	--- Acetanilide	kg.	10%	-
2924 29 20	--- Aceto acetanilide	kg.	10%	-
2924 29 30	--- Aceto acetic ortho chloranilide	kg.	10%	-
2924 29 40	--- Aceto acetic para chloranilide	kg.	10%	-
2924 29 50	--- Phenyl acetamide	kg.	10%	-
2924 29 60	--- Pyrazinamide (pyrazine carboxamide)	kg.	10%	-
2924 29 90	--- Other	kg.	10%	-
2925	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS			
	- <i>Imides and their derivatives; salts thereof :</i>			
2925 11 00	-- Saccharin and its salts	kg.	10%	-
2925 12 00	-- Glutethimide (INN)	kg.	10%	-
2925 19 00	-- Other	kg.	10%	-
	- <i>Imines and their derivatives; salts thereof:</i>			
2925 21 00	-- Chlordimeform (ISO)	kg.	10%	-
2925 29	-- <i>Other :</i>			
2925 29 10	--- Guanidine nitrate	kg.	10%	-
2925 29 90	--- Other	kg.	10%	-
2926	NITRILE-FUNCTION COMPOUNDS			
2926 10 00	- Acrylonitrile	kg.	10%	-
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	kg.	10%	-
2926 30 00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-Dimethy lamino-4, 4-diphenylbutane)	kg.	10%	-
2926 90 00	- Other	kg.	10%	-
2927	DIAZO-, AZO- OR AZOXY-COMPOUNDS			
2927 00	- <i>Diazo-, azo- or azoxy- compounds :</i>			
2927 00 10	--- Para amino-azo-benzene	kg.	10%	-
2927 00 90	--- Other	kg.	10%	-
2928	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE			
2928 00	- <i>Organic derivatives of hydrazine or of hydroxylamine :</i>			
2928 00 10	--- Isoniazid	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2928 00 90	--- Other	kg.	10%	-
2929	COMPOUNDS WITH OTHER NITROGEN FUNCTION			
2929 10	-	<i>Isocyanates :</i>		
2929 10 10	--- Phenyl isocyanate	kg.	10%	-
2929 10 20	--- Toluene di-isocyanate	kg.	10%	-
2929 10 90	--- Other	kg.	10%	-
2929 90	-	Other	kg.	10%
	-			
2929 90 10	--- N,N-Diethylphosphoramidic dichloride	kg.	10%	-
2929 90 20	--- N,N-Diisopropylphosphoramidic dichloride	kg.	10%	-
2929 90 30	--- N,N-Dipropylphosphoramidic dichloride	kg.	10%	-
2929 90 40	--- N,N-Dimethylphosphoramidic dichloride	kg.	10%	-
2929 90 50	--- Diethyl N,N-Dimethylphosphoramidate	kg.	10%	-
2929 90 60	--- Phosphoramidic acid, diethyl, dimethylester	kg.	10%	-
2929 90 90	--- Other	kg.	10%	-

**X. — ORGANO-INORGANIC COMPOUNDS,
HETEROCYCLIC COMPOUNDS, NUCLEIC
ACIDS AND THEIR SALTS, AND SULPHONAMIDES**

2930	ORGANO-SULPHUR COMPOUNDS			
2930 20 00	- Thiocarbamates and dithiocarbamates	kg.	10%	-
2930 30 00	- Thiuram mono-, di or tetrasulphides	kg.	10%	-
2930 40 00	- Methionine	kg.	10%	-
2930 50 00	- Captafol (ISO) and methamidophos (ISO)	kg.	10%	-
2930 90	- <i>Other :</i>			
2930 90 10	--- Thiourea (sulphourea)	kg.	10%	-
2930 90 20	--- Calcium salts of methionine	kg.	10%	-
2930 90 30	--- Thio sulphonic acid	kg.	10%	-
2930 90 40	--- L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	kg.	10%	-
2930 90 50	--- Sulphinic acid	kg.	10%	-
2930 90 60	--- Sulphoxide	kg.	10%	-
2930 90 70	--- Mercaptan	kg.	10%	-
2930 90 80	--- Allyl isothiocyanate	kg.	10%	-
	--- <i>Other:</i>			
2930 90 91	---- Ethanol, 2,2'-thiobis-	kg.	10%	-
2930 90 92	---- Di-Methyl Amino ethanethiol	kg.	10%	-
2930 90 93	---- Di-Methyl Amino ethanethiol Hydrochloride	kg.	10%	-
2930 90 94	---- Diethyl amino ethanethiol	kg.	10%	-
2930 90 95	---- Di-ethyl Amino ethanethiol hydrochloride	kg.	10%	-
2930 90 96	---- O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	kg.	10%	-
2930 90 97	---- Phosphorothioic acid, S[2-(diethyl amino) ethyl] O,	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2922 90 99	O-Diethyl ester ---- <i>Other</i>	kg.	10%	-
2931	OTHER ORGANO-INORGANIC COMPOUNDS			
2931 10	- Tetramethyl lead and tetraethyl lead:			
2931 10 10	--- Tetramethyl lead	Kg.	10%	-
2931 10 20	--- Tetraethyl lead	Kg.	10%	-
2931 20 00	- Tributyltin compounds	Kg.	10%	-
2931 90	- Other:			
2931 90 10	--- Organo arsenic compounds	Kg.	10%	-
2931 90 90	--- Other	Kg.	10%	-
2932	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO- ATOM (S) ONLY			
	- <i>Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :</i>			
2932 11 00	-- Tetrahydrofuran	kg.	10%	-
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	kg.	10%	-
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg.	10%	-
2932 19	-- <i>Other :</i>			
2932 19 10	--- Hydroxy dibenzfuran carboxylic acid	kg.	10%	-
2932 19 90	--- Other	Kg.	10%	-
2932 20	- Lactones :			
2932 20 10	--- Coumarin, methylcoumarins and ethylcoumarins	Kg.	10%	-
2932 20 20	--- Phenolphthalein	Kg.	10%	-
2932 20 90	--- Other	Kg.	10%	-
	- <i>Other :</i>			
2932 91 00	-- Isosafrole	kg.	10%	-
2932 92 00	-- 1-(1,3-Benzodioxol-5-yl) propan-2-one	kg.	10%	-
2932 93 00	-- Piperonal	kg.	10%	-
2932 94 00	-- Safrole	kg.	10%	-
2932 95 00	-- Tetrahydrocannabinols (all isomers)	kg.	10%	-
2932 99 00	-- Other	kg.	10%	-
2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY			
	- <i>Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :</i>			
2933 11 00	-- Phenazone (antipyrin) and its derivatives	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2933 19	-- <i>Other :</i>			
2933 19 10	--- 3-carboxy (para sulpho-phenyl)-5- pyrazolone	kg.	10%	-
2933 19 20	--- 1 (2,5- dichloro-4-sulpho phenyl)-3-methyl-5-pyrazolone	kg.	10%	-
2933 19 30	--- 3-methyl-1(4-sulpho-O-toluy1-5-pyrazolone)	kg.	10%	-
2933 19 40	--- Phenylmethylpyrazolone	kg.	10%	-
2933 19 50	--- 1-phenyl-5-pyrazolone-3-carboxylic acid ethylester	kg.	10%	-
2933 19 60	--- 1-(m-sulphophenyl)-3-pyrazolone	kg.	10%	-
2933 19 70	--- Analgin	kg.	10%	-
2933 19 80	--- Oxyphenbutazone	kg.	10%	-
2933 19 90	--- Other	kg.	10%	-
	- <i>Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :</i>			
2933 21 00	-- Hydantoin and its derivatives	kg.	10%	-
2933 29	-- <i>Other :</i>			
2933 29 10	--- Tinidazole	kg.	10%	-
2933 29 20	--- Metronidazole, metronidazole benzoate	kg.	10%	-
2933 29 30	--- Mebendazole	kg.	10%	-
2933 29 40	--- Dimetridazole	kg.	10%	-
2933 29 50	--- Albendazole	kg.	10%	-
2933 29 90	--- Other	kg.	10%	-
	- <i>Compounds containg an unfused pyridine ring (whether or not hydrogenated) in the structure :</i>			
2933 31 00	-- Pyridine and its salts	kg.	10%	-
2933 32 00	-- Piperidine and its salts	kg.	10%	-
2933 33 00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keto bemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	kg.	10%	-
2933 39	-- <i>Other :</i>			
	--- <i>Derivatives of pyridine :</i>			
2933 39 11	---- Amino pyridine	kg.	10%	-
2933 39 12	---- Alpha picoline (2-methyl pyridine)	kg.	10%	-
2933 39 13	---- Gamma picoline (4-methyl pyridine)	kg.	10%	-
2933 39 14	---- Chloropheniramine maleate	kg.	10%	-
2933 39 15	---- Diphenoxylate hydrochloride	kg.	10%	-
2933 39 16	---- Beta picoline (3-methyl pyridine)	kg.	10%	-
2933 39 17	---- Morpholine	kg.	10%	-
2933 39 18	---- Lutidine (Dimethyl Pyridine)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
2933 39 19	---- Other	kg.	10%	-
2933 39 20	--- Piperidine and its derivatives	kg.	10%	-
2933 39 30	--- 1-Azabicyclo (2.2.2.) octan-3-ol or Quinuclidine-3-ol	kg.	10%	-
2933 39 40	--- Benzene acetic acid, alpha -hydroxy- alpha-phenyl, 1- azabicyclo-azabicyclo [2.2.2.] oct-3-yl ester	kg.	10%	-
2933 39 90	--- Other	kg.	10%	-
	- <i>Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :</i>			
2933 41 00	-- Levorphanol (INN) and its salts	kg.	10%	-
2933 49 00	-- Other	kg.	10%	-
	- <i>Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :</i>			
2933 52 00	-- Malonylurea (barbituric acid) and its salts	kg.	10%	-
2933 53 00	-- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol (INN), cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), secbutobarbitol (INN), phenobarbitol (INN),] secobarbitol (INN), and vinylbital (INN); salts thereof	kg.	10%	-
2933 54 00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	kg.	10%	-
2933 55 00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg.	10%	-
2933 59	-- <i>Other :</i>			
2933 59 10	--- Aminophylline (cordophyllin)	kg.	10%	-
2933 59 20	--- Trimethoprim	kg.	10%	-
2933 59 30	--- Diethyl carbamazine citrate	kg.	10%	-
2933 59 40	--- 1-Amino-4-Methyl piperazine	kg.	10%	-
2933 59 90	--- Other	kg.	10%	-
	- <i>Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :</i>			
2933 61 00	-- Melamine	kg.	10%	-
2933 69	-- <i>Other :</i>			
2933 69 10	--- Cyanuric acid and its salts	kg.	10%	-
2933 69 90	--- Other	kg.	10%	-
	- <i>Lactams :</i>			
2933 71 00	-- 6-Hexanelactam (epsilon-caprolactam)	kg.	12.5%	12.5%
2933 72 00	-- Clobazam (INN) and methypylon (INN)	kg.	10%	-
2933 79 00	-- Other lactams	kg.	10%	-
	- <i>Other :</i>			
2933 91 00	-- Alprazolam (INN), camazepam (INN) chloridiazepoxide (INN),	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), tamazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof			
2933 99 00	-- Other	kg.	10%	-
2934	NUCLEIC ACIDS AND THEIR SALTS; WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS			
2934 10 00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg.	10%	-
2934 20 00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused	kg.	10%	-
2934 30 00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused	kg.	10%	-
	- <i>Other :</i>			
2934 91 00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), claxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg.	10%	-
2934 99 00	-- Other	kg.	10%	-
2935	SULPHONAMIDES			
2935 00	- <i>Sulphonamides :</i>			
	--- <i>Sulphamethoxazole, sulphafurazole, sulphadiazine, sulphadimidine, sulphacetamide :</i>			
2935 00 11	---- Sulphamethoxazole	kg.	10%	-
2935 00 12	---- Sulphafurazole	kg.	10%	-
2935 00 13	---- Sulphadiazine	kg.	10%	-
2935 00 14	---- Sulphadimidine	kg.	10%	-
2935 00 15	---- Sulphacetamide	kg.	10%	-
	--- <i>Sulphamethoxypyridarine, Sulphamethiazole,</i>			

(1)	(2)	(3)	(4)	(5)
	<i>sulphamoxole, sulphamide :</i>			
2935 00 21	---- Sulphamethoxypyridarine	kg.	10%	-
2935 00 22	---- Sulphamethiazole	kg.	10%	-
2935 00 23	---- Sulphamoxole	kg.	10%	-
2935 00 24	---- Sulphamide	kg.	10%	-
2935 00 90	--- Other	kg.	10%	-

XI. —PROVITAMINS, VITAMINS AND HORMONES**2936**

PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT

- *Vitamins and their derivatives, unmixed :*

2936 21 00	-- Vitamin A and their derivatives	kg.	10%	10%
2936 22	-- <i>Vitamin B₁ and its derivatives :</i>			
2936 22 10	--- Vitamin B ₁ [Thiamine (INN), aneurine] and its salts	kg.	10%	10%
2936 22 90	--- Other	kg.	10%	10%
2936 23	-- <i>Vitamin B₂ and its derivatives :</i>			
2936 23 10	--- Vitamin B ₂ [Riboflavin(INN), lactoflavin] and its salts	kg.	10%	10%
2936 23 90	--- Other	kg.	10%	10%
2936 24 00	-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	kg.	10%	10%
2936 25 00	-- Vitamin B ₆ and its derivatives	kg.	10%	10%
2936 26	-- <i>Vitamin B₁₂ and its derivatives :</i>			
2936 26 10	--- Vitamin B ₁₂ (Cyanocobalamin (INN))	kg.	10%	10%
2936 26 90	--- Other	kg.	10%	10%
2936 27 00	-- Vitamin C (Ascorbic acid) and its derivatives	kg.	10%	10%
2936 28 00	-- Vitamin E and its derivatives	kg.	10%	10%
2936 29	-- <i>Other vitamins and their derivatives :</i>			
2936 29 10	--- Folic acid (Vitamin B ₉)	kg.	10%	10%
2936 29 20	--- Nicotinic acid and nicotinamide (niacinamide or niacine)	kg.	10%	10%
2936 29 30	--- Vitamin K (menaphthone BP)	kg.	10%	10%
2936 29 40	--- Vitamin D	kg.	10%	10%
2936 29 50	--- Vitamin H (Biotin)	kg.	10%	10%
2936 29 90	--- Other	kg.	10%	10%
2936 90 00	- Other, including natural concentrates	kg.	10%	10%

2937

HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED

(1)	(2)	(3)	(4)	(5)
	POLYPEPTIDES, USED PRIMARILY AS HORMONES			
	- <i>Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :</i>			
2937 11 00	-- Somatotropin, its derivatives and structural analogues	kg.	10%	10%
2937 12 00	-- Insulin and its salts	kg.	10%	10%
2937 19 00	-- Other	kg.	10%	10%
	- <i>Steroidal hormones, their derivatives and structural analogues :</i>			
2937 21 00	-- Cortisone, hydrocortisone, prednisone, (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg.	10%	10%
2937 22 00	-- Halogenated derivatives of corticosteroidal hormones	kg.	10%	10%
2937 23 00	-- Oestrogens and progestogens	kg.	10%	10%
2937 29 00	-- Other	Kg.	10%	10%
2937 50 00	- Prostaglandins, thromboxanes, leukotrienes, their derivatives and structural analogues	Kg.	10%	10%
2937 90	- Other:			
	--- Catecholamine hormones, their derivatives and structural analogues:			
2937 90 11	---- Epinephrine	Kg.	10%	10%
2937 90 19	---- Other	Kg.	10%	10%
2937 90 20	--- Amino-acid derivatives	Kg.	10%	10%
2937 90 90	--- Other	Kg.	10%	10%

XII. –GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES

2938

GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES

2938 10 00	- Rutoside (rutin) and its derivatives	kg.	10%	-
2938 90	- <i>Other :</i>			
2938 90 10	--- Digoxin	kg.	10%	-
2938 90 20	--- Digitalis glycosides	kg.	10%	-
2938 90 90	--- Other	kg.	10%	-

2939

VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES

	- <i>Alkaloids of opium and their derivatives; salts thereof :</i>			
2939 11 00	-- Concentrates of poppy straw; buprenorphine (INN),	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof			
2939 19 00	- Other	kg.	10%	-
2939 20	- Alkaloid of cinchona and their derivatives; salts thereof :			
2939 20 10	--- Quinine alkaloids	kg.	10%	-
2939 20 20	--- Quinine hydrochloride	kg.	10%	-
2939 20 30	--- Quinine sulphate	kg.	10%	-
2939 20 40	--- Chloroquine phosphate	kg.	10%	-
2939 20 90	--- Other	kg.	10%	-
2939 30 00	- Caffeine and its salts	kg.	10%	-
	- <i>Ephedrine and its salts :</i>			
2939 41	-- <i>Ephedrine and its salts :</i>			
2939 41 10	--- Ephedrine alkaloids	kg.	10%	10%
2939 41 20	--- Ephedrine hydrochloride	kg.	10%	10%
2939 41 90	--- Other	kg.	10%	10%
2939 42 00	-- Pseudoephedrine (INN) and its salts	kg.	10%	10%
2939 43 00	-- Cathine (INN) and its salts	kg.	10%	10%
2939 44 00	-- Norephedrine and its salts	Kg.	10%	-
2939 49 00	-- Other	kg.	10%	10%
	- <i>Theophylline and aminophylline(theophylline-ethylenediamine) and their derivatives; salts thereof :</i>			
2939 51 00	-- Fenetylline (INN) and its salts	kg.	10%	10%
2939 59 00	-- Other	kg.	10%	10%
	- <i>Alkaloids of rye ergot and their derivatives; salts thereof :</i>			
2939 61	-- <i>Ergometrine (INN) and its salts :</i>			
2939 61 10	--- Ergometrine (INN)	kg.	10%	-
2939 61 90	--- Other	kg.	10%	-
2939 62	-- <i>Ergotamine (INN) and its salts :</i>			
2939 62 10	--- Ergotamine tartrate	kg.	10%	-
2939 62 90	--- Other	kg.	10%	-
2939 63 00	-- Lysergic acid and its salts	kg.	10%	-
2939 69 00	-- Other	kg.	10%	-
	- <i>Other :</i>			
2939 91 00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine(INN), metamfetamine racemate; salts, esters and	kg.	10%	-

2939 99 00	--	other derivatives thereof Other	kg.	10%	-
XIII. –OTHER ORGANIC COMPOUNDS					
2940 00 00		SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADINGS 2937, 2938 OR 2939	kg.	10%	-
2941		ANTIBIOTICS			
2941 10	-	<i>Penicillins and their derivative with a penicillanic acid structure; salts thereof :</i>			
2941 10 10	---	Penicillins and its salts (e.g. procaine penicillin, penicillin G-potassium)	kg.	10%	10%
2941 10 20	---	Ampicilline and its salts	kg.	10%	10%
2941 10 30	---	Amoxycilline and its salts	kg.	10%	10%
2941 10 40	---	Cioxacilline and its salts	kg.	10%	10%
2941 10 50	---	6-APA	kg.	10%	10%
2941 10 90	---	Other	kg.	10%	10%
2941 20	---	<i>Streptomycins and their derivatives; salts thereof :</i>			
2941 20 10	---	Streptomycin	kg.	10%	10%
2941 20 90	---	Other	kg.	10%	10%
2941 30	-	<i>Tetracyclines and their derivatives, salts thereof :</i>			
2941 30 10	---	Doxycycline and its salts	kg.	10%	10%
2941 30 20	---	Tetracycline/oxytetra-cycline and their salts	kg.	10%	10%
2941 30 90	---	Other	kg.	10%	10%
2941 40 00	-	Chloramphenicol and its derivatives; salts thereof	kg.	10%	10%
2941 50 00	-	Erythromycin and its derivatives; salts thereof	kg.	10%	10%
2941 90	-	<i>Other :</i>			
	---	<i>Rifampicin and its salts :</i>			
2941 90 11	----	Rifampicin	kg.	10%	10%
2941 90 12	----	3 Formyl Rifa S V(Rifa int)	kg.	10%	10%
2941 90 13	----	Rifa S or Rifa S Sodium (Rifaint)	kg.	10%	10%
2941 90 14	----	1-Amino-4-Methyl piperazine (Rifaint)	kg.	10%	10%
2941 90 19	----	Other	kg.	10%	10%
2941 90 20	---	Cephalexin and its salts	kg.	10%	10%
2941 90 30	---	Ciprofloxacin and its salts	kg.	10%	10%
2941 90 40	---	Gentamycin and its salts	kg.	10%	10%
2941 90 50	---	Neomycin	kg.	10%	10%
2941 90 60	---	Norfloxacin and its salts	kg.	10%	10%
2941 90 90	---	Other	kg.	10%	10%
2942		OTHER ORGANIC COMPOUNDS			

2942 00	-	Other organic compounds :			
	---	Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts :			
2942 00 11	----	Cefadroxil and its salts	kg.	10%	-
2942 00 12	----	Ibuprofane	kg.	10%	-
2942 00 13	----	Nifedipine	kg.	10%	-
2942 00 14	----	Ranitidine	kg.	10%	-
2942 00 15	----	Danes salt of D(-) phenyl glycine	kg.	10%	-
2942 00 16	----	D(-) para hydroxy dane's salts	kg.	10%	-
	---	Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitryptiline HCl, cysteanune HCl, atenolol, propronalol :			
2942 00 21	----	Timolo maleate	kg.	10%	-
2942 00 22	----	Terbutoline sulphate	kg.	10%	-
2942 00 23	----	D(-) phenyl glycin chloride HCL (DPGCH)	kg.	10%	-
2942 00 24	----	Imipramine HCl	kg.	10%	-
2942 00 25	----	Amitryptiline HCl	kg.	10%	-
2942 00 26	----	Cysteanune HCl	kg.	10%	-
2942 00 27	----	Atenolol, propronalol	kg.	10%	-
	---	Diloxanide furoate, cimetidine, oxyclozanide, famotidine :			
2942 00 31	----	Diloxanide furoate	kg.	10%	-
2942 00 32	----	Cimetidine	kg.	10%	-
2942 00 33	----	Oxyclozanide	kg.	10%	-
2942 00 34	----	Famotidine	kg.	10%	-
2942 00 90	---	Other	kg.	10%	-

Provisional Safeguard Duty on Phthalic anhydride under Heading No.2917.
[Notfn. No. 9/ 09-Cus., dated 29.1.2009]

Whereas, in the matter of import of Phthalic anhydride, falling under tariff item 2917 35 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), the Director General (Safeguard), in preliminary findings *vide* number G.S.R.3 (E), dated the 1st January, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 1st January, 2009, had come to the conclusion that increased imports of Phthalic anhydride into India had caused and threatened to cause further serious injury to the domestic producers of Phthalic anhydride and it necessitates to impose provisional safeguard duty on imports of Phthalic anhydride into India;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 8B of the said Act, read with rules 10 and 14 of the Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997, the Central Government after considering the said findings of the Director General (Safeguards), hereby imposes on Phthalic anhydride, falling under tariff item 2917 35 00 of the First Schedule to the said Act, when imported into India, a safeguard duty at the rate of 25 % *ad valorem*.

2. Nothing contained in this notification shall apply to imports of Phthalic anhydride from countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the said Act, other than Pakistan, Indonesia and Thailand.

3. The safeguard duty imposed under this notification shall be effective upto and inclusive of the 16th August, 2009 (unless revoked, superseded or amended earlier).

**Final Safeguard Duty on Phthalic Anhydride under Heading No.2917.
[Notfn. No.75/09-Cus., dated 30.6.2009]**

Whereas, in the matter of import of Phthalic anhydride (hereinafter referred as the subject goods), falling under tariff item 2917 35 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), the Director General (Safeguard), in preliminary findings *vide* number G.S.R.3 (E), dated the 1 st January, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 1 St January, 2009, had come to the conclusion that increased imports of Phthalic anhydride into India had caused and threatened to cause further serious injury to the domestic producers of Phthalic anhydride and it had necessitated for imposition of provisional safeguard duty on imports of Phthalic anhydride into India;

And whereas. on the basis of the aforesaid findings of the Director General (Safeguard), the Central Government had imposed provisional safeguard duty on imports of the subject goods *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 9/2009-Customs, dated the 29th January. 2009. published in the Gazette of India *vide* number G.S.R.55(E). dated the 29th January, 2009;

And whereas, the Director General (Safeguard) in its final findings *vide* number G.S.R. 366(E), dated the 28th May. 2009. published in the Gazette of India. Extraordinary, Part II, Section 3, Sub-section (i), dated the 28th May_ 2009 has come to the conclusion that increased imports of Phthalic anhydride into India has caused and threatened to cause further serious injury to the domestic producers of Phthalic anhydride and it necessitates to impose provisional safeguard duty on imports of Phthalic anhydride into India, and has recommended the imposition of safeguard duty on imports of the subject goods into India;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 8B of the said Act, read with rules 12 and 14 of the Customs Tariff (Identification and anhydride, falling under tariff item 2917 35 00 of the First Schedule to the said Act. when imported into India, a safeguard duty at the rate of -

- (a) 25% ad valorem. when imported from the 29th day of January, 2009 to 30th day of June, 2009 (both days inclusive): and
- (b) 15% ad'valorem, when impohed from the 1st day of July. 2009 to 31st day of December, 2009 (both days inclusive)

2. Nothing contained in this notification shall apply to imports of Phthalic anhydride from countries notified as developing countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the said Act, other than Pakistan, Indonesia and Thailand.

**Final Safeguard Duty on Phthalic Anhydride under Chapter 29.
[Notfn. No.1/12-Cus.,(SG), dated 17.1.2012]**

Whereas, in the matter of import of Phthalic anhydride, falling under tariff item 29173500 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), the Director General (Safeguard), in preliminary findings published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 719 (E), dated the 23rd September, 2011, had come to the conclusion that increased imports of Phthalic anhydride into India had caused and threatened to cause further serious

injury to the domestic producers of Phthalic anhydride and it necessitates to impose provisional safeguard duty on imports of Phthalic anhydride into India;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 8B of the said Act, read with rules 10 and 14 of the Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997, the Central Government after considering the said findings of the Director General (Safeguards), hereby imposes on Phthalic anhydride, falling under tariff item 2917 35 00 of the First Schedule to the said Act, when imported into India, a safeguard duty at the rate of 10% *ad valorem*.

2. The safeguard duty imposed under this notification shall be effective for a period of 180 days (unless revoked, superseded or amended earlier) from the publication of this notification in the Official Gazette.

Safeguard Duty on Import of Saturated Fatty Alcohols with carbon chain length of C8,C10,C12,C14,C16, and C18.

[Notfn. No.3/14-Cus.,(SG), dated 28.8.2014]

Whereas, in the matter of import of “Saturated Fatty Alcohols with carbon chain length of C8,C10,C12,C14,C16, and C18 including single, blends and unblended (not including branched isomers) which includes blends of a combination of carbon chain lengths, C12-C14, C12-C16, C12-C18,C16-18 and C14-C16 (commonly categorized as C12-C14)” (hereinafter referred to as the subject goods), falling under sub-heading 2905 17 or 3823 70 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), the Director General (Safeguard), in his preliminary findings, published vide number G.S.R. 357 (E), dated the 26th May, 2014, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 26th May, 2014, has come to the conclusion that increased imports of subject goods into India has caused and threatened to cause further serious injury to the domestic producers of subject goods, necessitating the imposition of safeguard duty on imports of subject goods into India, and accordingly has recommended the imposition of provisional safeguard duty on imports of the subject goods into India;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 8B of the said Customs Tariff Act, read with rules 10 and 14 of the Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997, the Central Government after considering the said findings of the Director General (Safeguards), hereby imposes on subject goods falling under sub-heading 2905 17 or 3823 70 of the First Schedule to the Customs Tariff Act, when imported into India, a provisional safeguard duty at the rate of twenty per cent. *ad valorem*.

2. Nothing contained in this notification shall apply to imports of subject goods from countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the Customs Tariff Act, other than Malaysia, Thailand and Indonesia.

3. The safeguard duty imposed under this notification shall be effective for a period of two hundred days (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette.

Safeguard Duty on Import of Sodium Citrate.
[Notfn. No.4/14-Cus.,(SG), dated 31.12.2014]

Whereas, in the matter of import of Sodium Citrate (hereinafter referred to as the subject goods), falling under tariff item 2918 15 20 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), the Director General (Safeguard), in his final findings, published vide number G.S.R. 663 (E), dated the 16th September, 2014, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), has come to the conclusion that increased imports of Sodium Citrate into India has caused and threatened to cause further serious injury to the domestic producers of Sodium Citrate, necessitating the imposition of safeguard duty on imports of Sodium Citrate into India, and accordingly has recommended the imposition of safeguard duty on imports of the subject goods into India.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 8B of the Customs Tariff Act, read with rules 12, 14 and 17 of the Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997, the Central Government after considering the aforesaid findings of the Director General (Safeguards), hereby imposes on Sodium Citrate falling under tariff item 2918 15 20 of the First Schedule to the Customs Tariff Act, when imported into India, a safeguard duty at the following rate, namely:-

- (a) thirty per cent. ad valorem when imported during the period from 31st December, 2014 to 30th December, 2015 (both days inclusive);
- (b) twenty per cent. ad valorem, when imported during the period from 31st December, 2015 to 30th December, 2016 (both days inclusive); and
- (c) ten per cent. ad valorem, when imported during the period from 31st December, 2016 to 30th December, 2017 (both days inclusive).

2. Nothing contained in this notification shall apply to imports of Sodium Citrate from countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the Customs Tariff Act, other than the People's Republic of China.

CHAPTER 30

Pharmaceutical products

NOTES :

1. This Chapter does not cover:

(a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) Preparations, such as tablets, chewing gum or patches (transdermal systems) intended to assist smokers to stop smoking (heading 2106 or 3824);

(c) plasters specially calcined or finely ground for use in dentistry (heading 2520);

(d) aqueous distillates or aqueous solutions of essential oil, suitable for medicinal uses (heading 3301);

(e) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;

(f) soap or other products of heading 3401 containing added medicaments;

(g) preparations with a basis of plaster for use in dentistry (heading 3407); or

(h) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).

2. For the purposes of heading 3002, the expression “immunological products” applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).;

3. For the purposes of headings 3003 and 3004 and of Note 4(d) to this Chapter, the following are to be treated:

(a) as unmixed products:

(1) unmixed products dissolved in water;

(2) all goods of Chapter 28 or 29; and

(3) simple vegetable extracts of heading 1302, merely standardised or dissolved in any solvent;

(b) as products which have been mixed:

(1) colloidal solutions and suspensions (other than colloidal sulphur);

(2) vegetable extracts obtained by the treatment of mixture of vegetable materials; and

(3) salts and concentrates obtained by evaporating natural mineral waters.

4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule—

(a) sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

- (b) sterile laminaria and sterile laminaria tents;
- (c) sterile absorbable surgical or dental haemostatics sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) blood-grouping reagents;
- (f) dental cements and other dental fillings; bone reconstruction cements;
- (g) first-aid boxes and kits;
- (h) chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides;
- (i) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
- (j) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf-life.
- (k) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
3001	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED			
3001 20	- <i>Extracts of glands or other organs or of their secretions :</i>			
3001 20 10	--- Liquid extracts of liver	kg.	10%	10%
3001 20 20	--- Liver extracts, dry	kg.	10%	10%
3001 20 30	--- Snake venom	kg.	10%	10%
3001 20 90	--- Other	kg.	10%	10%
3001 90	- <i>Other :</i>			
3001 90 10	--- Of human origin	kg.	10%	10%

(1)	(2)	(3)	(4)	(5)
	--- <i>Other :</i>			
3001 90 91	---- Heparin and its salts	kg.	10%	10%
3001 90 99	---- Other	kg.	10%	10%
3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS ;			
3002 10	- <i>Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:</i>			
	--- Antisera;			
3002 10 11	---- For diphtheria	kg.	10%	10%
3002 10 12	---- For tetanus	kg.	10%	10%
3002 10 13	---- For rabies	kg.	10%	10%
3002 10 14	---- For snake venom	kg.	10%	10%
3002 10 19	---- Other	kg.	10%	10%
3002 10 20	--- Hemoglobin blood globulins and serum globulins	kg.	10%	10%
	--- <i>Other :</i>			
3002 10 91	---- Of human origin	kg.	10%	10%
3002 10 99	---- Other	kg.	10%	10%
3002 20	- <i>Vaccines for human medicine :</i>			
	--- <i>Single vaccines :</i>			
3002 20 11	---- For cholera and typhoid	kg.	10%	10%
3002 20 12	---- For hepatitis	kg.	10%	10%
3002 20 13	---- For tetanus	kg.	10%	10%
3002 20 14	---- For polio	kg.	10%	10%
3002 20 15	---- For tuberculosis	kg.	10%	10%
3002 20 16	---- For rabies	kg.	10%	10%
3002 20 17	---- For Japanese encephalitis	kg.	10%	10%
3002 20 18	---- For whooping cough (pertusis)	kg.	10%	10%
3002 20 19	---- Other	kg.	10%	10%
	--- <i>Mixed vaccines :</i>			
3002 20 21	---- For diphtheria, pertusis and tetanus (DPT)	kg.	10%	10%
3002 20 22	---- For diphtheria and tetanus (DT)	kg.	10%	10%
3002 20 23	---- For measles, mumps and rubella (MMR)	kg.	10%	10%

(1)	(2)	(3)	(4)	(5)
3002 20 24	---- For typhoid-paratyphoid (TAB) or typhoid-paratyphoid-cholera (TABC)	kg.	10%	10%
3002 20 29	---- Other	kg.	10%	10%
3002 30 00	- Vaccines for veterinary medicine	kg.	10%	10%
3002 90	- <i>Other :</i>			
3002 90 10	--- Human blood	kg.	10%	10%
3002 90 20	--- Animal blood prepared for therapeutic, prophylactic or diagnostic uses	kg.	10%	10%
3002 90 30	--- Cultures of micro-organisms (excluding yeast)	kg.	10%	10%
3002 90 40	--- Toxins	kg.	10%	10%
3002 90 90	--- Other	kg.	10%	10%
3003	MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE			
3003 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg.	10%	10%
3003 20 00	- Containing other antibiotics	kg.	10%	10%
	- <i>Containing hormones or other products of heading 2937 but not containing antibiotics :</i>			
3003 31 00	-- Containing insulin	kg.	10%	10%
3003 39 00	-- Other	kg.	10%	10%
3003 40 00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	kg.	10%	10%
3003 90	- <i>Other :</i>			
	--- <i>Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments :</i>			
3003 90 11	---- Of Ayurvedic system	kg.	10%	10%
3003 90 12	---- Of Unani system	kg.	10%	10%
3003 90 13	---- Of Siddha system	kg.	10%	10%
3003 90 14	---- Of Homoeopathic system	kg.	10%	10%
3003 90 15	---- Of Bio-chemic system	kg.	10%	10%
	--- <i>Menthol crystals and milk of magnesia :</i>			
3003 90 21	---- Menthol crystals	kg.	10%	10%
3003 90 22	---- Milk of magnesia	kg.	10%	10%
	--- <i>Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel :</i>			

(1)	(2)	(3)	(4)	(5)
3003 90 31	---- Bovine albumin and drugs of animal origin	kg.	10%	10%
3003 90 32	---- Merbromine national formulary XII (mercurochrome)	kg.	10%	10%
3003 90 33	---- Calcium sennoside	kg.	10%	10%
3003 90 34	---- Anaesthetic agents used in human or veterinary medicine or surgery	kg.	10%	10%
3003 90 35	---- Aluminium hydroxide gel	kg.	10%	10%
3003 90 36	---- Ketamine	kg.	10%	10%
3003 90 90	--- Other	kg.	10%	10%
3004	MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE			
3004 10	- <i>Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :</i>			
3004 10 10	--- Penicillins	kg.	10%	10%
3004 10 20	--- Ampicillin	kg.	10%	10%
3004 10 30	--- Amoxycillin	kg.	10%	10%
3004 10 40	--- Becampicillin	kg.	10%	10%
3004 10 50	--- Cloxacillin	kg.	10%	10%
3004 10 60	--- Ampicillin and cloxacillin combinations	kg.	10%	10%
3004 10 70	--- Streptomycin	kg.	10%	10%
3004 10 90	--- Other	kg.	10%	10%
3004 20	- <i>Containing other antibiotics :</i>			
	--- <i>Cephalosporins and their derivatives :</i>			
3004 20 11	---- Cefazolin	kg.	10%	10%
3004 20 12	---- Cephalexin	kg.	10%	10%
3004 20 13	---- Ciprofloxacin	kg.	10%	10%
3004 20 14	---- Cefoxitin	kg.	10%	10%
3004 20 19	---- Other	kg.	10%	10%
3004 20 20	--- Sulfonamides and cotrimoxazole	kg.	10%	10%
	--- <i>Fluoroquinolones :</i>			
3004 20 31	---- Norfloxacin	kg.	10%	10%
3004 20 32	---- Nalidixic acid	kg.	10%	10%
3004 20 33	---- Ciprofloxacin	kg.	10%	10%
3004 20 34	---- Ofloxacin	kg.	10%	10%
3004 20 39	---- Other	kg.	10%	10%
	--- <i>Tetracyclines :</i>			
3004 20 41	---- Chlortetracycline	kg.	10%	10%

(1)	(2)	(3)	(4)	(5)
3004 20 42	---- Oxytetracycline	kg.	10%	10%
3004 20 49	---- Other	kg.	10%	10%
3004 20 50	--- Chloramphenicol	kg.	10%	10%
	--- <i>Macrolide :</i>			
3004 20 61	---- Erythromycin	kg.	10%	10%
3004 20 62	---- Roxithromycin	kg.	10%	10%
3004 20 63	---- Clarithromycin	kg.	10%	10%
3004 20 64	---- Azithromycin	kg.	10%	10%
3004 20 69	---- Other	kg.	10%	10%
3004 20 70	---- Cefadroxil	kg.	10%	10%
	--- <i>Other :</i>			
3004 20 91	---- Isoniazid	kg.	10%	10%
3004 20 92	---- Rifampicin	kg.	10%	10%
3004 20 93	---- Pyrazinamide	kg.	10%	10%
3004 20 94	---- Ethambutol	kg.	10%	10%
3004 20 95	---- Clindamycin	kg.	10%	10%
3004 20 96	---- Vancomycin	kg.	10%	10%
3004 20 97	---- Polymyxin B and colistin	kg.	10%	10%
3004 20 99	---- Other	kg.	10%	10%
	- <i>Containing hormones or other products of heading 2937 but not containing antibiotics :</i>			
3004 31	-- <i>Containing insulin :</i>			
3004 31 10	--- Insulin injection	kg.	10%	10%
3004 31 90	--- Other	kg.	10%	10%
3004 32 00	-- Containing corticosteroid hormones, their derivatives or structural analogues	kg.	10%	10%
3004 39	-- <i>Other :</i>			
	--- <i>Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones :</i>			
3004 39 11	---- Pituitary hormones	kg.	10%	10%
3004 39 12	---- Prednisolone	kg.	10%	10%
3004 39 13	---- Dexamethasone	kg.	10%	10%
3004 39 14	---- Danazol	kg.	10%	10%
3004 39 19	---- Other progestogen and oestrogen group hormones	kg.	10%	10%
	--- <i>Gonadotrophins and luteinising hormone :</i>			
3004 39 21	---- Gonadotrophins	kg.	10%	10%
3004 39 22	---- Luteinising hormone	kg.	10%	10%
3004 39 90	--- Other	kg.	10%	10%
3004 40	- <i>Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics :</i>			
3004 40 10	--- Atropin and salts thereof	kg.	10%	10%
3004 40 20	--- Caffein and salts thereof	kg.	10%	10%

(1)	(2)	(3)	(4)	(5)
3004 40 30	--- Codeine and its derivatives, with or without ephedrine hydrochloride	kg.	110%	10%
3004 40 40	--- Ergot preparations, ergotamine and salts thereof	kg.	10%	10%
3004 40 50	--- Papaverine hydrochloride	kg.	10%	10%
3004 40 60	--- Bromohexin and solbutamol	kg.	10%	10%
3004 40 70	--- Theophylline and ephedrine	kg.	10%	10%
3004 40 90	--- Other	kg.	10%	10%
3004 50	- <i>Other medicaments containing vitamins or other products of heading 2936 :</i>			
3004 50 10	--- Heamatinics and erythropoietin preparations	kg.	10%	10%
3004 50 20	--- Preparations of minerals and their supplements	kg.	10%	10%
	--- <i>Preparations of vitamins :</i>			
3004 50 31	---- Of vitamin A	kg.	10%	10%
3004 50 32	---- Of vitamin B ₁ and B ₂ and salts thereof	kg.	10%	10%
3004 50 33	---- Of vitamin B ₉	kg.	10%	10%
3004 50 34	---- Of vitamin B ₁₂	kg.	10%	10%
3004 50 35	---- Of vitamin C	kg.	10%	10%
3004 50 36	---- Of vitamin D	kg.	10%	10%
3004 50 37	---- Of vitamin E	kg.	10%	10%
3004 50 39	---- Other	kg.	10%	10%
3004 50 90	--- Other	kg.	10%	10%
3004 90	- <i>Other :</i>			
	--- <i>Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale :</i>			
3004 90 11	---- Of Ayurvedic system	kg.	10%	10%
3004 90 12	---- Of Unani system	kg.	10%	10%
3004 90 13	---- Of Siddha system	kg.	10%	10%
3004 90 14	---- Of Homoeopathic system	kg.	10%	10%
3004 90 15	---- Of Bio-chemic system	kg.	10%	10%
	--- <i>Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs :</i>			
3004 90 21	---- Anthelmintics and preparations thereof	kg.	10%	10%
3004 90 22	---- Metronidazole	kg.	10%	10%
3004 90 23	---- Tinidazole	kg.	10%	10%
3004 90 24	---- Secnidazole	kg.	10%	10%
3004 90 25	---- Diluxamide furoate	kg.	10%	10%
3004 90 26	---- Sodium stibogluconate	kg.	10%	10%
3004 90 27	---- Pentamidine	kg.	10%	10%
3004 90 29	---- Other	kg.	10%	10%
	--- <i>Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs :</i>			

(1)	(2)	(3)	(4)	(5)
3004 90 31	---- Promethazine, chlorpheniramine, astemizole and ceteirizine	kg.	10%	10%
3004 90 32	---- Sodium bicarbonate, magnesium hydroxide (milk of magnesia), magnesium carbonate, magnesium trisilicate, aluminium hydroxide gel, magaldrate and combinations thereof	kg.	10%	10%
3004 90 33	---- Cimetidine, ranitidine, nizatidine and roxatidine	kg.	10%	10%
3004 90 34	---- Omeprazole and lansoprazole	kg.	10%	10%
3004 90 35	---- Dicyclomine, metoclopramide and dexame thasone and ondansetron	kg.	10%	10%
3004 90 36	---- Chenodiol and ursodiol	kg.	10%	10%
3004 90 39	---- Other	kg.	10%	10%
	--- <i>Anticancer drugs :</i>			
3004 90 41	---- Cyclophosphamide	kg.	10%	10%
3004 90 42	---- Methotrexate, 5-fluorouracil(5-FU) and fltorafur	kg.	10%	10%
3004 90 43	---- Bincristine and vinblastine	kg.	10%	10%
3004 90 44	---- Paclitaxel and docetaxel	kg.	10%	10%
3004 90 45	---- Etoposide	kg.	10%	10%
3004 90 46	---- Actinomycin D Dactinomycin and doxorubicin	kg.	10%	10%
3004 90 47	---- L-Asparaginase, cisplatin and carboplatin	kg.	10%	10%
3004 90 48	---- Tamoxifen	kg.	10%	10%
3004 90 49	---- Other	kg.	10%	10%
	--- <i>Antitubercular drugs; antileprotic drugs; antimalarial drugs :</i>			
3004 90 51	---- Isoniazid	kg.	10%	10%
3004 90 52	---- Rifampicin	kg.	10%	10%
3004 90 53	---- Pyrazinamide and ethambutol	kg.	10%	10%
3004 90 54	---- Streptomycin	kg.	10%	10%
3004 90 55	---- Dapsone (DDS), achedapsone (DADDs), solopsone and clofazimine	kg.	10%	10%
3004 90 56	---- Chloroquine, amodiaquine, mefloquine, quinine, chloroquamide, pyrimethamine	kg.	10%	10%
3004 90 57	---- Other antitubercular drugs	kg.	10%	10%
3004 90 58	---- Other antileprotic drugs	kg.	10%	10%
3004 90 59	---- Other antimalarial drugs	kg.	10%	10%
	--- <i>Nonsteroidal antiinflammatory, analgesics and antipyretic drugs :</i>			
3004 90 61	---- Analgin with or without other compounds such as paracetamol	kg.	10%	10%
3004 90 62	---- Acetyl salicylic acid (aspirin) and formulations thereof	kg.	10%	10%
3004 90 63	---- Ibuprofen with or without paracetamol or other compounds	kg.	10%	10%
3004 90 64	---- Oxyphen butazone, phenyl butazone and formulations thereof	kg.	10%	10%

(1)	(2)	(3)	(4)	(5)
3004 90 65	---- Indomethacin	kg.	10%	10%
3004 90 66	---- Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam	kg.	10%	10%
3004 90 67	---- Ketorolac, nimesulide, nabumetone and nefopam	kg.	10%	10%
3004 90 69	---- Other	kg.	10%	10%
	--- <i>Antihypertensive drugs :</i>			
3004 90 71	---- Captopril, enalapril, lisinopril, perindopril and ramipril	kg.	10%	10%
3004 90 72	---- Verapamil, nifedipine, amlodipine and lacidipine	kg.	10%	10%
3004 90 73	---- Losartan	kg.	10%	10%
3004 90 74	---- Propranolol, metoprolol, atenolol and labetalol	kg.	10%	10%
3004 90 75	---- Prazosin, terazosin, phentolamine and phenoxybenzamine	kg.	10%	10%
3004 90 76	---- Clonidine, methyldopa	kg.	10%	10%
3004 90 77	---- Hydralazine, minoxidil and diazoxide	kg.	10%	10%
3004 90 79	---- Other	kg.	10%	10%
	--- <i>Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers :</i>			
3004 90 81	---- Phenobarbitone, mephobarbitone, primidone, phenytoin, carbamazepine, ethosuccimide, valporic acid (sodium valporate), diazepam, lamotrigine, gabapentin, bigabatin, phenacemide, trimethadione and acetazolamide	kg.	10%	10%
3004 90 82	---- Other antiepileptic drugs	kg.	10%	10%
3004 90 83	---- Sulpha drugs not elsewhere specified or included	kg.	10%	10%
3004 90 84	---- Preparations of enzymes	kg.	10%	10%
3004 90 85	---- Veterinary medicinal preparations, not for human use, not elsewhere specified or included	kg.	10%	10%
3004 90 86	---- Oral rehydration salts	kg.	10%	10%
3004 90 87	---- Antibacterial formulations, not elsewhere specified or included	kg.	10%	10%
3004 90 88	---- Sedatives	kg.	10%	10%
3004 90 89	---- Tranquilizers	kg.	10%	10%
	--- <i>Other :</i>			
3004 90 91	---- Salbutamol, terbutaline, ephedrine, salmeterol and methyl xanthines	kg.	10%	10%
3004 90 92	---- Plasma expanders	kg.	10%	10%
3004 90 93	---- Chloropheniramine maleate, with or without other compounds	kg.	10%	10%

(1)	(2)	(3)	(4)	(5)
3004 90 94	---- (excluding steriods and alkaloids) Theophylline, aminophylline and other broncho dilators	kg.	10%	10%
3004 90 95	---- Carcino-chemotherapeutic drugs not elsewhere specified or included	kg.	10%	10%
3004 90 96	---- Ketamine	kg	10%	10%
3004 90 99	---- Other	kg.	10%	10%
3005	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES			
3005 10	- <i>Adhesive dressings and other articles having an adhesive layer :</i>			
3005 10 10	--- Adhesive guaze	kg.	10%	-
3005 10 20	--- Adhesive tape	kg.	10%	-
3005 10 90	--- Other	kg.	10%	-
3005 90	- <i>Other :</i>			
3005 90 10	--- Cotton wool, medicated	kg.	10%	-
3005 90 20	--- Poultice of kaolin	kg.	10%	-
3005 90 30	--- Lint, medicated	kg.	10%	-
3005 90 40	--- Bandages	kg.	10%	-
3005 90 50	--- Burn therapy dressing soaked in protective gel	kg.	10%	-
3005 90 60	--- Micro pores surgical tapes	kg.	10%	-
3005 90 70	--- Corn removers and callous removers	kg.	10%	-
3005 90 90	--- Other	kg.	10%	-
3006	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER			
3006 10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable :			
3006 10 10	--- Sterile, surgical catgut and similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for wound closure	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3006 10 20	--- Sterile laminaria and sterile laminaria tents, sterile absorbable surgical or dental haemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable	kg.	10%	-
3006 20 00	- Blood grouping reagents	kg.	10%	-
3006 30 00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg.	10%	-
3006 40 00	- Dental cements and other dental fillings; bone reconstruction cements	kg.	10%	-
3006 50 00	- First-aid boxes and kits	kg.	10%	-
3006 60	- <i>Chemical contraceptive preparations based on hormones, or other products of heading 2937 or on spermicides :</i>			
3006 60 10	--- Based on hormones	kg.	Free	-
3006 60 20	--- Based on other products of heading 2937	kg.	Free	-
3006 60 30	--- Based on spermicides	kg.	Free	-
3006 70 00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg.	10%	-
	- <i>Other:</i>			
3006 91 00	-- Appliances identifiable for ostomy use	kg.	10%	-
3006 92 00	-- Waste pharmaceuticals	kg.	10%	-

CHAPTER 31
Fertilisers

NOTES :

1. This Chapter does not cover :

- (a) animal blood of heading 0511;
- (b) separate chemically defined compounds [other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below]; or
- (c) cultured potassium chloride crystals (other than optical elements weighing not less than 2.5 g. each, of heading 3824); optical elements of potassium chloride (heading 9001).

2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

- (a) goods which answer to one or other of the descriptions given below:
 - (i) sodium nitrate, whether or not pure;
 - (ii) ammonium nitrate, whether or not pure;
 - (iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) ammonium sulphate, whether or not pure;
 - (v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) calcium cyanamide, whether or not pure or treated with oil;
 - (viii) urea, whether or not pure;
- (b) fertilisers consisting of any of the goods described in (A) above mixed together;
- (c) fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances;
- (d) liquid fertilisers consisting of the goods of sub-paragraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

- (a) goods which answer to one or other of the descriptions given below:
 - (i) basic slag;
 - (ii) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
 - (iii) superphosphates (single, double or triple);
 - (iv) calcium hydrogen orthophosphate containing not less than 0.2 per cent. by weight of fluorine calculated on the dry anhydrous product;
- (b) fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit;
- (c) fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105 :

- (a) goods which answer to one or other of the descriptions given below:
 - (i) crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) potassium chloride, whether or not pure, except as provided in Note 1(C) above;
 - (iii) potassium sulphate, whether or not pure;
 - (iv) magnesium potassium sulphate, whether or not pure;
- (b) fertilisers consisting of any of the goods described in (A) above mixed together.

5. Ammonium dihydrogen orthophosphate (monoammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate) whether or not pure, and intermixtures thereof, are to be classified in heading 3105.

6. For the purposes of heading 3105, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
3101	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS			
3101 00	- <i>Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products :</i>			
3101 00 10	--- Guano	kg.	10%	-
	--- <i>Other :</i>			
3101 00 91	---- Animal dung	kg.	10%	-
3101 00 92	---- Animal excreta	kg.	10%	-
3101 00 99	---- Other	kg.	10%	-
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS			
3102 10 00	- Urea, whether or not in aqueous solution	kg.	10%	-
	- <i>Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:</i>			
3102 21 00	-- Ammonium sulphate	kg.	5%	-
3102 29	-- <i>Other :</i>			
3102 29 10	--- Ammonium sulphonitrate	kg.	10%	-
3102 29 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3102 30 00	- Ammonium nitrate, whether or not in aqueous solution	kg.	10%	-
3102 40 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg.	10%	-
3102 50 00	- Sodium nitrate	kg.	Free	-
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg.	10%	-
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg.	10%	-
3102 90	- <i>Other, including mixtures not specified in the foregoing sub-headings :</i>			
3102 90 10	--- Double salts or mixtures of calcium nitrate and magnesium nitrate	kg.	10%	-
3102 90 90	--- Other	kg.	10%	-
3103	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC			
3103 10 00	- Superphosphates	kg.	10%	-
3103 90 00	- Other	kg.	10%	-
3104	MINERAL OR CHEMICAL FERTILISERS, POTASSIC			
3104 20 00	- Potassium chloride	kg.	10%	-
3104 30 00	- Potassium sulphate	kg.	5%	-
3104 90 00	- Other	kg.	10%	-
3105	MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG			
3105 10 00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	kg.	10%	-
3105 20 00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg.	5%	-
3105 30 00	- Diammonium hydrogen ortho phosphate (diammonium phosphate)	kg.	5%	-
3105 40 00	- Ammonium dihydrogen ortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :</i>			
3105 51 00	-- Containing nitrates and phosphates	kg.	5%	-
3105 59 00	-- Other	kg.	5%	-
3105 60 00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg.	5%	-
3105 90	- <i>Other :</i>			
3105 90 10	--- Mineral or chemical fertilisers containing two fertilising elements namely nitrogen and potassium	kg.	5%	-
3105 90 90	--- Other	kg.	5%	-

**Exempts Urea, when imported into India under the Urea Off-take Agreement.
[Notifn. No. 4 /2015-Customs, dt. 16.2.2015.]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts Urea, falling under tariff item 3102 10 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) when imported into India under the Urea Off-take Agreement (hereinafter referred to as UOTA) dated 29th May, 2002, as amended from time to time, between the Government of India and Oman-India Fertilizer Company S.A.O.C., from so much of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, and from the so much of the additional duty leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act, as is in excess of the amount calculated on the declared value of Urea as agreed under the UOTA, subject to the condition that the importer shall produce, prior to clearance of the said goods, before the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction, as the case may be, a certificate from an officer not below the rank of Under Secretary to the Government of India in the Department of Fertilizer to the effect that such declared value is in terms of agreed price under UOTA.

CHAPTER 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

NOTES:

1. This Chapter does not cover :

(a) separate chemically defined elements or compounds [except those of heading 3203 or 3204, inorganic products of a kind used as lumino-phores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212];

(b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or

(c) mastics of asphalt or other bituminous mastics (heading 2715).

2. Heading 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.

4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 per cent. of the weight of the solution.

5. The expression “colouring matter” in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression “stamping foils” in heading 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
3201	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			

(1)	(2)	(3)	(4)	(5)
3201 10 00	- Quebracho extract	kg.	10%	-
3201 20 00	- Wattle extract	kg.	10%	-
3201 90	- <i>Other</i> :			
3201 90 10	--- Gambier extracts	kg.	10%	5%
3201 90 20	--- Myrobalan fruit extract	kg.	10%	5%
3201 90 30	--- Gallotannic acid (tannin, digallic acid)	kg.	10%	5%
3201 90 90	--- Other	kg.	10%	5%
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning			
3202 10 00	- Synthetic organic tanning substances	kg.	10%	-
3202 90	- <i>Other</i> :			
3202 90 10	--- Inorganic tanning substances	kg.	10%	-
3202 90 20	--- Tanning preparations, whether or not containing natural tanning substances	kg.	10%	-
3202 90 30	--- Enzymatic preparations for pre-tanning	kg.	10%	-
3202 90 90	--- Other	kg.	10%	-
3203	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN			
3203 00	- <i>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin :</i>			
3203 00 10	--- Cutch (Catechu) extracts	kg.	10%	-
3203 00 20	--- Food colours other than synthetic	kg.	10%	-
3203 00 30	--- Lac-dye	kg.	10%	-
3203 00 40	--- Natural indigo	kg.	10%	-
3203 00 90	--- Other	kg.	10%	-
3204	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS			

(1)	(2)	(3)	(4)	(5)
	FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED			
	- <i>Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :</i>			
3204 11	-- Disperse dyes and preparations based thereon :			
	--- <i>Disperse yellow :</i>			
3204 11 11	---- Disperse yellow 13 (duranol brill yellow 6 G)	kg.	10%	-
3204 11 19	---- Other	kg.	10%	-
	--- <i>Disperse orange :</i>			
3204 11 21	---- Disperse orange 11 (duranol orange G)	kg.	10%	-
3204 11 29	---- Other	kg.	10%	-
	--- <i>Disperse red :</i>			
3204 11 31	---- Disperse red 3 (serisol fast pink B)	kg.	10%	-
3204 11 32	---- Disperse red 4 (celliton fast pink RF)	kg.	10%	-
3204 11 33	---- Disperse red 9 (duranol red GN)	kg.	10%	-
3204 11 39	---- Other	kg.	10%	-
	--- <i>Disperse violet :</i>			
3204 11 41	---- Disperse violet 1 (duranol violet 2R)	kg.	10%	-
3204 11 42	---- Disperse violet 4 (duranol brill violet B)	kg.	10%	-
3204 11 43	---- Disperse violet 8 (duranol brill violet BR)	kg.	10%	-
3204 11 49	---- Other	kg.	10%	-
	--- <i>Disperse blue :</i>			
3204 11 51	---- Disperse blue 1 (duranol brill blue CB)	kg.	10%	-
3204 11 52	---- Disperse blue 3 (duranol brill blue BBN)	kg.	10%	-
3204 11 53	---- Disperse blue 5 (celliton fast blue FFB)	kg.	10%	-
3204 11 54	---- Disperse blue 6 (celliton fast blue FFG)	kg.	10%	-
3204 11 55	---- Disperse blue 14 (duranol brill blue G)	kg.	10%	-
3204 11 56	---- Disperse blue 24 (duranol blue 2G)	kg.	10%	-
3204 11 59	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3204 11 91	---- Disperse greens	kg.	10%	-
3204 11 92	---- Disperse browns	kg.	10%	-
3204 11 93	---- Disperse blacks	kg.	10%	-
3204 11 94	---- Disperse brown mixtures	kg.	10%	-
3204 11 95	---- Disperse grey mixtures	kg.	10%	-
3204 11 96	---- Disperse black mixtures	kg.	10%	-
3204 11 99	---- Other	kg.	10%	-
3204 12	-- <i>Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon :</i>			
	--- <i>Azo dyes :</i>			
3204 12 11	---- Acid yellows	kg.	10%	-
3204 12 12	---- Acid oranges	kg.	10%	-
3204 12 13	---- Acid red	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3204 12 14	---- Acid violets	kg.	10%	-
3204 12 15	---- Acid blues	kg.	10%	-
3204 12 16	---- Acid greens	kg.	10%	-
3204 12 17	---- Acid brown	kg.	10%	-
3204 12 18	---- Acid blacks	kg.	10%	-
3204 12 19	---- Other	kg.	10%	-
	--- <i>Acid greens (non-azo) :</i>			
3204 12 21	---- Acid green 17 (solacet fast green 2G)	kg.	10%	-
3204 12 22	---- Acid green 27 (carbolan green G)	kg.	10%	-
3204 12 23	---- Acid green 28 (carbolan brill green 5G)	kg.	10%	-
3204 12 24	---- Acid green 38 (alizarine cyanine green 3G)	kg.	10%	-
3204 12 25	---- Acid green 44 (alizarine cyanine green GWA)	kg.	10%	-
3204 12 29	---- Other	kg.	10%	-
	--- <i>Acid black (non-azo) :</i>			
3204 12 31	---- Acid black 2 (nigrosine)	kg.	10%	-
3204 12 32	---- Acid black 48 (coomasie fast grey 3G)	kg.	10%	-
3204 12 39	---- Other	kg.	10%	-
	--- <i>Acid Blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo) :</i>			
3204 12 41	---- Acid blue 2 (alizarine brill blue PFN)	kg.	10%	-
3204 12 42	---- Acid blue 14 (solacet fast blue 4 G1)	kg.	10%	-
3204 12 43	---- Acid blue 23 (alizarine light blue 4 G1)	kg.	10%	-
3204 12 44	---- Acid blue 25 (solway ultra blue B)	kg.	10%	-
3204 12 45	---- Acid blue 45 (solway blue RN)	kg.	10%	-
3204 12 46	---- Acid blue 51 (alizarine sky blue FFB]	kg.	10%	-
3204 12 47	---- Acid blue 52 (alizarine light - 5GL)	kg.	10%	-
3204 12 48	---- Acid blue 78 (solway sky blue B)	kg.	10%	-
	--- <i>Acid blues 93, 112, 127, 138, 140 and others (non-azo) :</i>			
3204 12 51	---- Acid blue 93 (ink blue)	kg.	10%	-
3204 12 52	---- Acid blue 112 (coomasie ultra sky SE)	kg.	10%	-
3204 12 53	---- Acid blue 127 (brill alizarine milling blue G)	kg.	10%	-
3204 12 54	---- Acid blue 138 (carbolan blue B)	kg.	10%	-
3204 12 55	---- Acid blue 140 (carbolan brill blue 2R)	kg.	10%	-
3204 12 59	---- Other	kg.	10%	-
	--- <i>Mordant dyes :</i>			
3204 12 61	---- Yellows	kg.	10%	-
3204 12 62	---- Oranges	kg.	10%	-
3204 12 63	---- Violets	kg.	10%	-
3204 12 64	---- Blues	kg.	10%	-
3204 12 65	---- Greens	kg.	10%	-
3204 12 66	---- Browns	kg.	10%	-
3204 12 67	---- Blacks	kg.	10%	-
3204 12 68	---- Red II (alizarine red)	kg.	10%	-
3204 12 69	---- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Other non-azo acid dyes :</i>			
3204 12 91	---- Acid yellows	kg.	10%	-
3204 12 92	---- Acid oranges	kg.	10%	-
3204 12 93	---- Acid red	kg.	10%	-
3204 12 94	---- Acid violets	kg.	10%	-
3204 12 95	---- Acid browns	kg.	10%	-
3204 12 99	---- Other	kg.	10%	-
3204 13	-- <i>Basic dyes and preparations based thereon :</i>			
3204 13 10	--- Basic azo dyes	kg.	10%	-
	--- <i>Basic yellow (non-azo) :</i>			
3204 13 21	---- Yellow 2 (auramine O)	kg.	10%	-
3204 13 29	---- Other	kg.	10%	-
	--- <i>Basic red (non-azo) :</i>			
3204 13 31	---- Red 1 (rhodamine 6 G)	kg.	10%	-
3204 13 39	---- Other	kg.	10%	-
	--- <i>Basic violet (non-azo) :</i>			
3204 13 41	---- Violet 1 (methyl Violet)	kg.	10%	-
3204 13 42	---- Violet 10 (rhodamine B)	kg.	10%	-
3204 13 43	---- Violet 14 (magenta)	kg.	10%	-
3204 13 49	---- Other	kg.	10%	-
	--- <i>Basic blue (non-azo) :</i>			
3204 13 51	---- Blue 9 (methylene Blue)	kg.	10%	-
3204 13 52	---- Blue 16 (victoria Blue B)	kg.	10%	-
3204 13 59	---- Other	kg.	10%	-
	--- <i>Basic green (non-azo) :</i>			
3204 13 61	---- Green 4 (malachite green)	kg.	10%	-
3204 13 69	---- Other	kg.	10%	-
	--- <i>Other non-azo basic dyes :</i>			
3204 13 91	---- Basic oranges	kg.	10%	-
3204 13 92	---- Basic browns	kg.	10%	-
3204 13 93	---- Basic black	kg.	10%	-
3204 13 99	---- Other	kg.	10%	-
3204 14	-- <i>Direct dyes and preparations based thereon :</i>			
	--- <i>Direct yellow (azo) :</i>			
3204 14 11	---- Yellow 12 (chrysophenine G)	kg.	10%	-
3204 14 19	---- Other	kg.	10%	-
	--- <i>Direct red (azo) :</i>			
3204 14 21	---- Congo red	kg.	10%	-
3204 14 29	---- Other	kg.	10%	-
	--- <i>Direct blue (azo) :</i>			
3204 14 31	---- Blue 1 (sky blue FF)	kg.	10%	-
3204 14 39	---- Other	kg.	10%	-
3204 14 40	--- Direct oranges (azo)	kg.	10%	-
3204 14 50	--- Direct greens (azo)	kg.	10%	-
3204 14 60	--- Direct browns (azo)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3204 14 70	--- Direct blacks (azo) --- <i>Direct dyes (non-azo) :</i>	kg.	10%	-
3204 14 81	---- Yellows	kg.	10%	-
3204 14 82	---- Oranges	kg.	10%	-
3204 14 83	---- Reds	kg.	10%	-
3204 14 84	---- Violets	kg.	10%	-
3204 14 85	---- Blues	kg.	10%	-
3204 14 86	---- Greens	kg.	10%	-
3204 14 87	---- Browns	kg.	10%	-
3204 14 88	---- Blacks	kg.	10%	-
3204 14 89	---- Other	kg.	10%	-
3204 14 90	--- Other	kg.	10%	-
3204 15	-- <i>Vat dyes (including those usable in that state as pigments) and preparations thereon :</i> --- <i>Vat yellow :</i>			
3204 15 11	---- Vat yellow 2 (GC)	kg.	10%	-
3204 15 12	---- Vat yellow 4 (indathrene golden yellow GK)	kg.	10%	-
3204 15 19	---- Other --- <i>Vat orange :</i>	kg.	10%	-
3204 15 21	---- Vat oranges 3 (brill orange RK)	kg.	10%	-
3204 15 22	---- Vat oranges 15 (golden orange 3G)	kg.	10%	-
3204 15 29	---- Other --- <i>Vat red :</i>	kg.	10%	-
3204 15 31	---- Vat red (brill pink)	kg.	10%	-
3204 15 39	---- Other --- <i>Vat violet :</i>	kg.	10%	-
3204 15 41	---- Vat violet 1 (brill violet 2R)	kg.	10%	-
3204 15 42	---- Vat violet 3 (magenta B)	kg.	10%	-
3204 15 49	---- Other --- <i>Vat blue :</i>	kg.	10%	-
3204 15 51	---- Vat blue 1 (synthetic indigo)	kg.	10%	-
3204 15 52	---- Vat blue 4	kg.	10%	-
3204 15 53	---- Vat blue 5 (blue 2B)	kg.	10%	-
3204 15 54	---- Vat blue 6 (blue BC)	kg.	10%	-
3204 15 55	---- Vat blue 20 (dark blue 30)	kg.	10%	-
3204 15 56	---- Vat blue 29 (indanthrene brill blue 4G)	kg.	10%	-
3204 15 57	---- Vat blue 43 (carbazole blue)	kg.	10%	-
3204 15 58	---- Reduced vat blues	kg.	10%	-
3204 15 59	---- Other --- <i>Vat green :</i>	kg.	10%	-
3204 15 61	---- Vat green 1 (indanthrene brill green BFFB)	kg.	10%	-
3204 15 62	---- Vat green 2 (indanthrene brill green GG)	kg.	10%	-
3204 15 63	---- Vat green 4 (indanthrene brill green 3B)	kg.	10%	-
3204 15 64	---- Vat green 9 (black BB)	kg.	10%	-
3204 15 69	---- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Vat brown :</i>			
3204 15 71	---- Vat brown 1 (brown BR)	kg.	10%	-
3204 15 72	---- Vat brown 3 (brown RGR)	kg.	10%	-
3204 15 73	---- Vat brown 5 (brown RRD,G)	kg.	10%	-
3204 15 79	---- Other	kg.	10%	-
	--- <i>Vat black :</i>			
3204 15 81	---- Vat black 9 (black RB)	kg.	10%	-
3204 15 82	---- Vat black 25 (olive T)	kg.	10%	-
3204 15 83	---- Vat black 27 (olive R)	kg.	10%	-
3204 15 84	---- Vat black 29 (grey BG)	kg.	10%	-
3204 15 89	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3204 15 91	---- Solubilised vat yellows	kg.	10%	-
3204 15 92	---- Solubilised vat oranges	kg.	10%	-
3204 15 93	---- Solubilised vat reds	kg.	10%	-
3204 15 94	---- Solubilised vat violets	kg.	10%	-
3204 15 95	---- Solubilised vat blues	kg.	10%	-
3204 15 96	---- Solubilised vat greens	kg.	10%	-
3204 15 97	---- Solubilised vat blacks	kg.	10%	-
3204 15 99	---- Other	kg.	10%	-
3204 16	-- <i>Reactive dyes and preparations based thereon :</i>			
3204 16 10	--- Yellows	kg.	10%	-
3204 16 20	--- Oranges	kg.	10%	-
3204 16 30	--- Reds	kg.	10%	-
3204 16 40	--- Violets	kg.	10%	-
3204 16 50	--- Blues	kg.	10%	-
3204 16 60	--- Greens	kg.	10%	-
3204 16 70	--- Browns	kg.	10%	-
3204 16 80	--- Blacks	kg.	10%	-
3204 16 90	--- Other	kg.	10%	-
3204 17	-- <i>Pigments and preparations based thereon :</i>			
	--- <i>Pigment yellow :</i>			
3204 17 11	---- Yellow 1 (hansa yellow)	kg.	10%	-
3204 17 19	---- Other	kg.	10%	-
3204 17 20	--- Pigment oranges	kg.	10%	-
	--- <i>Pigment red :</i>			
3204 17 31	---- Toluidine red	kg.	10%	-
3204 17 39	---- Other	kg.	10%	-
3204 17 40	--- Pigment violets	kg.	10%	-
	--- <i>Pigment blues :</i>			
3204 17 51	---- Blue 15 (pathalocyanine blue)	kg.	10%	-
3204 17 59	---- Other	kg.	10%	-
	--- <i>Pigment greens :</i>			
3204 17 61	---- Green 7 (pathalovyanine green)	kg.	10%	-
3204 17 69	---- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3204 17 70	--- Pigment browns	kg.	10%	-
3204 17 80	--- Pigment blacks	kg.	10%	-
3204 17 90	--- Other	kg.	10%	-
3204 19	-- <i>Other, including mixtures of colouring matter of two or more of the sub-headings 3204 11 to 3204 19 :</i>			
	--- <i>Azoic coupling components 2,4,5,7,8,13 :</i>			
3204 19 11	---- Azoic coupling component 2 (naphthol AS)	kg.	10%	-
3204 19 12	---- Azoic coupling component 4 (naphthol As-BO)	kg.	10%	-
3204 19 13	---- Azoic coupling component 5 (naphthol ASG)	kg.	10%	-
3204 19 14	---- Azoic coupling component 7 (naphthol ASSW)	kg.	10%	-
3204 19 15	---- Azoic coupling component 8 (naphthol ASTR)	kg.	10%	-
3204 19 16	---- Azoic coupling component 13 (naphthol ASSG)	kg.	10%	-
	--- <i>Azoic coupling components 14,15,17,18,20 and others :</i>			
3204 19 21	---- Azoic coupling component 14 (naphthol ASPH)	kg.	10%	-
3204 19 22	---- Azoic coupling component 15 (naphthol ASLB)	kg.	10%	-
3204 19 23	---- Azoic coupling component 17 (naphthol ASBS)	kg.	10%	-
3204 19 24	---- Azoic coupling component 18 (naphthol ASD)	kg.	10%	-
3204 19 25	---- Azoic coupling component 20 (naphthol ASOL)	kg.	10%	-
3204 19 29	---- Other	kg.	10%	-
	--- <i>Azoic diazo component 1,2,3,4,5,6,10,11 :</i>			
3204 19 31	---- Azoic diazo component 1 (fast bordeaux GP base)	kg.	10%	-
3204 19 32	---- Azoic diazo component 2 (fast orange G/GC base)	kg.	10%	-
3204 19 33	---- Azoic diazo component 3 (fast scarlet GGIGGS base)	kg.	10%	-
3204 19 34	---- Azoic diazo component 4 (fast garment GBC base)	kg.	10%	-
3204 19 35	---- Azoic diazo component 5 (fast red B base)	kg.	10%	-
3204 19 36	---- Azoic diazo component 6 (fast orange GR base)	kg.	10%	-
3204 19 37	---- Azoic diazo component 10 (fast red R base)	kg.	10%	-
3204 19 38	---- Azoic diazo component 11 (fast red TR base)	kg.	10%	-
	--- <i>Azoic diazo component 12,13,20,24,32,41,48 and others :</i>			
3204 19 41	---- <i>Azoic diazo component 12 (fast scarlet G base)</i>	kg.	10%	-
3204 19 42	---- Azoic diazo component 13 (fast scarlet R base)	kg.	10%	-
3204 19 43	---- Azoic diazo component 20 (fast blue BB base)	kg.	10%	-
3204 19 44	---- Azoic diazo component 24 (fast blue RR base)	kg.	10%	-
3204 19 45	---- Azoic diazo component 32 (fast red KB base)	kg.	10%	-
3204 19 46	---- Azoic diazo component 41 (fast violet B base)	kg.	10%	-
3204 19 47	---- Azoic diazo component 48 (fast blue B base)	kg.	10%	-
3204 19 49	---- Other	kg.	10%	-
	--- <i>Azoic colours :</i>			
3204 19 51	---- Yellows	kg.	10%	-
3204 19 52	---- Oranges	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3204 19 53	---- Reds	kg.	10%	-
3204 19 54	---- Violets	kg.	10%	-
3204 19 55	---- Blues	kg.	10%	-
3204 19 56	---- Greens	kg.	10%	-
3204 19 57	---- Browns	kg.	10%	-
3204 19 58	---- Blacks	kg.	10%	-
3204 19 59	---- Other	kg.	10%	-
	--- <i>Sulphur based colouring matters :</i>			
3204 19 61	---- Yellows	kg.	10%	-
3204 19 62	---- Oranges	kg.	10%	-
3204 19 63	---- Reds	kg.	10%	-
3204 19 64	---- Blues	kg.	10%	-
3204 19 65	---- Greens	kg.	10%	-
3204 19 66	---- Browns	kg.	10%	-
3204 19 67	---- Blacks	kg.	10%	-
3204 19 69	---- Other	kg.	10%	-
	--- <i>Solvent based colouring matters :</i>			
3204 19 71	---- Yellows	kg.	10%	-
3204 19 72	---- Oranges	kg.	10%	-
3204 19 73	---- Reds	kg.	10%	-
3204 19 74	---- Violets	kg.	10%	-
3204 19 75	---- Blues	kg.	10%	-
3204 19 76	---- Greens	kg.	10%	-
3204 19 77	---- Browns	kg.	10%	-
3204 19 78	---- Blacks	kg.	10%	-
3204 19 79	---- Other	kg.	10%	-
	--- <i>Food colouring matters :</i>			
3204 19 81	---- Yellow 3 (sunset yellow)	kg.	10%	-
3204 19 82	---- Yellow 4 (tartrazine)	kg.	10%	-
3204 19 83	---- Reds 5 to 8 (ponceau)	kg.	10%	-
3204 19 84	---- Red 9 (amaranth)	kg.	10%	-
3204 19 85	---- Oranges	kg.	10%	-
3204 19 86	---- Violets	kg.	10%	-
3204 19 87	---- Greens	kg.	10%	-
3204 19 88	---- Browns	kg.	10%	-
3204 19 89	---- Other	kg.	10%	-
3204 19 90	--- Other	kg.	10%	-
3204 20	- <i>Synthetic organic products of a kind used as fluorescent brightening agents :</i>			
3204 20 10	--- Optical whitening agents	kg.	10%	-
3204 20 90	--- Other	kg.	10%	-
3204 90 00	- Other	kg.	10%	-
3205 00 00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3206	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADINGS 3203, 3204 OR 3205; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPIHORES, WHETHER OR NOT CHEMICALLY DEFINED			
3206 11	- <i>Pigments and preparations based on titanium dioxide : -- Containing 80% or more by weight of titanium dioxide calculated on the dry matter :</i>			
3206 11 10	--- Pearlsent pigment (titanium dioxide, coated micaceous and lustres pearl pigment)	kg.	10%	-
3206 11 90	--- Other	kg.	10%	-
3206 19 00	-- Other	kg.	10%	-
3206 20 00	- Pigments and preparations based on chromium compounds	kg.	10%	-
3206 41 00	- <i>Other colouring matter and other preparations : -- Ultramarine and preparations based thereon</i>	kg.	10%	-
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide	kg.	10%	-
3206 49	-- <i>Other :</i>			
3206 49 10	--- Red oxide	kg.	10%	-
3206 49 20	--- Persian red	kg.	10%	-
3206 49 30	--- Yellow ochre	kg.	10%	-
3206 49 40	--- Bronze powder	kg.	10%	-
3206 49 90	--- Other	kg.	10%	-
3206 50 00	- Inorganic products of a kind used as luminophores	kg.	10%	-
3207	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES			
3207 10	- <i>Prepared pigments, prepared opacifiers, prepared colours and similar preparations :</i>			
3207 10 10	--- Prepared organic dye-stuff pigments, dry	kg.	10%	-
3207 10 20	--- Prepared organic dye-stuff pigments, paste	kg.	10%	-
3207 10 30	--- Prepared inorganic pigments	kg.	10%	-
3207 10 40	--- Prepared opacifiers prepared colours and similar preparations	kg.	10%	-
3207 10 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3207 20	- <i>Vitrifiable enamels and glazes, engobes (slips) and similar preparations :</i>			
3207 20 10	--- Vitrifiable enamels and glazes	kg.	10%	-
3207 20 20	--- Engobes (slips) and similar preparations	kg.	10%	-
3207 30 00	- Liquid lustres and similar preparations	kg.	10%	-
3207 40 00	- Glass frit and other glass, in the form of powder, granules or flakes	kg.	10%	-
3208	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER			
3208 10	- <i>Based on polyesters :</i>			
3208 10 10	--- Enamels	kg.	10%	-
3208 10 20	--- Lacquers	kg.	10%	-
3208 10 30	--- Varnishes	kg.	10%	-
3208 10 90	--- Other	kg.	10%	-
3208 20	- <i>Based on acrylic or vinyl polymers :</i>			
3208 20 10	--- Enamels	kg.	10%	-
3208 20 20	--- Lacquers	kg.	10%	-
3208 20 30	--- Varnishes	kg.	10%	-
3208 20 90	--- Other	kg.	10%	-
3208 90	- <i>Other :</i>			
	--- <i>Based on cellulose nitrate or other cellulose derivatives :</i>			
3208 90 11	---- Nitrocellulose lacquers	kg.	10%	-
3208 90 19	---- Other	kg.	10%	-
	--- <i>Enamels :</i>			
3208 90 21	---- Synthetic enamel, ultra white paints	kg.	10%	-
3208 90 22	---- Synthetic enamel, other colours	kg.	10%	-
3208 90 29	---- Other	kg.	10%	-
3208 90 30	--- Lacquers	kg.	10%	-
	--- <i>Varnishes :</i>			
3208 90 41	---- Insulating varnish	kg.	10%	-
3208 90 49	---- Other	kg.	10%	-
3208 90 50	--- Slip agents	kg.	10%	-
3208 90 90	--- Other	kg.	10%	-
3209	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS,			

(1)	(2)	(3)	(4)	(5)
	DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM			
3209 10	- <i>Based on acrylic or vinyl polymers :</i>			
3209 10 10	--- Acrylic emulsion	kg.	10%	-
3209 10 90	--- Other	kg.	10%	-
3209 90	- <i>Other :</i>			
3209 90 10	--- Dispersion paints	kg.	10%	-
3209 90 20	--- Emulsion paints not elsewhere specified or included	kg.	10%	-
3209 90 90	--- Other	kg.	10%	-
3210	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER			
3210 00	- <i>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :</i>			
	--- <i>Distempers :</i>			
3210 00 11	---- Dry distemper, including cement based water paints	kg.	10%	-
3210 00 12	---- Oil bound distemper	kg.	10%	-
3210 00 19	---- Other	kg.	10%	-
3210 00 20	--- Prepared water pigments of a kind used for finishing leather	kg.	10%	-
3210 00 30	--- Metallic powder or flakes prepared as paints	kg.	10%	-
3210 00 40	--- Poly tetra fluoro ethylene (PTFE) or silicon resin based coating materials	kg.	10%	-
3210 00 90	--- Other	kg.	10%	-
3211 00 00	PREPARED DRIERS	kg.	10%	-
3212	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE			
3212 10 00	- Stamping foils	kg.	10%	-
3212 90	- <i>Other :</i>			
3212 90 10	--- Pigments in linseed oil, white spirit, spirit of turpentine, varnish and other paints or enamel media not elsewhere specified or included	kg.	10%	-
3212 90 20	--- Dyes and other colouring matter put up in forms or packings for retail sale	kg.	10%	-
3212 90 30	--- Aluminium paste	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3212 90 90	--- Other	kg.	10%	-
3213	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS			
3213 10 00	- Colours in sets	kg.	10%	-
3213 90 00	- Other	kg.	10%	-
3214	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE			
3214 10 00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg.	10%	-
3214 90	- <i>Other :</i>			
3214 90 10	--- Non-refractory surfacing preparations	kg.	10%	-
3214 90 20	--- Resin cement	kg.	10%	-
3214 90 90	--- Other	kg.	10%	-
3215	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID			
	- <i>Printing ink :</i>			
3215 11	-- <i>Black :</i>			
3215 11 10	--- Lithographic ink and jelly	kg.	10%	-
3215 11 20	--- Newspaper ink	kg.	10%	-
3215 11 30	--- Rotary ink	kg.	10%	-
3215 11 40	--- Screen printing ink	kg.	10%	-
3215 11 90	--- Other	kg.	10%	-
3215 19	-- <i>Other :</i>			
3215 19 10	--- Lithographic ink and jelly	kg.	10%	-
3215 19 20	--- Newspaper ink	kg.	10%	-
3215 19 30	--- Rotary ink	kg.	10%	-
3215 19 40	--- Screen printing ink	kg.	10%	-
3215 19 90	--- Other	kg.	10%	-
3215 90	- <i>Other :</i>			
3215 90 10	--- Fountain pen ink	kg.	10%	-
3215 90 20	--- Ball pen ink	kg.	10%	-
3215 90 30	--- Indelible ink	kg.	10%	-
3215 90 40	--- Drawing ink	kg.	10%	-
3215 90 90	--- Other	kg.	10%	-

CHAPTER 33

Essential oils and resinoids, perfumery, cosmetic or toilet preparations

NOTES :

1. This Chapter does not cover:
 - (a) natural oleoresins or vegetable extracts of heading 1301 or 1302;
 - (b) soap or other products of heading 3401; or
 - (c) gum, wood or sulphate turpentine or other products of heading 3805.
2. The expression “odoriferous substances” in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression “perfumery, cosmetic or toilet preparations” in heading 3307 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solution; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
3301	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS			
	- <i>Essential oils of citrus fruit :</i>			
3301 12 00	-- Of orange	kg.	30%	-
3301 13 00	-- Of lemon	kg.	30%	-
3301 19	-- <i>Other :</i>			
3301 19 10	--- Citronella oil	kg.	30%	-
3301 19 90	--- Other	kg.	30%	-
	- <i>Essential oils other than those of citrus fruit:</i>			
3301 22	-- <i>Of jasmin :</i>			
3301 24 00	-- Of peppermint (<i>Mentha piperita</i>)	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
3301 25	-- <i>Of other mints :</i>			
3301 25 10	--- Spearmint oil (ex-mentha spicata)	kg.	30%	-
3301 25 20	--- Water mint-oil (ex-mentha aquatic)	kg.	30%	-
3301 25 30	--- Horsemint oil (ex-mentha sylvestries)	kg.	30%	-
3301 25 40	--- Bergament oil (<i>ex-mentha citrate</i>)	kg.	30%	-
3301 25 90	--- Other	kg.	30%	-
3301 29	-- <i>Other:</i>			
	--- <i>Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil:</i>			
3301 29 11	---- Anise oil (aniseed oil)	kg.	30%	-
3301 29 12	---- Cajeput oil	kg.	30%	-
3301 29 13	---- Cananga oil	kg.	30%	-
3301 29 14	---- Caraway oil	kg.	30%	-
3301 29 15	---- Cassia oil	kg.	30%	-
3301 29 16	---- Cedarwood oil	kg.	30%	-
3301 29 17	---- Cinnamon bark oil	kg.	30%	-
3301 29 18	---- Cinnamon leaf oil	kg.	30%	-
	--- <i>Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil:</i>			
3301 29 21	---- Clove leaf or stem, oil	kg.	30%	-
3301 29 22	---- Coriander seed oil	kg.	30%	-
3301 29 23	---- Dill oil (anethum oil)	kg.	30%	-
3301 29 24	---- Eucalyptus oil	kg.	30%	-
3301 29 25	---- Fennel seed oil	kg.	30%	-
3301 29 26	---- Ginger oil	kg.	30%	-
3301 29 27	---- Ginger grass oil	kg.	30%	-
3301 29 28	---- Clove bud oil	kg.	30%	-
	--- <i>Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil :</i>			
3301 29 31	---- Tuberose concentrate	kg.	30%	-
3301 29 32	---- Nutmeg oil	kg.	30%	-
3301 29 33	---- Palmarosa oil	kg.	30%	-
3301 29 34	---- Patchouli oil	kg.	30%	-
3301 29 35	---- Pepper oil	kg.	30%	-
3301 29 36	---- Petitgrain oil	kg.	30%	-
3301 29 37	---- Sandalwood oil	kg.	30%	-
3301 29 38	---- Rose oil	kg.	30%	-
	--- <i>Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil :</i>			
3301 29 41	---- Camphor oil	kg.	30%	-
3301 29 42	---- Lemon grass oil	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
3301 29 43	---- Ylang ylang oil	kg.	30%	-
3301 29 44	---- Davana oil	kg.	30%	-
3301 29 45	---- Cumin oil	kg.	30%	-
3301 29 46	---- Celery seed oil	kg.	30%	-
3301 29 47	---- Garlic oil	kg.	30%	-
3301 29 48	---- Paprika oil	kg.	30%	-
3301 29 49	---- Turmeric oil	kg.	30%	-
3301 29 50	--- Spices' oils not elsewhere specified or included	kg.	30%	-
3301 29 90	--- Other	kg.	30%	-
3301 30	- <i>Resinoids :</i>			
3301 30 10	--- Agar oil	kg.	30%	-
	-- <i>Other:</i>			
3301 30 91	---- Flavouring essences, all types, including those for liquors	kg.	30%	-
3301 30 99	---- Other	kg.	30%	-
3301 90	- <i>Other :</i>			
	--- <i>Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins:</i>			
3301 90 11	---- Fenugreek oleoresins	kg.	30%	-
3301 90 12	---- Ginger oleoresins	kg.	30%	-
3301 90 13	---- Pepper oleoresins	kg.	30%	-
3301 90 14	---- Turmeric oleoresins	kg.	30%	-
3301 90 15	---- Cardamom oleoresins	kg.	30%	-
3301 90 16	---- Celery seed oleoresins	kg.	30%	-
3301 90 17	---- Nutmeg oleoresins	kg.	30%	-
	--- <i>Clove, capsicum, coriander, cumin and fennel oleoresins and oleoresins of spices not elsewhere specified or included:</i>			
3301 90 21	---- Clove oleoresins	kg.	30%	-
3301 90 22	---- Capsicum oleoresins	kg.	30%	-
3301 90 23	---- Coriander oleoresins	kg.	30%	-
3301 90 24	---- Cumin oleoresins	kg.	30%	-
3301 90 25	---- Fennel oleoresins	kg.	30%	-
3301 90 29	---- Oleoresins of spices not elsewhere specified or included	kg.	30%	-
	--- <i>Attars of all kinds in fixed oil base; mustard oil aroma essence of ambrettolide (ambrette seed oil essence):</i>			
3301 90 31	---- Attars of all kinds in fixed oil base	kg.	30%	-
3301 90 32	---- Mustard oil aroma	kg.	30%	-
3301 90 33	---- Essence of ambrettolide (ambrette seed oil essence)	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included :</i>			
3301 90 41	---- Flavouring essences, all types, including those for liquors	kg.	30%	-
3301 90 49	---- Other	kg.	30%	-
	--- <i>Terpenic by-products of the deterpenation of essential oils :</i>			
3301 90 51	---- Flavouring essences, all types, including those for liquors	kg.	30%	-
3301 90 59	---- Other	kg.	30%	-
3301 90 60	--- Aqueous distillates of essential oils, not elsewhere specified or included	kg.	30%	-
	--- <i>Aqueous solutions of essential oils:</i>			
3301 90 71	---- Flavouring essences, all types, including those for liquors	kg.	30%	-
3301 90 79	---- Other	kg.	30%	-
3301 90 90	--- Other	kg.	30%	-
3302	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES			
3302 10	- <i>Of a kind used in the food or drink industries:</i>			
3302 10 10	--- Synthetic flavouring essences	kg.	100%	-
3302 10 90	--- Other	kg.	100%	-
3302 90	- <i>Other:</i>			
	--- <i>Mixtures of aromatic chemicals and essential oils as perfume base:</i>			
3302 90 11	---- Synthetic perfumery compounds	kg.	10%	-
3302 90 12	---- Synthetic essential oil	kg.	10%	-
3302 90 19	---- Other	kg.	10%	-
3302 90 20	--- Aleuritic acid	kg.	10%	-
3302 90 90	--- Other	kg.	10%	-
3303	PERFUMES AND TOILET WATERS			
3303 00	- <i>Perfumes and toilet waters:</i>			
3303 00 10	--- Eau-de-cologne	kg.	10%	-
3303 00 20	--- Rose water	kg.	10%	-
3303 00 30	--- Keora water	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3303 00 40	--- Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)	kg.	10%	-
3303 00 50	--- Perfumes containing spirit	kg.	10%	-
3303 00 60	--- Spirituous toilet preparations not elsewhere specified or included	kg.	10%	-
3303 00 90	--- Other	kg.	10%	-
3304	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS			
3304 10 00	- Lip make-up preparations	kg.	10%	-
3304 20 00	- Eye make-up preparations	kg.	10%	-
3304 30 00	- Manicure or pedicure preparations	kg.	10%	-
	- <i>Other:</i>			
3304 91	-- <i>Powders, whether or not compressed:</i>			
3304 91 10	--- Face powders	kg.	10%	-
3304 91 20	--- Talcum powders	kg.	10%	-
3304 91 90	--- Other	kg.	10%	-
3304 99	-- <i>Other:</i>			
3304 99 10	--- Face creams	kg.	10%	-
3304 99 20	--- Nail polish or lacquers	kg.	10%	-
3304 99 30	--- Moisturising lotion	kg.	10%	-
3304 99 40	--- Sindur, bindi, kumkum	kg.	10%	-
3304 99 50	--- Turmeric preparations	kg.	10%	-
3304 99 90	--- Other	kg.	10%	-
3305	PREPARATIONS FOR USE ON THE HAIR			
3305 10	- <i>Shampoos:</i>			
3305 10 10	--- Containing spirit	kg.	10%	-
3305 10 90	--- Other	kg.	10%	-
3305 20 00	- Preparations for permanent waving or straightening	kg.	10%	-
3305 30 00	- Hair lacquers	kg.	10%	-
3305 90	- <i>Other :</i>			
	--- <i>Hair oil :</i>			
3305 90 11	---- Perfumed	kg.	10%	-
3305 90 19	---- Other	kg.	10%	-
3305 90 20	--- Brilliantines (spirituous)	kg.	10%	-
3305 90 30	--- Hair cream	kg.	10%	-
3305 90 40	--- Hair dyes (natural, herbal or synthetic)	kg.	10%	-
3305 90 50	--- Hair fixers	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3305 90 90	--- Other	kg.	10%	-
3306	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES			
3306 10	- <i>Dentifrices :</i>			
3306 10 10	--- In powder	kg.	10%	-
3306 10 20	--- In paste	kg.	10%	-
3306 10 90	--- Other	kg.	10%	-
3306 20 00	- Yarn used to clean between the teeth (dental floss)	kg.	10%	-
3306 90 00	- Other	kg.	10%	-
3307	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED, PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES			
3307 10	- <i>Pre-shave, shaving or after-shave preparations:</i>			
3307 10 10	--- Shaving cream	kg.	10%	-
3307 10 90	--- Other	kg.	10%	-
3307 20 00	- Personal deodorants and anti-perspirants	kg.	10%	-
3307 30	- <i>Perfumed bath salts and other bath preparations:</i>			
3307 30 10	--- Bath oil (thailam)	kg.	10%	-
3307 30 90	--- Other	kg.	10%	-
	- <i>Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:</i>			
3307 41 00	-- "Agarbatti" and other odoriferous preparations which operate by burning	kg.	10%	-
3307 49 00	-- Other	kg.	10%	-
3307 90	- <i>Other:</i>			
3307 90 10	--- Depilatories	kg.	10%	-
3307 90 20	--- Sterile contact lens care solution	kg.	10%	-
3307 90 90	--- Other	kg.	10%	-

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

NOTES :

1. This Chapter does not cover :

(a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 1517);

(b) separate chemically defined compounds; or

(c) shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).

2. For the purposes of heading 3401, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as “scouring powders and similar preparations”.

3. For the purposes of heading 3402, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water 4.5×10^{-2} N/m (45 dyne/Cm) or less.

4. In heading 3403, the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.

5. In heading 3404, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to:

(a) chemically produced organic products of a waxy character, whether or not water-soluble;

(b) products obtained by mixing different waxes;

(c) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials, the heading does not apply to:

(i) products of headings 1516, 3402 or 3823, even if having a waxy character;

(ii) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;

(iii) mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or

(iv) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
3401	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT			
	- <i>Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :</i>			
3401 11	-- <i>For toilet use (including medicated products):</i>			
3401 11 10	--- Medicated toilet soaps	kg.	10%	-
3401 11 20	--- Shaving soaps other than shaving cream	kg.	10%	-
3401 11 90	--- Other	kg.	10%	-
3401 19	-- <i>Other:</i>			
	--- <i>Bars and blocks of not less than 500 gm in weight:</i>			
3401 19 11	---- Industrial soap	kg.	10%	-
3401 19 19	---- Other	kg.	10%	-
3401 19 20	--- Flakes, chips and powder	kg.	10%	-
3401 19 30	--- Tablets and cakes	kg.	10%	-
	--- <i>Household and laundry soaps not elsewhere specified or included :</i>			
3401 19 41	---- Household soaps	kg.	10%	-
3401 19 42	---- Laundry soaps	kg.	10%	-
3401 19 90	--- Other	kg.	10%	-
3401 20 00	- Soap in other forms	kg.	10%	-
3401 30	- <i>Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap :</i>			
	--- <i>For toilet use (including medicated products):</i>			
3401 30 11	---- Medicated toilet soaps	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3401 30 12	---- Shaving cream and shaving gel	kg.	10%	-
3401 30 19	---- Other	kg.	10%	-
3401 30 90	--- Other	kg.	10%	-
3402	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP), SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 3401			
	- <i>Organic surface-active agents, whether or not put up for retail sale:</i>			
3402 11	-- <i>Anionic:</i>			
3402 11 10	--- Silicone surfactant	kg.	10%	10%
3402 11 90	--- Other	kg.	10%	10%
3402 12 00	-- Cationinc	kg.	10%	10%
3402 13 00	-- Non-ionic	kg.	10%	10%
3402 19 00	-- Other	kg.	10%	10%
3402 20	- <i>Preparations put up for retail sale:</i>			
3402 20 10	--- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	10%	-
3402 20 20	--- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	10%	-
3402 20 90	--- Other	kg.	10%	-
3402 90	-- <i>Other:</i>			
	--- <i>Synthetic detergents:</i>			
3402 90 11	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 12	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 19	---- Other	kg.	10%	-
3402 90 20	--- Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil	kg.	10%	-
3402 90 30	--- Penetrators	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Wetting agents:</i>			
3402 90 41	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 42	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 49	---- Other	kg.	10%	-
	--- <i>Washing preparations whether or not containing soap :</i>			
3402 90 51	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 52	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 59	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3402 90 91	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 92	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 99	---- Other	kg.	10%	-
3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS - <i>Containing petroleum oils or oils obtained from bituminous minerals:</i>			
3403 11 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	10%	-
3403 19 00	-- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3403 91 00	- <i>Other:</i> -- Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	10%	-
3403 99 00	-- Other	kg.	10%	-
3404	ARTIFICIAL WAXES AND PREPARED WAXES			
3404 20 00	- Of poly (oxyethylene) (polyethylene glycol)	kg.	10%	-
3404 90	- <i>Other:</i>			
3404 90 10	--- Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	kg.	10%	-
3404 90 20	--- Polyethylene wax	kg.	10%	-
	--- <i>Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents :</i>			
3404 90 31	---- Poly brominated biphenyls	kg.	10%	-
3404 90 32	---- Poly chlorinated biphenyls	kg.	10%	-
3404 90 33	---- Poly chlorinated terphenyls	kg.	10%	-
3404 90 39	---- Other	kg.	10%	-
3404 90 90	--- Other	kg.	10%	-
3405	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 3404			
3405 10 00	- Polishes, creams and similar preparations for footwear or leather	kg.	10%	-
3405 20 00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	kg.	10%	-
3405 30 00	- Polishes and similar preparations for coach-work, other than metal polishes	kg.	10%	-
3405 40 00	- Scouring pastes and powders and other scouring preparations	kg.	10%	-
3405 90	- <i>Other:</i>			
3405 90 10	--- Polishes and compositions for application to metal including diamond polishing powder or paste	kg.	10%	-
3405 90 90	--- Other	kg.	10%	-
3406	CANDLES, TAPERS AND THE LIKE			
3406 00	- <i>Candles, tapers and the like:</i>			

(1)	(2)	(3)	(4)	(5)
3406 00 10	--- Candles	kg.	10%	-
3406 00 90	--- Other	kg.	10%	-
3407	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)			
3407 00	- <i>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):</i>			
3407 00 10	--- Modelling pastes, including those put up for children's amusement	kg.	10%	-
3407 00 90	--- Other	kg.	10%	-

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

NOTES :

1. This Chapter does not cover:

- (a) yeasts (heading 2102);
- (b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) enzymatic preparations for pre-tanning (heading 3202);
- (d) enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) hardened proteins (heading 3913); or
- (f) gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 3505, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 1702.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
3501	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES			
3501 10 00	- Casein	kg.	30%	-
3501 90 00	- Other	kg.	30%	-
3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES			
	- <i>Egg albumin</i> :			
3502 11 00	-- Dried	kg.	30%	-
3502 19 00	-- Other	kg.	30%	-
3502 20 00	- Milk albumin, including concentrates of two or more whey proteins	kg.	30%	-
3502 90 00	- Other	kg.	30%	-
3503	GELATIN [INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED] AND			

(1)	(2)	(3)	(4)	(5)
	GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 3501			
3503 00	- <i>Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured] and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501:</i>			
3503 00 10	--- Isinglass	kg.	30%	-
3503 00 20	--- Gelatin, edible grade and not elsewhere specified or included	kg.	30%	-
3503 00 30	--- Glues derived from bones, hides and similar items; fish glues	kg.	30%	-
3503 00 90	--- Other	kg.	30%	-
3504	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED			
3504 00	- <i>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:</i>			
3504 00 10	--- Peptones	kg.	30%	-
	--- <i>Other :</i>			
3504 00 91	--- Isolated soya protein	kg.	30%	-
3504 00 99	--- Others	kg.	30%	-
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES			
3505 10	- <i>Dextrins and other modified starches:</i>			
3505 10 10	--- Esterified starches	kg.	50%	-
3505 10 90	--- Other	kg.	50%	-
3505 20 00	- Glues	kg.	30%	-
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG			
3506 10 00	- Products suitable for use as glues or	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of			
	- <i>Other :</i>			
3506 91	-- <i>Adhesives based on polymers of headings 3901 to 3913 or on rubber:</i>			
3506 91 10	--- Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)	kg.	10%	-
3506 91 90	--- Other	kg.	10%	-
3506 99	-- <i>Other :</i>			
3506 99 10	--- Synthetic glue with phenol urea or cresol (with formaldehyde) as the main component	kg.	10%	-
	--- <i>Prepared glues and other prepared adhesives not elsewhere specified or included:</i>			
3506 99 91	---- Based on starch, gum, latex, PF, UF and PVA	kg.	10%	-
3506 99 99	---- Other	kg.	10%	-
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED			
3507 10	- <i>Rennet and concentrates thereof:</i>			
	--- <i>Microbial rennet:</i>			
3507 10 11	---- Animal rennet	kg.	10%	-
3507 10 19	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3507 10 91	---- Animal rennet	kg.	10%	-
3507 10 99	---- Other	kg.	10%	-
3507 90	- <i>Other :</i>			
3507 90 10	--- Industrial enzymes (textile assistant)	kg.	10%	-
3507 90 20	--- Pancreatin pure (excluding medicament)	kg.	10%	-
3507 90 30	--- Pepsin (excluding medicament)	kg.	10%	-
3507 90 40	--- Pectin esterases pure	kg.	10%	-
3507 90 50	--- Pectolytic enzyme (pectinase)	kg.	10%	-
	--- <i>Other enzymes of microbial origin:</i>			
3507 90 61	---- Streptokinase	kg.	10%	-
3507 90 62	---- Amylases enzymes	kg.	10%	-
3507 90 69	---- Other	kg.	10%	-
	--- <i>Enzymes for pharmaceutical use, other than streptokinase :</i>			
3507 90 71	---- Papain, pure, of pharmaceutical grade	kg.	10%	-
3507 90 79	---- Other	kg.	10%	-
	--- <i>Other:</i>			
3507 90 91	---- Enzymatic preparations containing food stuffs	kg.	10%	-
3507 90 99	---- Other	kg.	10%	-

CHAPTER 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

NOTES :

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or 2(b) below.

2. The expression “articles of combustible materials” in heading 3606 applies only to:

(a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and

(c) resin torches, firelighters and the like.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	Areas	(5)
3601	PROPELLANT POWDERS			
3601 00	- <i>Propellant powders :</i>			
3601 00 10	--- Blasting powder	kg.	10%	-
3601 00 20	--- Gun powder	kg.	10%	-
3601 00 90	--- Other	kg.	10%	-
3602	PREPARED EXPLOSIVES, OTHER THAN PROPELLANT POWDERS			
3602 00	- <i>Prepared explosives, other than propellant powders :</i>			
3602 00 10	--- Industrial explosives	kg.	10%	-
3602 00 90	--- Other	kg.	10%	-
3603	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS			
3603 00	- <i>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:</i>			
	--- <i>Safety fuses :</i>			
3603 00 11	---- For mine blasting	kg.	10%	-
3603 00 19	--- Other	kg.	10%	-
3603 00 20	--- Detonating fuses	kg.	10%	-
	--- <i>Percussion and detonating caps:</i>			

(1)	(2)	(3)	(4)	(5)
3603 00 31	---- Non-ordnance	kg.	10%	-
3603 00 39	---- Other	kg.	10%	-
	--- <i>Igniters :</i>			
3603 00 41	---- Non-ordnance	kg.	10%	-
3603 00 49	---- Other	kg.	10%	-
	--- <i>Electric detonators:</i>			
3603 00 51	---- Containing explosives electrically ignited, non-ordnance	kg.	10%	-
3603 00 59	---- Other	kg.	10%	-
3604	FIREWORKS, SIGNALLING FLARES, RAIN ROCK-ETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES			
3604 10 00	- Fireworks	kg.	10%	-
3604 90	- <i>Other:</i>			
3604 90 10	--- Ship signals	kg.	10%	-
3604 90 90	--- Other	kg.	10%	-
3605	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 3604			
3605 00	- <i>Matches, other than pyrotechnic articles of heading 3604 :</i>			
3605 00 10	--- Safety matches	kg.	10%	-
3605 00 90	--- Other	kg.	10%	-
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER			
3606 10 00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	kg.	10%	-
3606 90	-- <i>Other :</i>			
3606 90 10	--- Combustible preparations	kg.	10%	-
	--- <i>Other :</i>			
3606 90 91	---- Ferro-cerium, in all forms	kg.	10%	-
3606 90 92	---- Pyrophoric alloys, in all forms	kg.	10%	-
3606 90 93	---- DNPT (dinitroso-penta-methylene tetramine)	kg.	10%	-
3606 90 99	---- Others	kg.	10%	-

CHAPTER 37

Photographic or cinematographic goods

NOTES :

1. This Chapter does not cover waste or scrap.

2. In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

SUPPLEMENTARY NOTE :

In this Chapter, the term “Central Board of Film Certification” means the authority established under law in India for the purpose of certifying the films.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard Areas	Preferential
(1)	(2)	(3)	(4)	(5)
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT-FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS			
3701 10	- <i>For X-ray :</i>			
3701 10 10	--- Medical	m ²	10%	-
3701 10 90	--- Other	m ²	10%	-
3701 20 00	- Instant print film	kg.	10%	-
3701 30 00	- Other plates and film, with any side exceeding 255 mm	m ²	10%	-
	- <i>Other :</i>			
3701 91	-- <i>For colour photography (Polychrome):</i>			
3701 91 10	--- Cinematographic film	kg.	10%	-
3701 91 90	--- Other	kg.	10%	-
3701 99	-- <i>Other :</i>			
3701 99 10	--- Cinematographic film	m ²	10%	-
3701 99 90	--- Other	m ²	10%	-
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPER-BOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED			
3702 10 00	- For X-ray	m ²	10%	-
	- <i>Other film, without perforations, of a width not exceeding 105 mm:</i>			

(1)	(2)	(3)	(4)	(5)
3702 31	-- <i>For colour photography (Polychrome):</i>			
3702 31 10	--- Cinematographic film	u	10%	-
3702 31 90	--- Other	u	10%	-
3702 32	-- <i>Other, with silver halide emulsion:</i>			
3702 32 10	--- Cinematographic film	m ²	10%	-
3702 32 90	--- Other	m ²	10%	-
3702 39	-- <i>Other :</i>			
3702 39 10	--- Cinematographic film	m ²	10%	-
3702 39 90	--- Other	m ²	10%	-
	- <i>Other film, without perforations, of a width exceeding 105 mm :</i>			
3702 41	-- <i>Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (Polychrome) :</i>			
3702 41 10	--- Cinematographic film	m ²	10%	-
3702 41 90	--- Other	m ²	10%	-
3702 42	-- <i>Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography :</i>			
3702 42 10	--- Photographic film of a width 620 mm in rolls	m ²	10%	-
3702 42 20	--- Cinematographic film	m ²	10%	-
3702 42 90	--- Other	m ²	10%	-
3702 43	-- <i>Of a width exceeding 610 mm and of a length not exceeding 200 m:</i>			
3702 43 10	--- Photographic films (black and white) of a width 620 mm	m ²	10%	-
3702 43 20	--- Cinematographic film	m ²	10%	-
3702 43 90	--- Other	m ²	10%	-
3702 44	-- <i>Of a width exceeding 105 mm but not exceeding 610 mm:</i>			
3702 44 10	--- Photographic films of a width 120 mm in rolls	m ²	10%	-
3702 44 20	--- Cinematographic film	m ²	10%	-
3702 44 90	--- Other	m ²	10%	-
	- <i>Other film, for colour photography (polychrome) :</i>			
3702 52	-- <i>Of a width not exceeding 16 mm :</i>			
3702 52 10	--- Finished rolls of cinematographic positive	m	10%	-
3702 52 20	--- Other cinematographic film	m	10%	-
3702 52 90	--- Other	m	10%	-
3702 53 00	-- <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides</i>	m	10%	-

(1)	(2)	(3)	(4)	(5)
3702 54	-- <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:</i>			
3702 54 10	--- Finished rolls of cinematographic positive	m	10%	-
3702 54 20	--- Other cinematographic film	m	10%	-
3702 54 90	--- Other	m	10%	-
3702 55	-- <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :</i>			
3702 55 10	--- Finished rolls of cinematographic positive	m	10%	-
3702 55 20	--- Other cinematographic film	m	10%	-
3702 55 90	--- Other	m	10%	-
3702 56	-- <i>Of a width exceeding 35 mm :</i>			
3702 56 10	--- Finished rolls of cinematographic positive	m	10%	-
3702 56 20	--- Other cinematographic film	m	10%	-
3702 56 90	--- Other	m	10%	-
	- <i>Other :</i>			
3702 96	-- <i>Of a width not exceeding 35 mm and of a length not exceeding 30 m:</i>			
3702 96 11	---- Not exceeding 16 mm	m	10%	-
3702 96 19	---- Other	m	10%	-
3702 97	-- <i>Of a width not exceeding 35 mm and of a length exceeding 30 m : 20</i>			
	--- Cinematographic film:			
3702 97 11	---- Not exceeding 16 mm	ml	0%	-
3702 97 19	---- Other	m	10%	-
3702 98	-- <i>Of a width exceeding 35 mm:</i>			
3702 98 10	--- Cinematographic film	m	10%	-
3702 98 90	--- Other	m	10%	-
3703	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES SENSITISED, UNEXPOSED			
3703 10	- <i>In rolls of a width exceeding 610 mm:</i>			
3703 10 10	--- Photographic paper or paperboard	kg.	10%	-
3703 10 20	--- Textiles	kg.	10%	-
3703 20	- <i>Other, for colour photography (polychrome):</i>			
3703 20 10	--- Photographic paper or paperboard	kg.	10%	-
3703 20 20	--- Textiles	kg.	10%	-
3703 90	- <i>Other :</i>			
3703 90 10	--- Photographic paper or paperboard	kg.	10%	-
3703 90 20	--- Textiles	kg.	10%	-
3704	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPER BOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED			

(1)	(2)	(3)	(4)	(5)
3704 00	- <i>Photographic plates, film, paper, paper board and textiles, exposed but not developed :</i>			
3704 00 10	--- Photographic paper, or paperboard	kg.	10%	-
3704 00 20	--- Cinematographic plates and film	kg.	10%	-
3704 00 30	--- Sensitised textiles	kg.	10%	-
3704 00 90	--- Other	kg.	10%	-
3705	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM			
3705 10 00	- For offset reproduction	kg.	10%	-
3705 90	- <i>Other :</i>			
3705 90 10	--- Microfiches	kg.	10%	-
3705 90 90	--- Other	kg.	10%	-
3706	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK			
3706 10	- <i>Of a width of 35 mm or more :</i>			
	--- <i>Feature films :</i>			
3706 10 11	---- Made wholly in black and white and of a length not exceeding 4,000 m	m	10%	-
3706 10 12	---- Made wholly in black and white and of a length exceeding 4,000 m	m	10%	-
3706 10 13	---- Made wholly or partly in colour and of a length not exceeding 4,000 m	m	10%	-
3706 10 14	---- Made wholly or partly in colour and of a length exceeding 4,000 m	m	10%	-
3706 10 15	---- Children's films certified by the Central Board of Film Certification to be "Children's Film"	m	10%	-
3706 10 20	--- Documentary shorts, and films certified as such by the Central Board of Film Certification	m	10%	-
3706 10 30	--- News Reels and clippings	m	10%	-
	--- <i>Advertisement shorts and films :</i>			
3706 10 41	---- Made wholly in black and white	m	10%	-
3706 10 42	---- Made wholly or partly in colour	m	10%	-
	--- <i>Other children's film :</i>			
3706 10 51	---- Patch prints, including Logos intended exclusively for the entertainment of children	m	10%	-

(1)	(2)	(3)	(4)	(5)
3706 10 52	---- Children's film certified by the Central Board of Films Certification to be "Children's Film"	m	10%	-
3706 10 59	---- Other	m	10%	-
3706 10 61	---- <i>Educational shorts, and films :</i> Certified as predominantly educational by the Central Board of Film Certification	m	10%	-
3706 10 62	---- Patch prints, including logos intended exclusively for educational purposes	m	10%	-
3706 10 63	---- Teaching aids including film strips of educational nature	m	10%	-
3706 10 69	---- Other	m	10%	-
3706 10 70	--- Short films not elsewhere specified or included	m	10%	-
3706 10 91	---- <i>Other :</i> Audio-visual news or audio-visual views materials including news clippings	m	10%	-
3706 10 92	---- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	10%	-
3706 10 99	---- Other	m	10%	-
3706 90	- <i>Other :</i> --- <i>Feature films :</i>			
3706 90 11	---- Made wholly in black and white and of a length not exceeding 4,000 m	m	10%	-
3706 90 12	---- Made wholly in black and white and of a length exceeding 4,000 m	m	10%	-
3706 90 13	---- Made wholly or partly in colour and of a length not exceeding 4,000 m	m	10%	-
3706 90 14	---- Made wholly or partly in colour and of a length exceeding 4,000 m	m	10%	-
3706 90 15	---- Children's films certified by the Central Board of Film Certification to be "Children's Film"	m	10%	-
3706 90 20	--- Documentary shots, and films certified as such by the Central Board of Film Certification	m	10%	-
3706 90 30	--- News reels and clippings	m	10%	-
3706 90 41	---- <i>Advertisement shots and films :</i> Made wholly in black and white	m	10%	-
3706 90 42	---- Made wholly or partly in colour	m	10%	-
3706 90 51	---- <i>Other children's film :</i> Patch prints, including logos intended exclusively for the entertainment of children	m	10%	-

(1)	(2)	(3)	(4)	(5)
3706 90 52	---- Children's film certified by the Central Board of Films Certification to be "Children's film"	m	10%	-
3706 90 59	---- Other	m	10%	-
3706 90 61	---- <i>Educational shots, and films :</i>			
3706 90 61	---- Certified as predominantly educational by the Central Board of Film Certification	m	10%	-
3706 90 62	---- Patch prints, including logos intended exclusively for educational purposes	m	10%	-
3706 90 63	---- Teaching aids including film strips of educational nature	m	10%	-
3706 90 64	---- Certified as predominantly educational, by Central Board of Film Certification, of width below 30mm	m	10%	-
3706 90 69	---- Other	m	10%	-
3706 90 70	--- Short film not elsewhere specified	m	10%	-
	--- <i>Other:</i>			
3706 90 91	---- Audio-visual news or audio-visual views materials including news clippings	m	10%	-
3706 90 92	---- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	10%	-
3706 90 99	---- Other	m	10%	-
3707	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE			
3707 10 00	- Sensitizing emulsions	kg.	10%	-
3707 90	- <i>Other:</i>			
3707 90 10	--- Chemical products mixed or compounded for Photographic uses (for example, developers and fixers), whether or not in bulk	kg.	10%	-
3707 90 90	--- Other	kg.	10%	-

EXEMPTION NOTIFICATIONS

Exemption to motion pictures, music, gaming software for use on gaming consoles printed or recorded on media falling under headings 3706 or 8523.

[Notfn. No. 27/10-Cus. dt. 27.2.2010]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby

exempts motion pictures, music, gaming software for use on gaming consoles printed or recorded on media falling under headings 3706 or 8523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India,-

- (a) from so much of the duty of customs leviable thereon which is specified in the said First Schedule,
- (b) from so much of additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act,
- (c) from so much of special additional duty leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act,

as is in excess of the duties which would be leviable if the value of the said goods, for the purposes of sub-section (1) of section 14 of the said Customs Act, were equal to the aggregate of-

- (i) the cost of the carrier medium; and
- (ii) the freight and insurance charges incurred in respect of the carrier medium.

Provided that nothing contained in this notification shall apply to motion pictures, music or gaming software imported in a pre-packaged form for retail sale.

CHAPTER 38

Miscellaneous chemical products

NOTES:

1. This Chapter does not cover:

- (a) separate chemically defined elements or compounds with the exception of the following :
 - (1) artificial graphite (heading 3801);
 - (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;
 - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
 - (4) certified reference materials specified in Note 2 below;
 - (5) products specified in Note 3 (a) or 3 (c) below;
- (b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading 2106);
- (c) slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3(b) to Chapter 26 (heading 2620);
- (d) medicaments (Heading 3003 or 3004);
- (e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 3822, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the Schedule.

3. Heading 3824 includes the following goods which are not to be classified in any other heading of this Schedule:

- (a) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) fusel oil; Dippel’s oil;
- (c) ink removers put up in packings for retail sale;
- (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and;

(e) ceramic firing testers, fusible (for example, seger cones).

4. Throughout the Schedule, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:

(a) individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Schedule;

(b) industrial waste;

(c) waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or

(d) clinical waste, as defined in Note 6(a) below.

5. For the purposes of heading 3825, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6. For the purposes of heading 3825, the expression “other wastes” applies to:

(a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) waste organic solvents;

(c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

7. For the purposes of heading 3826, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Sub-heading Notes :

1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin(ISO); binapacryl (ISO); camphechlor (ISO)(toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-o-cresol [DNOC (ISO) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2- dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH) (ISO)], including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2. For the purposes of tariff items 3825 41 00 and 3825 49 00, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

SUPPLEMENTARY NOTES:

In this Chapter:

(1) “Ozone depleting substance” means a substance which—

(a) falls under this Chapter; and

(b) is specified in Schedule I to the Ozone Depleting Substance (Regulation and Control) Rules, 2000;

(2) “hazardous waste” means a substance which—

(a) falls under this Chapter; and

(b) is defined or specified in the Export and Import Policy of the Central Government issued from time to time,

and includes even waste oils and discarded containers specified in the Schedules to the Hazardous Wastes (Management and Handling) Rules, 1989.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
3801	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES			
3801 10 00	- Artificial graphite	kg.	10%	10%
3801 20 00	- Colloidal or semi-colloidal graphite	kg.	10%	-
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg.	10%	-
3801 90 00	- Other	kg.	10%	-
3802	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK			
3802 10 00	- Activated carbon	kg.	10%	10%
3802 90	- Other:			
	--- Activated natural mineral products:			

(1)	(2)	(3)	(4)	(5)
3802 90 11	---- Activated alumina	kg.	10%	-
3802 90 12	---- Activated bauxite	kg.	10%	-
3802 90 19	---- Other	kg.	10%	-
3802 90 20	--- Animal black (for example bone black, ivory black), including spent animal black	kg.	10%	-
3803 00 00	TALL OIL, WHETHER OR NOT REFINED	kg.	10%	-
3804	RESIDUAL LYES FOR THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 3803			
3804 00	- <i>Residual lyes for the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803:</i>			
3804 00 10	--- Lignin sulphonates	kg.	10%	-
3804 00 20	--- Concentrated sulphate lye	kg.	10%	-
3804 00 90	--- Other	kg.	10%	-
3805	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARACYME; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT			
3805 10	- <i>Gum, wood or sulphate turpentine oils:</i>			
3805 10 10	--- Wood turpentine oil and spirit of turpentine	kg.	10%	-
3805 10 20	--- Gum turpentine oil	kg.	10%	-
3805 10 30	--- Sulphate turpentine oil	kg.	10%	-
3805 90	- <i>Other :</i>			
3805 90 10	--- Terpenic oils produced by the distillation or other treatment of coniferous woods	kg.	10%	-
3805 90 20	--- Crude dipentene	kg.	10%	-
3805 90 30	--- Sulphite turpentine	kg.	10%	-
3805 90 90	--- Other	kg.	10%	-
3806	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS			
3806 10	- <i>Rosin and resin acids :</i>			
3806 10 10	--- Gum rosin	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3806 10 90	--- Other	kg.	10%	-
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg.	10%	-
3806 30 00	- Ester gums	kg.	10%	-
3806 90	- <i>Other :</i>			
3806 90 10	--- Run gums	kg.	10%	-
3806 90 90	--- Other	kg.	10%	-
3807	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH			
3807 00	- <i>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch:</i>			
3807 00 10	--- Wood tar	kg.	10%	-
3807 00 20	--- Wood Tar oils, wood creosote, wood naphtha	kg.	10%	-
3807 00 30	--- Vegetable pitch, brewers' pitch and similar preparations based on rosin, resin acids or vegetable pitch	kg.	10%	-
3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS)			
3808 50	- <i>aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane); dieldrin (ISO,INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO); (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6,-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion);</i>			

(1)	(2)	(3)	(4)	(5)
	<i>pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5- trichlorophenoxyacetic acid), its salts or its esters:</i>			
3808 50 00	--- aldrin (ISO); binapacryI (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro- 2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO,INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride(ISO); (1,2-dichloroethane);fluoroacetamide(ISO); heptachlor(ISO);hexachlorobenzene(ISO); 1,2,3,4,5,6,- hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters - <i>Other:</i>	kg.	10%	-
3808 91	--- <i>Insecticides;</i>			
3808 91 11	---- Aluminium phosphate (for example phostoxin)	kg.	10%	-
3808 91 12	---- Calcium cyanide	kg.	10%	-
3808 91 13	---- D.D.V.P. (Dimethyle-dichloro-vinyl- phosphate)	kg.	10%	-
3808 91 21	---- Diagonal	kg.	10%	-
3808 91 22	---- Methyl bromide	kg.	10%	-
3808 91 23	---- Dimethoate, technical grade	kg.	10%	-
3808 91 24	---- Melathion	kg.	10%	-
3808 91 31	---- Endosulphan, technical grade	kg.	10%	-
3808 91 32	---- Quinal phos	kg.	10%	-
3808 91 33	---- Isoproturon	kg.	10%	-
380891 34	---- Fenthion	kg.	10%	-
3808 91 35	---- Cipermethrin, technical grade	kg.	10%	-
3808 91 36	---- Allethrin	kg.	10%	-
3808 91 37	---- Synthetic pyrethrum	kg.	10%	-
	--- Other			
380891 91	---- Repellants for insects such as flies, mosquito	kg.	10%	-
3808 91 92	---- Paper impregnated or coated with insecticides such as D.D.T. coated paper	kg.	10%	-
3808 91 99	---- Other	kg.	10%	-
3808 92	---- <i>Fungicides:</i>			
3808 92 10	--- Maneb	kg.	10%	-
3808 92 20	--- Sodium penta chlorophenate (santrobrite)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3808 92 30	--- Thiram (tetra methyl thiuram disulphide)	kg.	10%	-
3808 92 40	--- Zineb	kg.	10%	-
380892 50	--- Copper oxychloride	kg.	10%	-
380892 90	--- Other	kg.	10%	-
380893	-- <i>Herbicides, anti-sprouting products and plant-growth regulated</i>			
3808 93 10	--- Chloromethyl phenozy acetic acid (M.C.P.A)	kg.	10%	-
3808 93 20	--- 2:4 Dichloro phenozy acetic acid its and esters	kg.	10%	-
3808 93 30	--- Gibberellic acid	kg.	10%	-
380893 40	--- Plant growth regulators	kg.	10%	-
380893 50	--- Weedicides and weed killing agents	kg.	10%	-
3808 93 90	--- Other	kg.	10%	-
3808 94 00	--- Disinfectants	kg.	10%	-
3808 99	-- <i>Other:</i>			
3808 99 10	--- Pesticides, not else where specified or included	kg.	10%	-
3808 99 90	--- Other	kg.	10%	-
3809	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE-STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED			
3809 10 00	- With a basis of amylaceous substances	kg.	30%	-
	- <i>Other :</i>			
3809 91	-- <i>Of a kind used in the textile or like industries:</i>			
3809 91 10	--- Textile assistants mordanting agents	kg.	10%	-
3809 91 20	--- Textile assistants desizing agents	kg.	10%	-
3809 91 30	--- Textile assistants dispersing agents	kg.	10%	-
3809 91 40	--- Textile assistants emulsifying agents	kg.	10%	-
3809 91 50	--- Textile assistants hydro sulphite formaldehyde compound (rongalite or formusul)	kg.	10%	-
3809 91 60	--- Textile assistants—textile preservatives	kg.	10%	-
3809 91 70	--- Textile assistants water proofing agents	kg.	10%	-
3809 91 80	--- Prepared textile glazings, dressings and mordants	kg.	10%	-
3809 91 90	--- Other	kg.	10%	-
3809 92 00	-- <i>Of a kind used in the paper or like industries</i>	kg.	10%	-
3809 93	-- <i>Of a kind used in the leather or like industries :</i>			
3809 93 10	--- Fatty oil or pull up oil	kg.	10%	-
3809 93 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3810	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS			
3810 10	- <i>Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:</i>			
3810 10 10	--- Pickling preparations and other soldering, brazing or welding powders or pastes	kg.	10%	-
3810 10 20	--- Thermite portion for welding (alumina thermic heat generators)	kg.	10%	-
3810 10 90	--- Other	kg.	10%	-
3810 90	- <i>Other:</i>			
3810 90 10	--- Preparations of a kind used as cores or coatings for welding electrodes and rods	kg.	10%	-
3810 90 90	--- Other	kg.	10%	-
3811	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS			
	- <i>Anti-knock preparations :</i>			
3811 11 00	-- Based on lead compounds	kg.	10%	-
3811 19 00	-- Other	kg.	10%	-
	- <i>Additives for lubricating oils:</i>			
3811 21 00	-- Containing petroleum oils or oils obtained from bituminous minerals	kg.	10%	-
3811 29 00	-- Other	kg.	10%	-
3811 90 00	- Other	kg.	10%	-
3812	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS			
3812 10 00	- Prepared rubber accelerators	kg.	10%	10%
3812 20	- <i>Compound plasticisers for rubber or plastics:</i>			
3812 20 10	--- Phthalate plasticisers	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3812 20 90	--- Other	kg.	10%	-
3812 30	- <i>Anti-oxidising preparations and other compound stabilisers for rubber or plastics:</i>			
3812 30 10	--- Anti-oxidants for rubber	kg.	10%	-
3812 30 20	--- Softeners for rubber	kg.	10%	-
3812 30 30	--- Vulcanising agents for rubber	kg.	10%	-
3812 30 90	--- Other	kg.	10%	-
3813 00 00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	kg.	10%	-
3814	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS			
3814 00	- <i>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers :</i>			
3814 00 10	--- Organic composite solvents and thinners, not elsewhere specified or included	kg.	10%	-
3814 00 20	--- Prepared paint or varnish removers	kg.	10%	-
3815	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED			
	- <i>Supported catalysts :</i>			
3815 11 00	-- With nickel or nickel compounds as the active substance	kg.	10%	10%
3815 12	-- <i>With precious metal or precious metal compounds as the active substance :</i>			
3815 12 10	--- Platinum or palladium catalysts with a base of activated carbon	kg.	10%	10%
3815 12 90	--- Other	kg.	10%	10%
3815 19 00	-- Other	kg.	10%	-
3815 90 00	- Other	kg.	10%	-
3816 00 00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 3801	kg.	10%	-
3817	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 2707 OR 2902			
3817 00	- <i>Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 2707 or 2902:</i>			

(1)	(2)	(3)	(4)	(5)
	--- <i>Mixed alkylbenzenes :</i>			
3817 00 11	---- Linear alkylbenzenes	kg.	10%	-
3817 00 19	---- Other	kg.	10%	-
3817 00 20	--- Mixed alkyl naphthalenes	kg.	10%	-
3818	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS			
3818 00	- <i>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics:</i>			
3818 00 10	--- Undefined silicon wafers	kg.	Free	-
3818 00 90	--- Other	kg.	Free	-
3819	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS			
3819 00 10	--- Hydraulic brake fluids	kg.	10%	-
3819 00 90	--- Other	kg.	10%	-
3820 00 00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	kg.	10%	-
3821 00 00	PREPARED CULTURE MEDIA FOR DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISM (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT HUMAN OR ANIMAL CELLS	kg	10%	
3822	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 3002 OR 3006; CERTIFIED REFERENCE MATERIALS :			
3822 00	- <i>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials :</i>			
	--- <i>For medical diagnosis :</i>			
3822 00 11	---- Pregnancy confirmation reagents	kg.	10%	-
3822 00 12	---- Reagents for diagnosing AIDS	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3822 00 19	---- Other	kg.	10%	-
3822 00 90	--- Other	kg.	10%	-
3823	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS			
	- <i>Industrial monocarboxylic fatty acids; acid oils from refining :</i>			
3823 11	-- <i>Stearic acid :</i>			
	--- <i>Palm stearin :</i>			
3823 11 11	---- Crude	kg.	30%	-
3823 11 12	---- RBD	kg.	30%	-
3823 11 19	---- Other	kg.	30%	-
3823 11 90	--- Other stearic acid or stearin	kg.	30%	-
3823 12 00	-- Oleic acid	kg.	30%	-
3823 13 00	-- Tall oil fatty acids	kg.	30%	-
3823 19 00	-- Other	kg.	30%	-
3823 70	- <i>Industrial fatty alcohols:</i>			
3823 70 10	--- Cetyl alcohol	kg.	50%	-
3823 70 20	--- Lauryl alcohol	kg.	50%	-
3823 70 30	--- Oleyl alcohol	kg.	50%	-
3823 70 40	--- Stearyl alcohol	kg.	50%	-
3823 70 90	--- Other	kg.	50%	-
3824	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED			
3824 10 00	- Prepared binders for foundry moulds or cores	kg.	10%	-
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg.	10%	-
3824 40	- <i>Prepared additives for cements, mortars or concretes:</i>			
3824 40 10	--- Damp proof or water proof compounds	kg.	10%	-
3824 40 90	--- Other	kg.	10%	-
3824 50	- <i>Non-refractory mortars and concretes:</i>			
3824 50 10	--- Concretes ready to use known as "Ready- mix Concrete (RMC)"	kg.	10%	-
3824 50 90	--- Other	kg.	10%	-
3824 60	- <i>Sorbitol other than that of sub-heading 2905 44:</i>			
3824 60 10	--- In aqueous solution	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
3824 60 90	--- Other	kg.	30%	-
	- <i>Mixtures containing halogenated derivatives of methane, ethane or propane:</i>			
3824 71 00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluoro-carbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons(HFCs)	kg.	10%	-
3824 72 00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoro-ethanes	kg.	10%	-
3824 73 00	-- Containing hydrobromofluorocarbons (HBFCs)	kg.	10%	-
3824 74 00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons(CFCs)	kg.	10%	-
3824 75 00	-- Containing carbon tetrachloride	kg.	10%	-
3824 76 00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg.	10%	-
3824 77 00	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3824 78 00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg.	10%	-
3824 79 00	-- Other	kg.	10%	-
-	- <i>Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:</i>			
3824 81 00	-- Containing oxirane (ethylene oxide)	kg.	10%	-
3824 82 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	10%	-
3824 83 00	-- Containing tris (2, 3-dibromopropyl phosphate)	kg.	10%	-
3824 90	- <i>Other:</i>			
	--- <i>Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents :</i>			

(1)	(2)	(3)	(4)	(5)
3824 90 11	---- Ammoniacal gas liquors and spent oxide produced in coal gas purification	kg.	10%	-
3824 90 12	---- Case hardening compound	kg.	10%	-
3824 90 13	---- Heat transfer salts	kg.	10%	-
3824 90 14	---- Mixture of diphenyl and diphenyl oxide as heat transfer medium	kg.	10%	-
3824 90 15	---- Mixed polyethylene glycols	kg.	10%	-
3824 90 16	---- Salts for curing or salting	kg.	10%	-
3824 90 17	---- Surface tension reducing agents --- <i>Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical :</i>	kg.	10%	-
3824 90 21	---- Electroplating salts	kg.	10%	-
3824 90 22	---- Water treatment chemicals, ion exchanger (INN) such as permutits, zeolites)	kg.	10%	-
3824 90 23	---- Gramophone records making material	kg.	10%	-
3824 90 24	---- Correcting fluid	kg.	10%	-
3824 90 25	---- Precipitated silica and silica gel	kg.	10%	-
3824 90 26	---- Oil well chemicals - <i>Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as “hazardous waste”; phosphogypsum :</i>	kg.	10%	-
3824 90 31	---- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine	kg.	10%	-
3824 90 32	---- Ferrite powder	kg.	10%	-
3824 90 33	---- Capacitor fluids – PCB type	kg.	10%	-
3824 90 34	---- Dipping oil for treatment of grapes	kg.	10%	-
3824 90 35	---- Poly brominated biphenyls, poly chlorinated biphenyls, poly chlorinated terphenyls, crocidolite	kg.	10%	-
3824 90 36	---- Goods of a kind known as “hazardous waste”	kg.	10%	-
3824 90 37	---- Phosphogypsum	kg.	10%	-
3824 90 38	---- Phosphonic Acid, Methyl-compound with (aminoimino methyl) urea (1:1)	kg.	10%	-
3824 90 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3825	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER			
3825 10 00	- Municipal waste	kg.	10%	-
3825 20 00	- Sewage sludge	kg.	10%	-
3825 30 00	- Clinical waste	kg.	10%	-
	- <i>Waste organic solvents:</i>			
3825 41 00	-- Halogenated	kg.	10%	-
3825 49 00	-- Other	kg.	10%	-
3825 50 00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg.	10%	-
	- <i>Other wastes from chemical or allied industries:</i>			
3825 61 00	-- Mainly containing organic constituents	kg.	10%	-
3825 69 00	-- Other	kg.	10%	-
3825 90 00	- Other	kg.	10%	-
3826 00 00	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS	kg.	10%	-

[Notfn. No. 87 / 2009-Cus., dt. 27.8.2009.]

Whereas, in the matter of import of Dimethoate Technical (hereinafter also referred as the subject goods), falling under tariff item 3808 91 23 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), the Director General (Safeguard), in its preliminary findings published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 2nd February, 2009, *vide* number G.S.R.66(E), dated the 2nd February, 2009, had come to the conclusion that increased imports of Dimethoate Technical into India had caused and threatened to cause further serious injury to the domestic producers of Dimethoate Technical and it had necessitated for imposition of provisional safeguard duty on imports of Dimethoate Technical into India;

And whereas, on the basis of the aforesaid findings of the Director General (Safeguard), the Central Government had imposed provisional safeguard duty on imports of the subject goods *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 25/2009-Customs, dated the 23rd March, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 23rd March, 2009, *vide* number G.S.R.186(E), dated the 23rd March, 2009;

And whereas, the Director General (Safeguard) in its final findings published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 18th May, 2009 *vide* number G.S.R.340(E), dated the 14th May, 2009, had come to the conclusion that increased imports of Dimethoate Technical into India

had caused and threatened to cause further serious injury to the domestic producers of Dimethoate Technical and it necessitated to impose safeguard duty on imports of Dimethoate Technical into India, and had recommended the imposition of safeguard duty on imports of the subject goods into India;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 8B of the said Act, read with rules 12 and 14 of the Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997, the Central Government after considering the said findings of the Director General (Safeguards), hereby imposes on Dimethoate Technical, falling under tariff item 3808 91 23 of the First Schedule to the said Act, when imported into India, a safeguard duty at the rate of –

- (a) 20% ad *valorem*, when imported from the 23rd day of March, 2009 to 22nd day of March, 2010 (both days inclusive); and
- (b) 15% ad *valorem*, when imported from the 23rd day of March, 2010 to 22nd day of March, 2011 (both days inclusive).

2. Nothing contained in this notification shall apply to imports of Dimethoate Technical from countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the said Act, other than People's Republic of China.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES :

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

Plastics and articles thereof

NOTES :

1. Throughout this Schedule, the expression “plastics” means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout this Schedule any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

(a) lubricating preparations of heading 2710 or 3403;

(b) waxes of heading 2712 or 3404;

(c) separate chemically defined organic compounds (Chapter 29);

(d) heparin or its salts (heading 3001);

(e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;

(f) organic surface-active agents or preparation of heading 3402;

(g) run gums or ester gums (heading 3806);

(h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);

- (ij) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
- (k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
- (l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
- (m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;
- (n) plaits, wickerwork or other articles of Chapter 46;
- (o) wall coverings of heading 4814;
- (p) goods of Section XI (textiles and textile articles);
- (q) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) imitation jewellery of heading 7117;
- (s) articles of Section XVI (machines and mechanical or electrical appliances);
- (t) parts of aircraft or vehicles of Section XVII;
- (u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) articles of Chapter 91 (for example, clock or watch cases);
- (w) articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

- (a) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 3901 and 3902);
- (b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);
- (c) other synthetic polymers with an average of at least 5 monomer units;
- (d) silicones (heading 3910);
- (e) resols (heading 3909) and other prepolymers.

4. The expressions “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer bends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight

over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 3901 to 3914, the expression “primary forms” applies only to the following forms:

- (a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).

8. For the purposes of heading 3917, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 3918, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 3920 and 3921, the expression “plates, sheets, film foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

- (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
- (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) gutters and fittings thereof;
- (d) doors, windows and their frames and thresholds for doors;
- (e) balconies, balustrades, fencing, gates and similar barriers ;
- (f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) large scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

- (h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

SUB-HEADING NOTES :

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) where there is a sub-heading named “Other” in the same series:

(1) the designation in a sub-heading of a polymer by the prefix “poly” (for example polyethylene and polyamide –6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;

(2) the copolymers named in sub-headings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;

(3) chemically modified polymer are to be classified in the sub-heading named “Other”, provided that the chemically modified polymers are not more specifically covered by an other sub-heading;

(4) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;

(b) where there is no sub-heading named “Other” in the same series:

(1) polymers are to be classified in the sub-heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared;

(2) chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

2. For the purposes of sub-heading 3920 43, the term “plasticisers” includes secondary plasticisers.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
3901	I. PRIMARY FORMS			
	POLYMERS OF ETHYLENE, IN PRIMARY FORMS			
3901 10	- <i>Polyethylene having a specific gravity of less than 0.94 :</i>			
3901 10 10	--- Linear low density polyethylene (LLDPE)	kg.	10%	-
3901 10 90	--- Other	kg.	10%	-
3901 20 00	- Polyethylene having a specific gravity of 0.94 or more	kg.	10%	-
3901 30 00	- Ethylene-vinyl acetate copolymers	kg.	10%	-
3901 90	- <i>Other:</i>			
3901 90 10	--- Linear medium density polyethylene (LMDPE)	kg.	10%	-
3901 90 90	--- Other	kg.	10%	-
3902	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS			
3902 10 00	- Polypropylene	kg.	10%	-
3902 20 00	- Poly iso butylene	kg.	10%	-
3902 30 00	- Propylene copolymers	kg.	10%	-
3902 90 00	- Other	kg.	10%	-
3903	POLYMERS OF STYRENE, IN PRIMARY FORMS			
	- <i>Polystyrene:</i>			
3903 11 00	-- Expansible	kg.	10%	-
3903 19	-- <i>Other :</i>			
3903 19 10	--- Moulding Powder	kg.	10%	-
3903 19 90	--- Other	kg.	10%	-
3903 20 00	- Styrene-acrylonitrile (SAN) copolymers	kg.	10%	-
3903 30 00	- Acrylonitrile-butadine-styrene (ABS) copolymers	kg.	10%	-
	- <i>Other :</i>			
3903 90 10	--- Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	kg.	10%	-
3903 90 20	--- Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6(b) to this Chapter	kg.	10%	-
3903 90 90	--- Other	kg.	10%	-
3904	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS			

(1)	(2)	(3)	(4)	(5)
3904 00	- <i>Poly (vinyl chloride), not mixed with any other substances:</i>			
3904 10 10	--- Binders for pigments	kg.	10%	-
3904 10 90	--- Other	kg.	10%	-
	- <i>Other poly (vinyl chloride)</i>			
3904 21	-- <i>Non-plasticised:</i>			
3904 21 10	--- Poly (vinyl chloride) resins	kg.	10%	-
3904 21 90	--- Other	kg.	10%	-
3904 22	-- <i>Plasticised:</i>			
3904 22 10	--- Poly (vinyl chloride) (PVC) Resins (emulsion grade)	kg.	10%	-
3904 22 90	--- Other	kg.	10%	-
3904 30	- <i>Vinyl chloride-vinyl acetate copolymers</i>			
3904 30 10	--- Poly (vinyl derivatives)	kg.	10%	-
3904 30 90	--- Other	kg.	10%	-
3904 40 00	- Other Vinyl chloride copolymers	kg.	10%	-
	- <i>Vinylidene chloride polymers:</i>			
3904 50 10	--- Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	kg.	10%	-
3904 50 90	--- Other	kg.	10%	-
	- <i>Fluro-polymers :</i>			
3904 61 00	-- Polytetrafluroethylene	kg.	10%	-
	-- <i>Other :</i>			
3904 69 10	--- Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	kg.	10%	-
3904 69 90	--- Other	kg.	10%	-
3904 90 00	- Other	kg.	10%	-
3905	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS			
	- <i>Poly (vinyl acetate) :</i>			
3905 12	-- <i>In aqueous dispersion:</i>			
3905 12 10	--- Poly (vinyl acetate) (PVA), moulding material	kg.	10%	-
3905 12 20	--- Poly (vinyl acetate) resins	kg.	10%	-
3905 12 90	--- Other	kg.	10%	-
3905 19	-- <i>Other :</i>			
3905 19 10	--- Poly (vinyl acetate) (PVA) moulding material	kg.	10%	-
3905 19 20	--- Poly (vinyl acetate) and resins	kg.	10%	-
3905 19 90	--- Other	kg.	10%	-
	- <i>Vinyl acetate copolymers :</i>			
3905 21 00	-- In aqueous dispersion	kg.	10%	-
3905 29 00	-- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3905 30 00	-- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg.	10%	-
	- <i>Other</i> :			
3905 91 00	-- Copolymers	kg.	10%	-
3905 99	-- <i>Other</i> :			
3905 99 10	--- Poly (vinyl pirolidone) (p alcohol)	kg.	10%	-
3905 99 90	--- Other	kg.	10%	-
3906	ACRYLIC POLYMERS IN PRIMARY FORMS			
	<i>Poly (methyl methacrylate):</i>			
3906 10 10	--- Binders for pigments or inks	kg.	10%	-
3906 10 90	--- Other	kg.	10%	-
3906 90	- <i>Other</i> :			
3906 90 10	--- Acrylic resins	kg.	10%	-
3906 90 20	--- Polyacrylate moulding powder	kg.	10%	-
3906 90 30	--- Copolymers of acrylonitrile	kg.	10%	-
3906 90 90	--- Other	kg.	10%	-
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS			
3907 10 00	- Polyacetals	kg.	10%	-
3907 20	- <i>Other polyethers:</i>			
3907 20 10	--- Poly (ether alcohols)	kg.	10%	-
3907 20 90	--- Other	kg.	10%	-
3907 30	- <i>Epoxide resins :</i>			
3907 30 10	--- Epoxy resins	kg.	10%	-
3907 30 90	--- Other	kg.	10%	-
3907 40 00	- Polycarbonates	kg.	10%	-
3907 50 00	- Alkyd resins	kg.	10%	-
3907 60	- <i>Poly (ethylene terephthalate) :</i>			
3907 60 10	--- Having an intrinsic viscosity of not less than 0.64dl/g	kg.	10%	-
3907 60 20	--- Having an intrinsic viscosity of not less than 0.64 dl/g and not greater than 0.72 dl/g	kg.	10%	-
3907 60 90	--- Other (including clean, clourless grades)	kg.	10%	-
3907 70 00	- Poly (Lactic Acid)	kg.	10%	-
	- <i>Other polyesters :</i>			
3907 91	-- <i>Unsaturated :</i>			
3907 91 10	--- Maleic resins	kg.	10%	-
3907 91 20	--- Polyester or contract resins	kg.	10%	-
3907 91 30	--- Fumeric resins	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3907 91 40	--- Diallylphthalate resins	kg.	10%	-
3907 91 50	--- Poly (butylene terephthalate)	kg.	10%	-
3907 91 90	--- Other	kg.	10%	-
3907 99	-- <i>Other :</i>			
3907 99 10	--- Diallyl phthalate resins	kg.	10%	-
3907 99 20	--- Poly(butylene terephthalate)	kg.	10%	-
3907 99 90	--- Other	kg.	10%	-
3908	POLYAMIDES IN PRIMARY FORMS			
3908 10	- <i>Polyamide -6, -11,-12, -6, 6, -6, 9, -6, 10 or -6,12:</i>			
3908 10 10	--- Nylon moulding powder	kg.	10%	-
3908 10 90	--- Other	kg.	10%	-
3908 90	- <i>Other :</i>			
3908 90 10	--- Nylon moulding powder	kg.	10%	-
3908 90 20	--- Nylon in other primary forms	kg.	10%	-
3908 90 90	--- Other	kg.	10%	-
3909	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS			
3909 10	- <i>Urea resins; thiourea resins :</i>			
3909 10 10	--- Urea formaldehyde resins	kg.	10%	-
3909 10 90	--- Other	kg.	10%	-
3909 20	- <i>Melamine resins :</i>			
3909 20 10	--- Melamine formaldehyde resins	kg.	10%	-
3909 20 90	--- Other	kg.	10%	-
3909 30	- <i>Other amino-resins:</i>			
3909 30 10	--- Poly (phenylene oxide)	kg.	10%	-
3909 30 90	--- Other	kg.	10%	-
3909 40	- <i>Phenolic resins :</i>			
3909 40 10	--- Cresol formaldehyde oxide	kg.	10%	-
3909 40 20	--- Phenol formaldehyde resins	kg.	10%	-
3909 40 30	--- Alkyl phenol-formaldehyde resins	kg.	10%	-
3909 40 40	--- Ketonic resins	kg.	10%	-
3909 40 50	--- Phenoxi resins	kg.	10%	-
3909 40 60	--- Terpene phenolic resins	kg.	10%	-
3909 40 90	--- Other	kg.	10%	-
3909 50 00	- Polyurethanes	kg.	10%	-
3910	SILICONES IN PRIMARY FORMS			
3910 00	- Silicones in primary forms			
3910 00 10	--- Silicone resins	kg.	10%	-
3910 00 20	--- Silicone oil	kg.	10%	-
3910 00 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3911	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS			
3911 10	- <i>Petroleum resins, coumarone-indene or coumarone-indene resins and polyterpenes:</i>			
3911 10 10	--- Coumarone-indene resins	kg.	10%	-
3911 10 90	--- Other	kg.	10%	-
3911 90	- <i>Other :</i>			
3911 90 10	--- Polysulphones	kg.	10%	-
3911 90 90	--- Other	kg.	10%	-
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS			
	- <i>Cellulose acetates :</i>			
3912 11	-- <i>Non-plasticised:</i>			
3912 11 10	--- Cellulose acetate flakes	kg.	10%	-
3912 11 20	--- Cellulose acetate moulding powder	kg.	10%	-
3912 11 30	--- Cellulose acetobutyrate moulding powder	kg.	10%	-
3912 11 40	--- Cellulose nitrate, dynamic grade	kg.	10%	-
3912 11 90	--- Other	kg.	10%	-
3912 12	-- <i>Plasticised :</i>			
3912 12 10	--- Cellulose acetate flakes	kg.	10%	-
3912 12 20	--- Cellulose acetate moulding powder	kg.	10%	-
3912 12 30	--- Cellulose acetobutyrate moulding powder	kg.	10%	-
3912 12 90	--- Other	kg.	10%	-
3912 20	- <i>Cellulose nitrates (including collodions):</i>			
	-- <i>Non-plasticised:</i>			
3912 20 11	---- Moulding powders	kg.	10%	-
3912 20 19	---- Other	kg.	10%	-
	--- <i>Plasticised :</i>			
3912 20 21	---- Moulding powders	kg.	10%	-
3912 20 29	---- Other	kg.	10%	-
	- <i>Cellulose ethers:</i>			
3912 31 00	-- Carboxymethyl cellulose and its salts	kg.	10%	-
3912 39	-- <i>Other :</i>			
	--- <i>Non-plasticised:</i>			
3912 39 11	---- Ethylcellulose	kg.	10%	-
3912 39 12	---- Methylcellulose	kg.	10%	-
3912 39 19	---- Other cellulose ethers	kg.	10%	-
	--- <i>Plasticised:</i>			
3912 39 21	---- Ethyl cellulose	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3912 39 22	---- Methyl cellulose	kg.	10%	-
3912 39 29	---- Other cellulose ether	kg.	10%	-
3912 90	- <i>Other:</i>			
3912 90 10	--- Cellulose propionate and aceto propionate, non-plasticised	kg.	10%	-
3912 90 20	--- Viscose sponge	kg.	10%	-
3912 90 90	--- Other	kg.	10%	-
3913	NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS			
3913 10	- <i>Alginic acid, its salts and esters :</i>			
3913 10 10	--- Sodium alginate	kg.	10%	-
3913 10 90	--- Other	kg.	10%	-
3913 90	- <i>Other :</i>			
	--- <i>Chemical derivatives of natural rubber:</i>			
3913 90 11	---- Chlorinated rubber	kg.	10%	-
3913 90 19	---- Other	kg.	10%	-
3913 90 20	--- Hardened proteins (such as hardened casein, gelatin)	kg.	10%	-
3913 90 30	--- Dextran	kg.	10%	-
3913 90 90	--- Other	kg.	10%	-
3914	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO 3913, IN PRIMARY FORMS			
3914 00	- <i>Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms:</i>			
3914 00 10	--- Ion-exchangers of the condensation, polycondensation or polyaddition type	kg.	10%	-
3914 00 20	--- Ion-exchangers of polymerisation or co-polymerisation type	kg.	10%	-
3914 00 90	--- Other	kg.	10%	-
3915	II. -WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
	WASTE, PARINGS AND SCRAP, OF PLASTICS			
3915 10 00	- Of polymers of ethylene	kg.	10%	-
3915 20 00	- Of polymers of styrene	kg.	10%	-
3915 30	- <i>Of polymers of vinyl chloride:</i>			
3915 30 10	--- Of copolymers of vinyl chloride	kg.	10%	-
3915 30 90	--- Other	kg.	10%	-
3915 90	- <i>Of other plastics :</i>			
3915 90 10	--- Of polypropylene	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Of polymers of vinyl acetate :</i>			
3915 90 21	---- Of copolymers of vinyl acetate	kg.	10%	-
3915 90 29	---- Other	kg.	10%	-
3915 90 30	--- Of acrylic polymers and methlyacrylic copolymers	kg.	10%	-
	--- <i>Of alkyds, polyesters and epoxide resins :</i>			
3915 90 41	---- Of alkyds and polyesters	kg.	10%	-
3915 90 42	---- Of pet bottles	kg.	10%	-
3915 90 49	---- Of epoxide resins	kg.	10%	-
3915 90 50	--- Of polyamides	kg.	10%	-
	--- <i>Of amino resins; phenolic resins and polyurethanes :</i>			
3915 90 61	---- Of phenoplast	kg.	10%	-
3915 90 62	---- Of aminoplast	kg.	10%	-
3915 90 63	---- Of polyurethanes	kg.	10%	-
	--- <i>Of cellulose and its chemical derivatives:</i>			
3915 90 71	---- Of regenerated cellulose	kg.	10%	-
3915 90 72	---- Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised	kg.	10%	-
3915 90 73	---- Cellulose plastic waste such as cellulose nitrate film scrap plasticised	kg.	10%	-
3915 90 74	---- Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	kg.	10%	-
3915 90 75	---- Cellulose plastic waste such as cellulose acetate film scrap plasticised	kg.	10%	-
3915 90 90	--- Other	kg.	10%	-
3916	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS			
3916 10	- <i>Of polymers of ethylene:</i>			
3916 10 10	--- Rods of polyethylene	kg.	10%	-
3916 10 20	--- Canes	kg.	10%	-
3916 10 90	--- Other	kg.	10%	-
3916 20	- <i>Of polymers of vinyl chloride:</i>			
	--- <i>Of poly (vinyl chloride) copolymers :</i>			
3916 20 11	---- Canes	kg.	10%	-
3916 20 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
3916 20 91	---- Canes	kg.	10%	-
3916 20 99	---- Other	kg.	10%	-
3916 90	- <i>Of other plastics :</i>			
3916 90 10	--- Canes	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers :</i>			
3916 90 21	---- Of phenoplast	kg.	10%	-
3916 90 22	---- Of aminoplast	kg.	10%	-
3916 90 23	---- Of alkyds and polysters	kg.	10%	-
3916 90 24	---- Of polyamides	kg.	10%	-
3916 90 25	---- Of polyurethanes	kg.	10%	-
3916 90 26	---- Of epoxide-resins (including waste and scrap)	kg.	10%	-
3916 90 27	---- Of polypropylene	kg.	10%	-
3916 90 28	---- Of acrylicmethacrylic and acrylomethacrylic polymers	kg.	10%	-
	--- <i>Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate :</i>			
3916 90 31	---- Of polymerisation and copolymerisation products of polystyrene	kg.	10%	-
3916 90 32	---- Of polymethyl methacrylate	kg.	10%	-
3916 90 40	--- Of regenerated cellulose	kg.	10%	-
3916 90 50	--- Of cellulose nitrate and celluloid, whether or not plasticized	kg.	10%	-
3916 90 60	--- Of vulcanized fibre	kg.	10%	-
3916 90 70	--- Of cellulose acetate and acetate butyrate, whether or not plasticized	kg.	10%	-
3916 90 80	--- Of vinyl plastic	kg.	10%	-
3916 90 90	--- Of other polymerisation and copolymerisation products	kg.	10%	-
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS			
	- <i>Artificial guts (sausage casings) of hardened protein or of cellulosic materials:</i>			
3917 10 10	--- Of hardened protein	kg.	10%	-
3917 10 20	--- Of cellulosic materials	kg.	10%	-
	- <i>Tubes, pipes and hoses, rigid :</i>			
3917 21	-- <i>Of polymers of ethylene:</i>			
3917 21 10	--- Tubes of polyethylene	kg.	10%	-
3917 21 90	--- Other	kg.	10%	-
3917 22 00	-- Of polymers of propylene	kg.	10%	-
3917 23	-- <i>Of polymers of vinyl chloride :</i>			
3917 23 10	--- Seamless tubes	kg.	10%	-
3917 23 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3917 29	-- <i>Of other plastics :</i>			
3917 29 10	--- Seamless tubes of copolymers of vinyl acetate and vinyl chloride	kg.	10%	-
3917 29 20	--- Seamless tubes of polymers and copolymers of polystyrene	kg.	10%	-
3917 29 30	--- Tubes of cellulose nitrate and celluloid, whether or not plasticised	kg.	10%	-
3917 29 40	--- Tubes of cellulose acetate or acetate butyrate	kg.	10%	-
3917 29 50	--- Tubes of vinyl plastics	kg.	10%	-
3917 29 90	--- Other	kg.	10%	-
	- <i>Other tubes, pipes and hoses :</i>			
3917 31 00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg.	10%	-
	-- <i>Other, not reinforced or otherwise combined with other materials, without fittings :</i>			
3917 32 10	--- Of condensation or rearrangement polymerization products, whether or not chemically modified	kg.	10%	-
3917 32 20	--- Of addition polymerisation products	kg.	10%	-
3917 32 90	--- Other	kg.	10%	-
3917 33 00	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg.	10%	-
3917 39	-- <i>Other:</i>			
3917 39 10	--- Of condensation or rearrangement polymerization products, whether or not chemically modified	kg.	10%	-
3917 39 20	--- Of addition polymerisation products	kg.	10%	-
3917 39 90	--- Other	kg.	10%	-
3917 40 00	- Fittings	kg.	10%	-
3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER			
3918 10	- <i>Of polymers of vinyl chloride :</i>			
3918 10 10	--- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	10%	-
3918 10 90	--- Other	kg.	10%	-
3918 90	- <i>Of other plastics :</i>			
3918 90 10	--- Floor coverings of linotype	kg.	10%	-
3918 90 20	--- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	10%	-
3918 90 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS			
3919 10 00	- In rolls of width not exceeding 20 cm	kg.	10%	-
3919 90	- <i>Other :</i>			
3919 90 10	--- Plastic stickers, whether or not printed, embossed, or impregnated	kg.	10%	-
3919 90 20	--- Cellulose adhesive tape	kg.	10%	-
3919 90 90	--- Other	kg.	10%	-
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS			
3920 10	- <i>Of polymers of ethylene :</i>			
	--- <i>Sheets of polyethylene :</i>			
3920 10 11	---- Rigid, plain	kg.	10%	-
3920 10 12	---- Flexible, plain	kg.	10%	-
3920 10 19	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3920 10 91	---- Rigid, plain	kg.	10%	-
3920 10 92	---- Flexible, plain	kg.	10%	-
3920 10 99	---- Other	kg.	10%	-
3920 20	- <i>Of polymers of propylene :</i>			
3920 20 10	--- Rigid, plain	kg.	10%	-
3920 20 20	--- Flexible, plain	kg.	10%	-
3920 20 90	--- Other	kg.	10%	-
3920 30	- <i>Of polymers of styrene :</i>			
3920 30 10	--- Rigid, plain	kg.	10%	-
3920 30 20	--- Flexible, plain	kg.	10%	-
3920 30 90	--- Other	kg.	10%	-
	- <i>Of polymers of vinyl chloride:</i>			
3920 43 00	-- Containing by weight not less than 6% of plasticizers	kg.	10%	-
3920 49 00	-- Other	kg.	10%	-
	- <i>Of acrylic polymers:</i>			
3920 51	-- <i>Of poly (methyl methacrylate):</i>			
	--- <i>Sheets :</i>			
3920 51 11	---- Rigid, plain	kg.	10%	-
3920 51 12	---- Flexible, plain	kg.	10%	-
3920 51 19	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3920 51 91	---- Rigid, plain	kg.	10%	-
3920 51 92	---- Flexible, plain	kg.	10%	-
3920 51 99	---- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3920 59	-- <i>Other :</i>			
	--- <i>Polyacrylate sheets:</i>			
3920 59 11	---- Rigid, plain	kg.	10%	-
3920 59 12	---- Flexible, plain	kg.	10%	-
3920 59 19	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3920 59 91	---- Rigid, plain	kg.	10%	-
3920 59 92	---- Flexible, plain	kg.	10%	-
3920 59 99	---- Other	kg.	10%	-
	- <i>Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :</i>			
3920 61	-- <i>Of polycarbonates :</i>			
3920 61 10	--- Rigid, plain	kg.	10%	-
3920 61 20	--- Flexible, plain	kg.	10%	-
3920 61 90	--- Other	kg.	10%	-
3920 62	-- <i>Of poly (ethylene terephthalate):</i>			
3920 62 10	--- Rigid, plain	kg.	10%	-
3920 62 20	--- Flexible, plain	kg.	10%	-
3920 62 90	--- Other	kg.	10%	-
3920 63	-- <i>Of unsaturated polyesters :</i>			
3920 63 10	--- Rigid, plain	kg.	10%	-
3920 63 20	--- Flexible, plain	kg.	10%	-
3920 63 90	--- Other	kg.	10%	-
3920 69	-- <i>Of other polyesters :</i>			
	--- <i>Packaging film :</i>			
3920 69 11	---- Rigid, plain	kg.	10%	-
3920 69 12	---- Flexible, plain	kg.	10%	-
3920 69 19	---- Other	kg.	10%	-
	--- <i>Sun and/or dust control film :</i>			
3920 69 21	---- Rigid, plain	kg.	10%	-
3920 69 22	---- Flexible, plain	kg.	10%	-
3920 69 29	---- Other	kg.	10%	-
	--- <i>Other film :</i>			
3920 69 31	---- Rigid, plain	kg.	10%	-
3920 69 32	---- Flexible, plain	kg.	10%	-
3920 69 39	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3920 69 91	---- Rigid, plain	kg.	10%	-
3920 69 92	---- Flexible, plain	kg.	10%	-
3920 69 99	---- Other	kg.	10%	-
	- <i>Of cellulose or its chemical derivatives :</i>			
3920 71	-- <i>Of regenerated cellulose:</i>			
	--- <i>Cello phane transparent:</i>			
3920 71 11	---- Film	kg.	10%	-
3920 71 19	---- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Sheets of cellulose nitrate and celluloid, whether or not plasticized :</i>			
3920 71 21	---- Plain	kg.	10%	-
3920 71 29	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3920 71 91	---- Rigid, plain	kg.	10%	-
3920 71 92	---- Flexible, plain	kg.	10%	-
3920 71 99	---- Other	kg.	10%	-
3920 73	-- <i>Of cellulose acetate :</i>			
	--- <i>Sheet of cellulose acetate, non-plasticized:</i>			
3920 73 11	---- Rigid, plain	kg.	10%	-
3920 73 12	---- Flexible, plain	kg.	10%	-
3920 73 19	---- Other	kg.	10%	-
	--- <i>Sheets of cellulose acetate, plasticized :</i>			
3920 73 21	---- Rigid, plain	kg.	10%	-
3920 73 22	---- Flexible, plain	kg.	10%	-
3920 73 29	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3920 73 91	---- Rigid, plain	kg.	10%	-
3920 73 92	---- Flexible, plain	kg.	10%	-
3920 73 99	---- Other	kg.	10%	-
3920 79	-- <i>Of other cellulose derivatives :</i>			
	--- <i>Sheets of cellulose nitrate and celluloid, whether or not plasticized :</i>			
3920 79 11	---- Rigid, plain	kg.	10%	-
3920 79 12	---- Flexible, plain	kg.	10%	-
3920 79 19	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3920 79 91	---- Rigid, plain	kg.	10%	-
3920 79 92	---- Flexible, plain	kg.	10%	-
3920 79 99	---- Other	kg.	10%	-
3920 91	- <i>Of other plastics:</i>			
	--- <i>Of poly (vinyl butyral):</i>			
3920 91 11	---- Rigid, plain	kg.	10%	-
3920 91 12	---- Flexible, plain	kg.	10%	-
3920 91 19	---- Other	kg.	10%	-
3920 92	-- <i>Of polyamides :</i>			
	--- <i>Poly (amide fluoride) film:</i>			
3920 92 11	---- Rigid, plain	kg.	10%	-
3920 92 12	---- Flexible, plain	kg.	10%	-
3920 92 19	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3920 92 91	---- Rigid, plain	kg.	10%	-
3920 92 92	---- Flexible, plain	kg.	10%	-
3920 92 99	---- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3920 93	-- <i>Of amino-resins :</i>			
3920 93 10	--- Rigid, plain	kg.	10%	-
3920 93 20	--- Flexible, plain	kg.	10%	-
3920 93 90	--- Other	kg.	10%	-
3920 94	-- <i>Of phenolic resins :</i>			
3920 94 10	--- Rigid, plain	kg.	10%	-
3920 94 20	--- Flexible, plain	kg.	10%	-
3920 94 90	--- Other	kg.	10%	-
3920 99	--- <i>Of other plastics :</i>			
	--- <i>Plates, sheets, film, foil and strip of poly(vinyl acetate) :</i>			
3920 99 11	---- Rigid, plain	kg.	10%	-
3920 99 12	---- Flexible, plain	kg.	10%	-
3920 99 19	---- Other	kg.	10%	-
	--- <i>Film, sheets, strip of vinyl plastics :</i>			
3920 99 21	---- Rigid, plain	kg.	10%	-
3920 99 22	---- Flexible, plain	kg.	10%	-
3920 99 29	---- Other	kg.	10%	-
	--- <i>Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate :</i>			
3920 99 31	---- Rigid, plain	kg.	10%	-
3920 99 32	---- Flexible, plain	kg.	10%	-
3920 99 39	---- Other	kg.	10%	-
	--- <i>Sheet of poly (tetrafluoro-ethylene) (PTFE):</i>			
3920 99 41	---- Rigid, plain	kg.	10%	-
3920 99 42	---- Flexible, plain	kg.	10%	-
3920 99 49	---- Other	kg.	10%	-
	--- <i>Retro reflective sheeting :</i>			
3920 99 51	---- Rigid, plain	kg.	10%	-
3920 99 52	---- Flexible, plain	kg.	10%	-
3920 99 59	---- Other	kg.	10%	-
3920 99 60	---- Clicking boards for leather machinery	kg.	10%	-
	--- <i>Other :</i>			
3920 99 91	---- Rigid, plain	kg.	10%	-
3920 99 92	---- Flexible, plain	kg.	10%	-
3920 99 99	---- Other	kg.	10%	-
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS			
	- <i>Cellular :</i>			
3921 11 00	-- Of polymers of styrene	kg.	10%	-
3921 12 00	-- Of polymers of vinyl chloride	kg.	10%	-
3921 13	-- <i>Of polyurethanes:</i>			
3921 13 10	--- Flexible	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3921 13 90	--- Other	kg.	10%	-
3921 14 00	-- Of regenerated cellulose	kg.	10%	-
3921 19 00	-- Of other plastics	kg.	10%	-
3921 90	- <i>Other :</i>			
3921 90 10	--- Thermocol	kg.	10%	-
	--- <i>Of polymers of vinyl chloride :</i>			
3921 90 21	---- Rigid, lacquered	kg.	10%	-
3921 90 22	---- Flexible, lacquered	kg.	10%	-
3921 90 23	---- Rigid, metallised	kg.	10%	-
3921 90 24	---- Flexible, metallised	kg.	10%	-
3921 90 25	---- Rigid, laminated	kg.	10%	-
3921 90 26	---- Flexible, laminated	kg.	10%	-
3921 90 29	---- Other	kg.	10%	-
	--- <i>Of regenerated cellulose :</i>			
3921 90 31	---- Rigid, lacquered	kg.	10%	-
3921 90 32	---- Flexible, lacquered	kg.	10%	-
3921 90 33	---- Rigid, metallised	kg.	10%	-
3921 90 34	---- Flexible, metallised	kg.	10%	-
3921 90 35	---- Rigid, laminated	kg.	10%	-
3921 90 36	---- Flexible, laminated	kg.	10%	-
3921 90 39	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3921 90 91	---- Rigid, lacquered	kg.	10%	-
3921 90 92	---- Flexible, lacquered	kg.	10%	-
3921 90 93	---- Rigid, metallised	kg.	10%	-
3921 90 94	---- Flexible, metallised	kg.	10%	-
3921 90 95	---- Rigid, laminated	kg.	10%	-
3921 90 96	---- Flexible, laminated	kg.	10%	-
3921 90 99	---- Other	kg.	10%	-
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS			
3922 10 00	- Baths, shower-baths, sinks and wash basins	kg.	10%	-
3922 20 00	- Lavatory seats and covers	kg.	10%	-
3922 90 00	- Other	kg.	10%	-
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS			
3923 10	- <i>Boxes, cases, crates and similar articles:</i>			
3923 10 10	--- Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3923 10 20	--- Watch-box, jewellery box and similar containers of plastics	kg.	10%	-
3923 10 30	--- Insulated ware	kg.	10%	-
3923 10 40	--- Packing for accommodating connectors	kg.	10%	-
3923 10 90	--- Other	kg.	10%	-
	- <i>Sacks and bags (including cones):</i>			
3923 21 00	-- Of polymers of ethylene	kg.	10%	-
3923 29	-- <i>Of other plastics:</i>			
3923 29 10	--- Of poly (vinyl chloride)	kg.	10%	-
3923 29 90	--- Other	kg.	10%	-
3923 30	- <i>Carboys, bottles, flasks and similar articles:</i>			
3923 30 10	--- Insulated ware	kg.	10%	-
3923 30 90	--- Other	kg.	10%	-
3923 40 00	- Spools, cops, bobbins and similar supports	kg.	10%	-
3923 50	- <i>Stoppers, lids, caps and other closures :</i>			
3923 50 10	--- Caps and closures for bottles	kg.	10%	-
3923 50 90	--- Other	kg.	10%	-
3923 90	- <i>Other :</i>			
3923 90 10	--- Insulated ware	kg.	10%	-
3923 90 20	--- Aseptic bags	kg.	10%	-
3923 90 90	--- Other	kg.	10%	-
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS			
3924 10	- <i>Tableware and kitchenware :</i>			
3924 10 10	--- Insulated ware	kg.	10%	-
3924 10 90	--- Other	kg.	10%	-
3924 90	- <i>Other :</i>			
3924 90 10	--- Toilet articles	kg.	10%	-
3924 90 20	--- Insulated ware	kg.	10%	-
3924 90 90	--- Other	kg.	10%	-
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED			
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg.	10%	-
3925 20 00	- Doors, windows and their frames and thresholds for doors	kg.	10%	-
3925 30 00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg.	10%	-
3925 90	- <i>Other :</i>			
3925 90 10	--- Of polyurethane	kg.	10%	-
3925 90 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914			
3926 10	- <i>Office or school supplies :</i> --- <i>Office supplies of a kind classified as stationery other than pins, clips, and writing instruments :</i>			
3926 10 11	---- Of polyurethane foam	kg.	10%	-
3926 10 19	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3926 10 91	---- Of polyurethane foam	kg.	10%	-
3926 10 99	---- Other	kg.	10%	-
3926 20	- <i>Articles of apparel and clothing accessories (including gloves, mittens and mitts) :</i> --- <i>Gloves :</i>			
3926 20 11	---- Disposable	kg.	10%	-
3926 20 19	---- Non-disposable	kg.	10%	-
	--- <i>Aprons :</i>			
3926 20 21	---- Of polyurethane foam	kg.	10%	-
3926 20 29	---- Other	kg.	10%	-
	--- <i>Plastic stickers for garments :</i>			
3926 20 31	---- Of polyurethane foam	kg.	10%	-
3926 20 39	---- Other	kg.	10%	-
	--- <i>Collar stays, patties, butterfly, shoulder-pads and other stays :</i>			
3926 20 41	---- Of polyurethane foam	kg.	10%	-
3926 20 49	---- Other	kg.	10%	-
	--- <i>Other :</i>			
3926 20 91	---- Of polyurethane foam	kg.	10%	-
3926 20 99	---- Other	kg.	10%	-
3926 30	- <i>Fittings for furniture, coach work or the like :</i>			
3926 30 10	--- Of polyurethane foam	kg.	10%	-
3926 30 90	--- Other	kg.	10%	-
3926 40	- <i>Statuettes and other ornamental articles :</i> --- <i>Bangles :</i>			
3926 40 11	---- Of polyurethane foam	kg.	10%	-
3926 40 19	---- Other	kg.	10%	-
	--- <i>Beads :</i>			
3926 40 21	---- Of polyurethane foam	kg.	10%	-
3926 40 29	---- Other	kg.	10%	-
	--- <i>Statuettes :</i>			
3926 40 31	---- Of polyurethane foam	kg.	10%	-
3926 40 39	---- Other	kg.	10%	-
	--- <i>Table and other household articles (including hotel and restaurant) for decoration :</i>			
3926 40 41	---- Of polyurethane foam	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
3926 40 49	---- Other	kg.	10%	-
	--- <i>Decorative sheets :</i>			
3926 40 51	---- Of polyurethane foam	kg.	10%	-
3926 40 59	---- Other	kg.	10%	-
3926 40 60	--- Sequine	kg.	10%	-
	--- <i>Other :</i>			
3926 40 91	---- Of polyurethane foam	kg.	10%	-
3926 40 99	---- Other	kg.	10%	-
3926 90	- <i>Other :</i>			
3926 90 10	--- PVC belt conveyor	kg.	10%	-
	--- <i>Couplers, packing rings, O rings and the like:</i>			
3926 90 21	---- Of polyurethane foam	kg.	10%	-
3926 90 29	---- Other	kg.	10%	-
	--- <i>Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:</i>			
3926 90 31	---- Of polyurethane foam	kg.	10%	-
3926 90 39	---- Other	kg.	10%	-
	--- <i>Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods :</i>			
3926 90 41	---- Of polyurethane foam	kg.	10%	-
3926 90 49	---- Other	kg.	10%	-
	--- <i>Retroreflective sheeting of other than of heading 3920 :</i>			
3926 90 51	---- Of polyurethane foam	kg.	10%	-
3926 90 59	---- Other	kg.	10%	-
	--- <i>Hangers :</i>			
3926 90 61	---- Of polyurethane foam	kg.	10%	-
3926 90 69	---- Other	kg.	10%	-
	--- <i>Plastic or nylon tipped hammers; insulating liner of nylon , HDPE :</i>			
3926 90 71	---- Of polyurethane foam	kg.	10%	-
3926 90 79	---- Other	kg.	10%	-
3926 90 80	--- Polypropylene articles, not elsewhere specified or included	kg.	10%	-
	--- <i>Other:</i>			
3926 90 91	---- Of polyurethane foam	kg.	10%	-
3926 90 99	---- Other	kg.	10%	-

CHAPTER 40

Rubber and articles thereof

NOTES :

1. Except where the context otherwise requires, throughout this Schedule the expression “rubber” means the following products, whether or not vulcanised or hard:

natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

- (a) goods of Section XI (textiles and textile articles);
- (b) footwear or parts thereof of Chapter 64;
- (c) headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) articles of Chapter 90, 92, 94 or 96; or
- (f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).

3. In headings 4001 to 4003 and 4005, the expression “primary forms” applies only to the following forms:

- (a) liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading 4002, the expression “synthetic rubber” applies to:

(a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) thioplasts (TM); and

(c) natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (A) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

(B) the presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following:

heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), anti-oxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, vulcanised, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 4004, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm., is to be classified as strip, rods or profile shapes, of heading 4008.

8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 4008, the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

SUPPLEMENTARY NOTES :

1. For the purposes of headings 4009 and 4010, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, where such products, form integral part of ingredient of such rubber products, shall be taken into account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored.

2. Tariff item 4008 21 10 shall also apply to “plates”, “sheets”, and “strips”, whether or not cut to shape and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of rubber tyres.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP			
4001 10	- <i>Natural rubber latex, whether or not pre-vulcanised :</i>			
4001 10 10	--- Prevulcanised	kg.	70%	
4001 10 20	--- Other than prevulcanised	kg.	70%	-
	- <i>Natural rubber in other forms :</i>			
4001 21 00	-- Smoked sheets	kg.	25%	-
4001 22 00	-- Technically specified natural rubber (TSNR)	kg.	25%	-
4001 29	-- <i>Other :</i>			
4001 29 10	--- Hevea	kg.	25%	-
4001 29 20	--- Pale crepe	kg.	25%	-
4001 29 30	--- Estate brown crepe	kg.	25%	-
4001 29 40	--- Oil extended natural rubber	kg.	25%	-
4001 29 90	--- Other	kg.	25%	-
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg.	10%	-
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP			
	- <i>Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :</i>			
4002 11 00	-- Latex	kg.	10%	-
4002 19	-- <i>Other :</i>			
4002 19 10	--- Oil extended styrene butadiene rubber	kg.	10%	-
4002 19 20	--- Styrene butadiene rubber with styrene content exceeding 50%	kg.	10%	-
4002 19 30	--- Styrene butadiene styrene oil bound copolymer	kg.	10%	-
4002 19 90	--- Other	kg.	10%	-
4002 20 00	- Butadiene rubber (BR)	kg.	10%	-
	- <i>Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :</i>			

(1)	(2)	(3)	(4)	(5)
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg.	10%	-
4002 39 00	-- Other	kg.	10%	-
	- <i>Chlorprene (Chlorobutadiene) rubber (CR) :</i>			
4002 41 00	-- Latex	kg.	10%	-
4002 49 00	-- Other	kg.	10%	-
	- <i>Acrylonitrile-butadiene rubber (NBR) :</i>			
4002 51 00	-- Latex	kg.	10%	-
4002 59 00	-- Other	kg.	10%	-
4002 60 00	- Isoprene rubber (IR)	kg.	10%	-
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg.	10%	-
4002 80	- <i>Mixtures of any product of heading 40 01 with any product of this heading :</i>			
4002 80 10	--- Latex	kg.	10%	-
4002 80 20	--- Chemically modified form of natural rubber including graft rubber	kg.	10%	-
4002 80 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
4002 91 00	-- Latex	kg.	10%	-
4002 99	-- <i>Other :</i>			
4002 99 10	--- Factice (rubber substitute derived from oil)	kg.	10%	-
4002 99 20	--- Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	kg.	10%	-
4002 99 90	--- Other	kg.	10%	-
4003 00 00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	kg.	10%	-
4004 00 00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	kg.	10%	-
4005	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP			
4005 10 00	- Compounded with carbon black or silica	kg.	10%	-
4005 20	- <i>Solutions; dispersions other than those of sub-heading 4005 10 :</i>			
4005 20 10	--- Can sealing compound	kg.	10%	-
4005 20 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
4005 91	-- <i>Plates, sheets and strip:</i>			
4005 91 10	--- Hospital sheeting	kg.	10%	-
4005 91 90	--- Other	kg.	10%	-
4005 99	-- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
4005 99 10	--- Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	kg.	10%	-
4005 99 90	--- Other	kg.	10%	-
4006	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER			
4006 10 00	- “Camel-back” strips for retreading rubber tyres	kg.	10%	-
4006 90	- <i>Other</i> :			
4006 90 10	--- Thread, not covered	kg.	10%	-
4006 90 90	--- Other	kg.	10%	-
4007	VULCANISED RUBBER THREAD AND CORD			
4007 00	- <i>Vulcanised rubber thread and cord:</i>			
4007 00 10	--- Thread, not covered	kg.	10%	-
4007 00 20	--- Cord, not covered	kg.	10%	-
4007 00 90	--- Other	kg.	10%	-
4008	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER			
	- <i>Of cellular rubber</i> :			
4008 11	-- <i>Plates, sheets and strip</i> :			
4008 11 10	--- Of micro-cellular rubber	kg.	10%	-
4008 11 90	--- Other	kg.	10%	-
4008 19	-- <i>Other</i> :			
4008 19 10	--- Blocks of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	10%	-
4008 19 90	--- Other	kg.	10%	-
	- <i>Of non-cellular rubber:</i>			
4008 21	-- <i>Plates, sheets and strip</i> :			
4008 21 10	--- Used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	10%	-
4008 21 20	--- For resoling or repairing or retreading rubber tyres	kg.	10%	-
4008 21 90	--- Other	kg.	10%	-
4008 29	-- <i>Other</i> :			
4008 29 10	--- Rubber sheets and resin rubber sheets for soles and heels	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4008 29 20	--- Blocks used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	10%	-
4008 29 30	--- Latex foam sponge	kg.	10%	-
4008 29 40	--- Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	kg.	10%	-
4008 29 90	--- Other	kg.	10%	-
4009	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES)			
	- <i>Not reinforced or otherwise combined with other materials :</i>			
4009 11 00	-- Without fittings	kg.	10%	-
4009 12 00	-- With fittings	kg.	10%	-
	- <i>Reinforced or otherwise combined only with metal:</i>			
4009 21 00	-- Without fittings	kg.	10%	-
4009 22 00	-- With fittings	kg.	10%	-
	- <i>Reinforced or otherwise combined only with textile materials :</i>			
4009 31 00	-- Without fittings	kg.	10%	-
4009 32 00	-- With fittings	kg.	10%	-
	- <i>Reinforced or otherwise combined with other materials :</i>			
4009 41 00	-- Without fittings	kg.	10%	-
4009 42 00	-- With fittings	kg.	10%	-
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER			
	- <i>Conveyor belts or belting :</i>			
4010 11	-- <i>Reinforced only with metal :</i>			
4010 11 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 11 90	--- Other	kg.	10%	-
4010 12	-- <i>Reinforced only with textile materials :</i>			
4010 12 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 12 90	--- Other	kg.	10%	-
4010 19	-- <i>Other :</i>			
4010 19 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 19 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Transmission belts or belting :</i>			
4010 31	-- <i>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm :</i>			
4010 31 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 31 90	--- Other	kg.	10%	-
4010 32	-- <i>Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm :</i>			
4010 32 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 32 90	--- Other	kg.	10%	-
4010 33	-- <i>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm :</i>			
4010 33 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 33 90	--- Other	kg.	10%	-
4010 34	-- <i>Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm :</i>			
4010 34 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 34 90	--- Other	kg.	10%	-
4010 35	-- <i>Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm :</i>			
4010 35 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 35 90	--- Other	kg.	10%	-
4010 36	-- <i>Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm :</i>			
4010 36 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 36 90	--- Other	kg.	10%	-
4010 39	-- <i>Other :</i>			
	--- <i>Where the rubber compound content is less than 25% by weight :</i>			
4010 39 11	---- Endless flat belt	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4010 39 12	---- Ply belting	kg.	10%	-
4010 39 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4010 39 91	---- Endless flat belt	kg.	10%	-
4010 39 92	---- Ply belting	kg.	10%	-
4010 39 99	---- Other	kg.	10%	-
4011	NEW PNEUMATIC TYRES, OF RUBBER			
4011 10	- <i>Of a kind used on motor cars (including station wagons and racing cars) :</i>			
4011 10 10	--- Radials	u	10%	-
4011 10 90	--- Other	u	10%	-
4011 20	- <i>Of a kind used on buses or lorries :</i>			
4011 20 10	--- Radials	u	10%	-
4011 20 90	--- Other	u	10%	-
4011 30 00	- Of a kind used on aircraft	u	3%	-
4011 40	- <i>Of a kind used on motor cycles :</i>			
4011 40 10	--- For motor cycles	u	10%	-
4011 40 20	--- For motor scooters	u	10%	-
4011 40 90	--- Other	u	10%	-
4011 50	- <i>Of a kind used on bicycles :</i>			
4011 50 10	--- Multi-cellular polyurethane (MCP) tubeless tyres	u	10%	-
4011 50 90	--- Other, having a “herring-bone” or similar tread	u	10%	-
	- <i>Other, having a “herring-bone” or similar tread :</i>			
4011 61 00	-- Of a kind used on agricultural or forestry vehicles and machines	u	10%	-
4011 62 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	10%	-
4011 63 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	10%	-
4011 69 00	-- Other	u	10%	-
	- <i>Other :</i>			
4011 92 00	-- Of a kind used on agricultural or forestry vehicles and machines	u	10%	-
4011 93 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	10%	-
4011 94 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	10%	-

(1)	(2)	(3)	(4)	(5)
4011 99 00	-- Other	u	10%	-
4012	RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER			
	- <i>Retreaded tyres :</i>			
4012 11 00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	10%	-
4012 12 00	-- Of a kind used on buses or lorries	u	10%	-
4012 13 00	-- Of a kind used on aircraft	u	10%	-
4012 19	-- <i>Other :</i>			
4012 19 10	--- For two wheelers	u	10%	-
4012 19 90	--- Other	u	10%	-
4012 20	- <i>Used pneumatic tyres :</i>			
4012 20 10	--- For buses, lorries and earth moving equipments including light commercial vehicles	u	10%	-
4012 20 20	--- For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	u	10%	-
4012 20 90	--- Other	u	10%	-
4012 90	- <i>Other :</i>			
4012 90 10	--- Solid rubber tyres for motor vehicles	kg.	10%	-
4012 90 20	--- Solid rubber tyres for other vehicles	kg.	10%	-
4012 90 30	--- Tyres with metal framework	kg.	10%	-
	--- <i>Tyre flaps :</i>			
4012 90 41	---- Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	10%	-
4012 90 49	---- Other	kg.	10%	-
4012 90 50	--- Tyre treads, interchangeable	kg.	10%	-
4012 90 90	--- Other	kg.	10%	-
4013	INNER TUBES, OF RUBBER			
4013 10	- <i>Of a kind used on motor cars (including station wagons and racing cars), buses or lorries :</i>			
4013 10 10	--- For motor cars	u	10%	-
4013 10 20	--- For lorries and buses	u	10%	-
4013 20 00	- Of a kind used on bicycles	u	10%	-
4013 90	- <i>Other :</i>			
4013 90 10	--- For aircraft	u	10%	-
4013 90 20	--- For motor cycle	u	10%	-
4013 90 30	--- For off the road vehicles, not elsewhere specified or included	u	10%	-
	-- <i>For tractors :</i>			
4013 90 41	---- Rear tyres	u	10%	-

(1)	(2)	(3)	(4)	(5)
4013 90 49	---- Other	u	10%	-
4013 90 50	--- Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	u	10%	-
4013 90 90	--- Other	u	10%	-
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER			
4014 10	- <i>Sheath contraceptives :</i>			
4014 10 10	--- Rubber contraceptives, male (condoms)	kg.	10%	-
4014 10 20	--- Rubber contraceptives, female (diaphragms), such as cervical caps	kg.	10%	-
4014 90	- <i>Other :</i>			
4014 90 10	--- Hot water bottles	kg.	10%	-
4014 90 20	--- Ice bags	kg.	10%	-
4014 90 30	--- Feeding bottle nipples	kg.	10%	-
4014 90 90	--- Other	kg.	10%	-
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS) FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER			
	- <i>Gloves, mittens and mitts:</i>			
4015 11 00	-- Surgical	pa	10%	-
4015 19 00	-- Other	pa	10%	-
4015 90	- <i>Other :</i>			
4015 90 10	--- Rubber apron	pa	10%	-
4015 90 20	--- Labels	kg.	10%	-
4015 90 30	--- Industrial gloves	pa	10%	-
	--- <i>Other:</i>			
4015 90 91	--- Diving suits	kg.	10%	-
4015 90 99	--- Other	kg.	10%	-
4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER			
4016 10 00	- Of cellular rubber	kg.	10%	-
	- <i>Other :</i>			
4016 91 00	-- Floor coverings and mats	kg.	10%	-
4016 92 00	-- Erasers	kg.	10%	-
4016 93	-- <i>Gaskets, washers and other seals :</i>			
4016 93 10	--- Patches for puncture repair of self-vulcanising rubber or a rubber backing	kg.	10%	-
4016 93 20	--- Rubber rings (O-ring)	kg.	10%	-
4016 93 30	--- Rubber seals (Oil seals and the like)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4916 93 40	--- Gaskets	kg.	10%	-
4016 93 50	--- Washers	kg.	10%	-
4016 93 60	--- Plugs	kg.	10%	-
4016 93 90	--- Other	kg.	10%	-
4016 94 00	-- Boat or dock fenders, whether or not inflatable	kg.	10%	-
4016 95	-- <i>Other inflatable articles:</i>			
4016 95 10	--- Air mattresses	kg.	10%	-
4016 95 90	--- Other	kg.	10%	-
4016 99	-- <i>Other :</i>			
4016 99 10	--- Rubber cots for textile industry	kg.	10%	-
4016 99 20	--- Rubber bands	kg.	10%	-
4016 99 30	--- Rubber threads	kg.	10%	-
4016 99 40	--- Rubber blankets	kg.	10%	-
4016 99 50	--- Rubber cushions	kg.	10%	-
4016 99 60	--- Rubber bushes	kg.	10%	-
4016 99 70	--- Ear plug	kg.	10%	-
4016 99 80	--- Stoppers	kg.	10%	-
4016 99 90	--- Other	kg.	10%	-
4017	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER			
4017 00	- <i>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:</i>			
4017 00 10	--- Plates, sheets, rods and tubes of ebonite and vulcanite	kg.	10%	-
4017 00 20	--- Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	kg.	10%	-
4017 00 30	--- Printers' rollers	kg.	10%	-
4017 00 40	--- Textile rollers	kg.	10%	-
4017 00 50	--- Typewriters and cyclostyling rollers	kg.	10%	-
4017 00 90	--- Other	kg.	10%	-

SECTION VIII

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR
CONTAINERS; ARTICLES OF ANIMAL GUT
(OTHER THAN SILK-WORM GUT)**

CHAPTER 41

Raw hides and skins (other than furskins) and leather

NOTES :

1. This Chapter does not cover:

- (a) parings or similar waste, of raw hides or skins (heading 0511);
- (b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or
- (c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely:

raw hides and skins, with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian, or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and Kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries) of reindeer, of elk, of deer, of roebucks or of dogs.

2. (A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).

(B) For the purposes of headings 4104 to 4106, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout this Schedule, the expression “composition leather” means only substances of the kind referred to in heading 4115.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4101	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT			
4101 20	- <i>Whole hides and skins, unsplit of a weight per skin not exceeding 8 kg. when simply dried, 10kg. when dry- salted, or 16 kg. when fresh, wet-salted or otherwise preserved:</i>			
4101 20 10	--- Of cow, including cow calf	kg.	Free	-

(1)	(2)	(3)	(4)	(5)
4101 20 20	--- Of buffalo, including buffalo calf	kg.	Free	-
4101 20 90	--- Other	kg.	Free	-
4101 50	- <i>Whole hides and skins, of a weight exceeding 16 kg. :</i>			
4101 50 10	--- Of cow, including cow calf	kg.	Free	-
4101 50 20	--- Of buffalo, including buffalo calf	kg.	Free	-
4101 50 90	--- Other	kg.	Free	-
4101 90	- <i>Other, including butts, bends and bellies:</i>			
4101 90 10	--- Of cow, including cow calf	kg.	Free	-
4101 90 20	--- Of buffalo, including buffalo calf	kg.	Free	-
4101 90 90	--- Other	kg.	Free	-
4102	RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (C) TO THIS CHAPTER			
4102 10	- <i>With wool on :</i>			
4102 10 10	--- Sheep skins	kg.	Free	-
4102 10 20	--- Pelts of baby lambs	kg.	Free	-
4102 10 30	--- Lamb skins, other than pelts	kg.	Free	-
	- <i>Without wool on :</i>			
4102 21	-- <i>Pickled :</i>			
4102 21 10	--- Sheep skins	kg.	Free	-
4102 21 20	--- Lamb skins	kg.	Free	-
4102 21 30	--- Lamb pelt	kg.	Free	-
4102 29	-- <i>Other :</i>			
4102 29 10	--- Sheep skins	kg.	Free	-
4102 29 20	--- Lamb skins	kg.	Free	-
4103	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(B) OR 1(C) TO THIS CHAPTER			
4103 20 00	- Of reptiles	kg.	Free	-
4103 30 00	- Of swine	kg.	Free	-
4103 90 00	- Other	kg.	Free	-
4104	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS,			

(1)	(2)	(3)	(4)	(5)
	WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED			
	- <i>In the wet state (including wet-blue):</i>			
4104 11 00	-- Full grains, unsplit; grain splits	kg.	10%	-
4104 19 00	-- Other	kg.	10%	-
	- <i>In the dry state (crust):</i>			
4104 41 00	-- Full grains, unsplit; grain splits	kg.	10%	-
4104 49 00	-- Other	kg.	10%	-
4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED			
4105 10 00	- In the wet state (including wet-blue)	kg.	10%	-
4105 30 00	- In the dry state (crust)	kg.	10%	-
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT BUT NOT FURTHER PREPARED			
	- <i>Of goats or kids:</i>			
4106 21 00	-- In the wet state (including wet-blue)	kg.	10%	-
4106 22 00	-- In the dry state (crust)	kg.	10%	-
	- <i>Of swine:</i>			
4106 31 00	-- In the wet state (including wet-blue)	kg.	10%	-
4106 32 00	-- In the dry state (crust)	kg.	10%	-
4106 40 00	- Of reptiles	kg.	10%	-
	- <i>Other:</i>			
4106 91 00	-- In the wet state (including wet-blue)	kg.	10%	-
4106 92 00	-- In the dry state (crust)	kg.	10%	-
4107	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114			
	- <i>Whole hides and skins:</i>			
4107 11 00	-- Full grains, unsplit	kg.	10%	-
4107 12 00	-- Grain splits	kg.	10%	-
4107 19 00	- Other	kg.	10%	-
	-- <i>Other, including sides:</i>			
4107 91 00	-- Full grains, unsplit	kg.	10%	-
4107 92 00	-- Grain splits	kg.	10%	-
4107 99 00	-- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4112 00 00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114	kg.	10%	-
4113	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114			
4113 10 00	- Of goats or kids	kg.	10%	-
4113 20 00	- Of swine	kg.	10%	-
4113 30 00	- Of reptiles	kg.	10%	-
4113 90 00	- Other	kg.	10%	-
4114	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER ; METALLISED LEATHER			
4114 10 00	- Chamois (including combination chamois) leather	kg.	10%	-
4114 20	- <i>Patent leather and patent laminated leather; metallised leather :</i>			
4114 20 10	--- Patent leather and patent laminated leather	kg.	10%	-
4114 20 20	--- Metallised leather	kg.	10%	-
4115	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBER, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR			
4115 10 00	- Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	kg.	10%	-
4115 20	- <i>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles ; leather dust, powder and flour:</i>			
4115 20 10	--- Cuttings of leather	kg.	10%	-
4115 20 90	--- Other	kg.	10%	-

CHAPTER 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)

NOTES :

1. For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

- (a) sterile surgical catgut or similar sterile suture materials (heading 3006);
- (b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);
- (c) made up articles of netting (5608);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65;
- (f) whips, rigid-crops or articles of heading 6602;
- (g) cuff-links, bracelets or other imitation jewellery (heading 7117);
- (h) fittings or trimmings for harness, such as stirrups, bits, horse, brasses and buckles, separately presented (generally Section XV);
- (ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.

3. (A) In addition to the provisions of Note 2 above, heading 4202 does not cover:

(a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);

(b) articles of plaiting materials (heading 4602).

(B) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4. For the purposes of heading 4203, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4201 00 00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	kg.	30%	-
4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER			
	- <i>Trunk\,s, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :</i>			
4202 11	-- <i>With outer surface of leather or of composition leather:</i>			
4202 11 10	--- Travel goods (trunks, suit-cases, sports bags and other similar items) of leather	u	10%	-
4202 11 20	--- Toilet-bags and cases, of leather	u	10%	-
4202 11 30	--- Satchels	u	10%	-
4202 11 40	--- Brief-cases	u	10%	-
4202 11 50	--- Executive-cases	u	10%	-
4202 11 60	--- Vanity-cases	u	10%	-
4202 11 70	--- Attache-cases	u	10%	-

(1)	(2)	(3)	(4)	(5)
4202 11 90	--- Other	u	10%	-
4202 12	-- <i>With outer surface of plastic or of textile materials :</i>			
4202 12 10	--- Toilet-cases	u	10%	-
4202 12 20	--- Plastic moulded suit-cases	u	10%	-
4202 12 30	--- Plastic moulded brief-cases	u	10%	-
4202 12 40	--- Satchels	u	10%	-
4202 12 50	--- Other travel-goods	u	10%	-
4202 12 60	--- Brief-cases	u	10%	-
4202 12 70	--- Executive-cases other than plastic moulded	u	10%	-
4202 12 80	--- Vanity-cases	u	10%	-
4202 12 90	--- Other	u	10%	-
4202 19	-- <i>Other :</i>			
4202 19 10	--- Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather	u	10%	-
4202 19 20	--- Toilet-cases	u	10%	-
4202 19 30	--- Satchels	u	10%	-
4202 19 40	--- Brief-cases (other than plastic moulded)	u	10%	-
4202 19 50	--- Executive-cases	u	10%	-
4202 19 60	--- Vanity-cases	u	10%	-
4202 19 90	--- Other	u	10%	-
	- <i>Hand-bags, whether or not with shoulder strap, including those without handle :</i>			
4202 21	-- <i>With outer surface of leather or of composition leather:</i>			
4202 21 10	--- Hand-bags for ladies	u	10%	-
4202 21 20	--- Vanity-bags	u	10%	-
4202 21 90	--- Other	u	10%	-
4202 22	-- <i>With outer surface of plastic sheeting or of textile materials :</i>			
4202 22 10	--- Hand-bags and shopping bags, of artificial plastic material	u	10%	-
4202 22 20	--- Hand-bags and shopping bags, of cotton	u	10%	-
4202 22 30	--- Hand-bags and shopping bags, of Jute	u	10%	-
4202 22 40	--- Vanity-bags	u	10%	-
4202 22 90	--- Other	u	10%	-
4202 29	-- <i>Other :</i>			
4202 29 10	--- Hand bags of other materials excluding wicker-work or basket work	u	10%	-
4202 29 90	--- Other	u	10%	-
	- <i>Articles of a kind normally carried in the pocket or in the handbag :</i>			
4202 31	-- <i>With outer surface of leather or of composition leather:</i>			
4202 31 10	--- Jewellery box	u	10%	-

(1)	(2)	(3)	(4)	(5)
4202 31 20	--- Wallets and purses, of leather	u	10%	-
4202 31 90	--- Other	u	10%	-
4202 32	-- <i>With outer surface of plastic sheeting or of textile materials:</i>			
4202 32 10	--- Jewellery box	u	10%	-
4202 32 90	--- Other	u	10%	-
4202 39	-- <i>Other :</i>			
4202 39 10	--- Jewellery box	u	10%	-
4202 39 90	--- Other	u	10%	-
	- <i>Other :</i>			
4202 91 00	-- With outer surface of leather or of composition leather	u	10%	-
4202 92 00	-- With outer surface of plastic sheeting or of textile materials	u	10%	-
4202 99 00	-- Other	u	10%	-
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER			
4203 10	- <i>Articles of apparel:</i>			
4203 10 10	--- Jackets and jerseys	kg.	10%	-
4203 10 90	--- Other	kg.	10%	-
	- <i>Gloves, mittens and mitts:</i>			
4203 21	-- <i>Specially designed for use in sports:</i>			
4203 21 10	--- Gloves	kg.	10%	-
4203 21 20	--- Mittens and mitts	kg.	10%	-
4203 29	-- <i>Other :</i>			
4203 29 10	--- Gloves for use in industry	kg.	10%	-
4203 29 20	--- Other gloves	kg.	10%	-
4203 29 30	--- Mittens and mitts	kg.	10%	-
4203 30 00	- Belts and bandoliers	kg.	10%	-
4203 40	- <i>Other clothing accessories :</i>			
4203 40 10	--- Aprons	kg.	10%	-
4203 40 20	--- Semi-chrome grain garments	kg.	10%	-
4203 40 90	--- Other	kg.	10%	-
4204	OMITTED			
4205	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER			
4205 00	- <i>Other articles of leather or of composition leather :</i>			
	--- <i>Straps other than for machinery or harness :</i>			
4205 00 11	---- Welt	kg.	10%	-
4205 00 19	---- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4205 00 20	--- Leather sofa cover	kg.	10%	-
4205 00 90	--- Other	kg.	10%	-
4206	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS			
4206 00 10	--- For rackets	kg.	10%	-
4206 00 90	--- Other	kg.	10%	-

CHAPTER 43

Furskins and artificial fur; manufactures thereof

NOTES :

1. Throughout this Schedule reference to “furskins”, other than to raw furskins of heading 4301 apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover :

- (a) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);
- (b) raw hides or skins, with the hair or wool on, of Chapter 41 [See Note 1(c) to that Chapter];
- (c) gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 4203);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65; or
- (f) articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304, as the case may be.

5. Throughout this Schedule, the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4301	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 4101, 4102 OR 4103			
4301 10 00	- Of mink, whole, with or without head, tail or paws	u	15%	-
4301 30 00	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	u	Free	-

(1)	(2)	(3)	(4)	(5)
4301 60 00	- Of fox, whole, with or without head, tail or paws	u	15%	-
4301 80 00	- Other furskins, whole, with or without head, tail or paws	u	15%	-
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg.	15%	-
4302	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 4303 - <i>Whole skins, with or without head, tail or paws, not assembled:</i>			
4302 11 00	-- Of mink	u	10%	-
4302 19	-- <i>Other:</i>			
4302 19 10	--- Calf skins, with hair on, tanned or dressed	u	10%	-
4302 19 20	--- Hides or skins of other bovine and equine animals with hair on, tanned or dressed	u	10%	-
4302 19 30	--- Goat (Common) and kid skins with hair on, tanned or dressed	u	10%	-
4302 19 40	--- Tiger-cat skins	u	10%	-
4302 19 90	--- Hides and skins of other animals with hair on, tanned or dressed	u	10%	-
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg.	10%	-
4302 30 00	- Whole skins and pieces or cuttings thereof, assembled	kg.	10%	-
4303	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN - <i>Articles of apparel and clothing accessories:</i>			
4303 10	- <i>Articles of apparel and clothing accessories:</i>			
4303 10 10	--- Of wild animals covered under the Wild Life (Protection) Act, 1972	kg.	10%	-
4303 10 20	--- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 10 10	kg.	10%	-
4303 10 90	--- Other	kg.	10%	-
4303 90	- <i>Other:</i>			
4303 90 10	--- Of wild animals covered under the Wild Life (Protection) Act, 1972	kg.	10%	-
4303 90 20	--- Of animals covered under Convention on International Trade of Endangered Species	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	(CITES), other than those of Tariff Item			
	4303 90 10			
4303 90 90	--- Other	kg.	10%	-
4304	ARTIFICIAL FUR AND ARTICLES THEREOF			
4304 00	- <i>Artificial fur and articles thereof:</i>			
	--- <i>Artificial fur :</i>			
4304 00 11	---- Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods	kg.	10%	-
4304 00 19	---- Other	kg.	10%	-
4304 00 20	--- Articles of artificial fur	kg.	10%	-

SECTION IX

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK;
MANUFACTURERS OF STRAW, OF ESPARTO OR OF OTHER PLATING MATERIALS;
BASKETWARE AND WICKERWORK**

CHAPTER 44

Wood and articles of wood; wood charcoal

NOTES :

1. This Chapter does not cover:

(a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);

(b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);

(c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);

(d) activated charcoal (heading 3802);

(e) articles of heading 4202;

(f) goods of Chapter 46;

(g) footwear or parts thereof Chapter 64;

(h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) goods of heading 6808;

(k) imitation jewellery of heading 7117;

(l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);

(m) goods of Section XVII (for example, clock cases and musical instruments and parts thereof);

(n) parts of firearms (heading 9305);

(o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(p) articles of Chapter 95 (for example, toys, games, sports requisites);

(q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603; or

(r) articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression “densified wood” means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Sub-heading Notes :

1. For the purposes of sub-heading 4401 31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2. For the purposes of tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31, the expression “tropical wood” means one of the following types of wood:

Abura, acajou, d’ Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jabody, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

SUPPLEMENTARY NOTES :

1. “Marine plywood” means plywood conforming to Indian Standard Specification IS : 710-1976.

2. “Aircraft plywood” means plywood conforming to Indian Standard Specification Nos. IS:709-1974 and IS:4859-1968.

3. For the purposes of heading 4412, the expression “similar laminated wood” includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joined together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer of layers of particle board, fibre board, wood waste glued or otherwise joined together, asbestos or cork.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4401	FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS			
4401 10	- <i>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :</i>			
4401 10 10	--- In logs	mt	5%	-
4401 10 90	--- Other	mt	5%	-
	- <i>Wood in chips or particles :</i>			
4401 21 00	-- Coniferous	mt	5%	-
4401 22 00	-- Non-coniferous	mt	5%	-
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :			
4401 31 00	-- Wood pellets	mt	5%	-
4401 39 00	-- Other	mt	5%	-
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED			
4402 10	- <i>Wood charcoal (including shell or nut charcoal), whether or not agglomerated:</i>			
4402 10 10	--- Of bamboo	mt	5%	-
4402 90	- <i>Other :</i>			
4402 90 10	--- Of coconut shell	mt	5%	-
4402 90 90	--- Other	mt	5%	-
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED			
4403 10 00	- Treated with paint, stains, creosote or other preservatives	m ³	5%	-
4403 20	- <i>Other, coniferous :</i>			
4403 20 10	---- Sawlogs and veneerlogs	m ³	5%	-
4403 20 20	---- Poles, piling and posts	m ³	5%	-
4403 20 90	---- Other	m ³	5%	-
	- <i>Other, of tropical wood specified in Sub-heading Note 1 to this Chapter :</i>			
4403 41 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	5%	-

(1)	(2)	(3)	(4)	(5)
4403 49	---- Other :			
4403 49 10	---- Teak wood in rough	m ³	5%	-
4403 49 90	---- Other	m ³	5%	-
	- Other :			
4403 91 00	---- Of oak (Quercus Spp.)	m ³	5%	-
4403 92 00	---- Of beech (Fagus Spp.)	m ³	5%	-
4403 99	---- Other :			
	---- Andaman Padauk (<i>Pterocarous dalbaergiodes</i>) Bonsum (<i>Phoebe goalparensis</i>) Gurgan (<i>Dipterocarpus alatus</i>) Khair (<i>Acacia Catechu</i>) Lampati (<i>Duabanga grandiflora</i>) Laurel (<i>Terminalia alata</i>) Paliwood (<i>Palaquium Elliplicum</i>) and Red Sanders (<i>Pterocar pus Sautaninus</i>) and Rose wood (<i>Dalbergea Latifolio</i>):			
4403 99 11	---- Andaman Padauk (<i>Pterocarous dalbaergiodes</i>)	m ³	5%	-
4403 99 12	---- Bonsum (<i>Phoebe goalparensis</i>)	m ³	5%	-
4403 99 13	---- Gurgan (<i>Dipterocarpus alatus</i>)	m ³	5%	-
4403 99 14	---- Khair (<i>Acacia Catechu</i>)	m ³	5%	-
4403 99 15	---- Lampati (<i>Duabanga grandiflora</i>)	m ³	5%	-
4403 99 16	---- Laurel (<i>Terminalia alata</i>)	m ³	5%	-
4403 99 17	---- Paliwood (<i>Palaquium Elliplicum</i>)	m ³	5%	-
4403 99 18	---- Red Sanders(<i>Pterocar pus Sautatinus</i>)	m ³	5%	-
4403 99 19	---- Rose Wood (<i>Dalbergea Latifolio</i>)	m ³	5%	-
	---- Sal (<i>Chorea robusta</i>) Sandal wood (<i>Santalum albur</i>) Semul (<i>Bombax ceiba</i>) Walnut wood (<i>Juglans binata</i>) Anjam (<i>Hardwickia binata</i>) Birch (<i>Betula Spp.</i>) Sissoo (<i>Dalbergia sisso</i>) and White cedar (<i>Dysozylum</i>) and the like:			
4403 99 21	---- Sal (<i>Chorea robusta</i>)	m ³	5%	-
4403 99 22	---- Sandal wood (<i>Santalum alburn</i>)	m ³	5%	-
4403 99 23	---- Semul (<i>Bombax ceiba</i>)	m ³	5%	-
4403 99 24	---- Walnut wood (<i>Juglans binata</i>)	m ³	5%	-
4403 99 25	---- Anjam (<i>Hardwickia binata</i>)	m ³	5%	-
4403 99 26	---- Birch (<i>Betula Spp.</i>)	m ³	5%	-
4403 99 27	---- Sissoo (<i>Dalbergia sisso</i>)	m ³	5%	-
4403 99 28	---- White cedar (<i>Dysozylum malabaricum</i>)	m ³	5%	-
4403 99 29	---- Other	m ³	5%	-

4404

HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING STICKS,

(1)	(2)	(3)	(4)	(5)
	UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE			
4404 10 00	- Coniferous	kg.	10%	-
4404 20	- <i>Non-coniferous :</i>			
4404 20 10	---- Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like	kg.	10%	-
4404 20 20	---- Drawn Wood	kg.	10%	-
4404 20 90	---- Other	kg.	10%	-
4405 00 00	WOOD WOOL; WOOD FLOUR	kg.	10%	-
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD			
4406 10 00	- Not impregnated	m ³	10%	-
4406 90 00	- Other	m ³	10%	-
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM			
4407 10	- <i>Coniferous:</i>			
4407 10 10	---- Douglas fir (Pseudotsuga Menziesie)	m ³	10%	-
4407 10 20	---- Pine (Pinus Spp.)	m ³	10%	-
4407 10 90	---- Other	m ³	10%	-
	- <i>Of tropical wood specified in Sub-heading Note 1 to this Chapter :</i>			
4407 21 00	-- Mahogany (Swietenia Spp.)	m ³	10%	-
4407 22 00	-- Virola, Imbuia and balsa	m ³	10%	-
4407 25 00	---- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	10%	-
4407 26 00	---- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	10%	-
4407 27 00	-- Sapelli	m ³	10%	-
4407 28 00	-- Iroko	m ³	10%	-
4407 29	---- <i>Other :</i>			
4407 29 10	---- Teak wood	m ³	10%	-
4407 29 90	---- Other	m ³	10%	-
	- <i>Other :</i>			
4407 91 00	---- Of oak (Quercus Spp.)	m ³	10%	-
4407 92 00	---- Of beech (Fagus Spp.)	m ³	10%	-
4407 93 00	-- Of maple (Acer spp.)	m ³	10%	-

(1)	(2)	(3)	(4)	(5)
4407 94 00	-- Of cherry (<i>Prunus</i> spp.)	m ³	10%	-
4407 95 00	-- Of ash (<i>Fraxinus</i> spp.)	m ³	10%	-
4407 99	---- <i>Other :</i>			
4407 99 10	---- Of Birch (<i>Betula</i> Spp.)	m ³	10%	-
4407 99 20	---- Willow	m ³	10%	-
4407 99 90	---- Other	m ³	10%	-

4408

SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM

4408 10	- <i>Coniferous:</i>			
4408 10 10	---- Sheets for plywood	kg.	10%	-
4408 10 20	---- Oak wood veneer	kg.	10%	-
4408 10 30	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 10 90	---- Other	kg.	10%	-
	- <i>Of tropical wood specified in Sub-heading Note 1 to this Chapter :</i>			
4408 31	---- <i>Of Dark Red Meranti, Light Red Meranti and Meranti Bakau:</i>			
4408 31 10	---- Sheets for plywood	kg.	10%	-
4408 31 20	---- Veneer sheets (of Rose wood)	kg.	10%	-
4408 31 30	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 31 90	---- Other	kg.	10%	-
4408 39	---- <i>Other :</i>			
4408 39 10	---- Sheets for plywoods	kg.	10%	-
4408 39 20	---- Veneer sheets (of Rose wood)	kg.	10%	-
4408 39 30	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 39 90	---- Other	kg.	10%	-
4408 90	- <i>Other :</i>			
4408 90 10	---- Sheets for plywoods	kg.	10%	-
4408 90 20	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 90 90	---- Other	kg.	10%	-

4409

WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED,

(1)	(2)	(3)	(4)	(5)
	REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED			
4409 10	- <i>Coniferous :</i>			
4409 10 10	---- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	10%	-
4409 10 20	---- Beadings, and mouldings (including moulded, skirting and other moulded boards)	kg.	10%	-
4409 10 90	---- Other	kg.	10%	
	- <i>Non-coniferous</i>			
4409 21 00	-- Of bamboo	kg.	10%	
4409 29	-- <i>Other:</i>			
4409 29 10	---- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	10%	-
4409 29 20	---- Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	10%	-
4409 29 90	---- Other	kg.	10%	-
4410	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES			
	- <i>Of wood:</i>			
4410 11	-- <i>Particle board:</i>			
4410 11 10	---- Plain particle boards	kg.	10%	-
4410 11 20	---- Insulation board and hardboard	kg.	10%	-
4410 11 30	---- Veneered particle board, not having decorative veneers on any face	kg.	10%	-
4410 11 90	---- Others	kg.	10%	-
4410 12	-- <i>Oriented strand board (OSB):</i>			
4410 12 10	---- Unworked or not further worked than sanded	kg.	10%	-
4410 12 90	---- Other	kg.	10%	-
4410 19 00	-- Other	kg.	10%	-
4410 90	- <i>Other:</i>			
4410 90 10	---- Plain particle board	kg.	10%	-
4410 90 20	---- Insulation board and hard board	kg.	10%	-
4410 90 30	---- Veneered particle board, not having decorative veneers on any face	kg.	10%	-
4410 90 40	---- Of Coir	kg.	10%	-
4410 90 50	---- Of jute fibre	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4410 90 90	--- Other	kg.	10%	-
4411	FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES			
	- <i>Medium density fibre board (MDF):</i>			
4411 12 00	-- Of a thickness not exceeding 5mm	kg.	10%	-
4411 13 00	-- Of a thickness exceeding 5mm but not exceeding 9mm	kg.	10%	-
4411 14 00	-- Of a thickness exceeding 9mm	kg.	10%	-
	- <i>Other:</i>			
4411 92	-- <i>Of a density exceeding 0.8 gm/cm³ :</i>			
	--- <i>Not mechanically worked or surface covered:</i>			
4411 92 11	---- Hardboard	kg.	10%	-
4411 92 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4411 92 21	---- Hardboard	kg.	10%	-
4411 92 29	---- Other	kg.	10%	-
4411 93	-- <i>Of a density exceeding 0.5 gm/cm³ but not exceeding 0.8 gm/cm³ :</i>			
	--- <i>Not mechanically worked or surface covered:</i>			
4411 93 11	---- Insulation board	kg.	10%	-
4411 93 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4411 93 21	---- Insulation board	kg.	10%	-
4411 93 29	---- Other	kg.	10%	-
4411 94	-- <i>Of a density not exceeding 0.5 gm/cm³ :</i>			
	--- <i>Not mechanically worked or surface covered:</i>			
4411 94 11	---- Insulation board	kg.	10%	-
4411 94 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4411 94 21	---- Insulation board	kg.	10%	-
4411 94 22	---- Of Coir	kg.	10%	-
4411 94 23	---- Of jute fibre	kg.	10%	-
4411 94 29	---- Other	kg.	10%	-
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD			
4412 10 00	- Of bamboo	m ³	10%	-
	- <i>Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:</i>			
4412 31	-- <i>With at least one outer ply of tropical wood specified in Sub-heading Note 1 to this Chapter;</i>			

(1)	(2)	(3)	(4)	(5)
	namely:— <i>Abura, Acajou, d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti</i> :			
4412 31 10	--- Decorative plywood	m ³	10%	-
4412 31 20	--- Tea chest panels or shooks, packed in sets	m ³	10%	-
4412 31 30	--- Other tea chest panels	m ³	10%	-
4412 31 40	--- Marine and aircraft plywood	m ³	10%	-
4412 31 50	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10%	-
4412 31 90	--- Other	m ³	10%	-
4412 32	-- <i>Other, with at least one outer ply of non-coniferous wood:</i>			
4412 32 10	--- Decorative plywood	m ³	10%	-
4412 32 20	--- Tea chest panels or shooks, packed in sets	m ³	10%	-
4412 32 30	--- Marine and aircraft plywood	m ³	10%	-
4412 32 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10%	-
4412 32 90	--- Other	m ³	10%	-
4412 39	-- <i>Other:</i>			
4412 39 10	--- Decorative plywood	m ³	10%	-
4412 39 20	--- Tea chest panels or shooks, packed in sets	m ³	10%	-
4412 39 30	--- Marine and aircraft plywood	m ³	10%	-
4412 39 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10%	-
4412 39 90	--- Other	m ³	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Other:</i>			
4412 94 00	-- Blockboard, laminboard and battenboard	m ³	10%	-
4412 99	-- <i>Other:</i>			
4412 99 10	--- Decorative plywood	m ³	10%	-
4412 99 20	--- Tea chest panel or shooks, packed in sets	m ³	10%	-
4412 99 30	--- Marine and aircraft plywood	m ³	10%	-
4412 99 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10%	-
4412 99 90	--- Other	m ³	10%	-
4413 00 00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	kg.	10%	-
4414 00 00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	kg.	10%	-
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD			
4415 10 00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	10%	-
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	u	10%	-
4416	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES			
4416 00	- <i>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:</i>			
4416 00 10	---- Casks, barrels, vats and tubs	kg.	10%	-
4416 00 20	---- Other coopers' products	kg.	10%	-
	---- <i>Parts (of wood):</i>			
4416 00 91	---- Riven or sawn staves of wood not further prepared	kg.	10%	-
4416 00 99	---- Other	kg.	10%	-
4417 00 00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	kg.	10%	-
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND			

(1)	(2)	(3)	(4)	(5)
	SHAKES			
4418 10 00	- Windows, french-windows and their frames	kg.	10%	-
4418 20	- <i>Doors and their frames and thresholds:</i>			
4418 20 10	-- Flush doors	kg.	10%	-
4418 20 20	-- Frames and thresholds of flush doors	kg.	10%	-
4418 20 90	-- Other	kg.	10%	-
4418 40 00	- Shuttering for concrete constructional work	kg.	10%	-
4418 50 00	- Shingles and shakes	kg.	10%	-
4418 60 00	- Posts and beams	kg.	10%	-
	- <i>Assembled flooring panels:</i>			
4418 71 00	- For mosaic floors	kg.	10%	-
4418 72 00	- Other, multilayer	kg.	10%	-
4418 79 00	- Other	kg.	10%	-
4418 90 00	- Other	kg.	10%	-
4419	TABLEWARE AND KITCHENWARE, OF WOOD			
4419 00	- <i>Tableware and kitchenware, of wood:</i>			
4419 00 10	---- Tableware	kg.	10%	
4419 00 20	---- Kitchenware	kg.	10%	
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94			
4420 10 00	- Statuettes and other ornaments, of wood	kg.	10%	
4420 90	- <i>Other :</i>			
4420 90 10	---- Wood marquetry and inlaid wood	kg.	10%	-
4420 90 90	---- Other	kg.	10%	-
4421	OTHER ARTICLES OF WOOD			
4421 10 00	- Clothes hangers	kg.	10%	-
4421 90	- <i>Other :</i>			
	---- <i>Spools, cops, bobbins, sewing thread reels and the like, of turned wood:</i>			
4421 90 11	---- For cotton machinery	kg.	10%	-
4421 90 12	---- For jute machinery	kg.	10%	-
4421 90 13	---- For silk regenerated and synthetic fibres machinery	kg.	10%	-
4421 90 14	---- For other machinery	kg.	10%	-
4421 90 19	---- Other	kg.	10%	-
4421 90 20	---- Wood paving blocks	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4421 90 30	---- Match splints	kg.	10%	-
4421 90 40	---- Pencil slates	kg.	10%	-
4421 90 50	---- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	kg.	10%	-
4420 90 60	---- Parts of domestic decorative articles used as tableware and kitchenware	kg.	10%	-
4421 90 70	---- Articles of densified wood not elsewhere included or specified	kg.	10%	-
4421 90 90	---- Other	kg.	10%	-

CHAPTER 45
Cork and articles of cork

NOTE :

This Chapter does not cover :

- (a) footwear or parts of footwear of Chapter 64;
- (b) headgear or parts of headgear of Chapter 65; or
- (c) articles of Chapter 95 (for example, toys, games, sports requisites).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4501	NATURAL CORK, RAW OR SIMPLY SDF KSDF JKLSJ PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK			
4501 10 00	- Natural cork, raw or simply prepared	kg.	10%	-
4501 90 00	- Other	kg.	10%	-
4502 00 00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	kg.	10%	-
4503	ARTICLES OF NATURAL CORK			
4503 10 00	- Corks and stoppers	kg.	10%	-
4503 90	- <i>Other</i> :			
4503 90 10	--- Shuttlecock cork bottom	kg.	10%	-
4503 90 90	--- Other	kg.	10%	-
4504	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK			
4504 10	- <i>Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs :</i>			
4504 10 10	--- Sheets	kg.	10%	-
4504 10 20	--- Slabs	kg.	10%	-
4504 10 90	--- Other	kg.	10%	-
4504 90 00	- Other	kg.	10%	-

CHAPTER 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

NOTES :

1. In this Chapter, the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattan, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or non-wovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

- (a) wall coverings of heading 4814;
- (b) twine, cordage, ropes or cables, plaited or not (heading 5607);
- (c) footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 4601, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4601	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS ; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS)			
	- <i>Mats, matting and screens of vegetable materials :</i>			
4601 21 00	-- Of bamboo	kg.	10%	-
4601 22 00	-- Of rattan	kg.	10%	-
4601 29 00	-- Other	kg.	10%	-
4601 92 00	-- Of bamboo	kg.	10%	-
4601 93 00	-- Of rattan	kg.	10%	-
4601 94 00	-- Of other vegetable materials	kg.	10%	-
4601 99 00	-- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4602	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAINTING MATERIALS OR MADE UP FROM GOODS OF HEADING 46 01; ARTICLES OF LOOFAH			
	- <i>Of vegetable materials :</i>			
4602 11 00	-- Of bamboo	kg.	10%	-
4602 12 00	-- Of rattan	kg.	10%	-
4602 19	-- <i>Other :</i>	kg.	10%	-
	--- <i>Of palm leaves :</i>			
4602 19 11	---- Baskets	kg.	10%	-
4602 19 19	---- Other	kg.	10%	-
4602 19 90	--- Other	kg.	10%	-

SECTION X

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED
(WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND
ARTICLES THEREOF**

CHAPTER 47

*Pulp of wood or of other fibrous cellulosic material; recovered
(waste and scrap) paper or paperboard*

NOTE :

For the purposes of heading 4702, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4701 00 00	MECHANICAL WOOD PULP	kg.	5%	-
4702 00 00	CHEMICAL WOOD PULP, DISSOLVING GRADES	kg.	5%	-
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES			
	- <i>Unbleached :</i>			
4703 11 00	-- Coniferous	kg.	5%	-
4703 19 00	-- Non-coniferous	kg.	5%	-
	- <i>Semi-bleached or bleached :</i>			
4703 21 00	-- Coniferous	kg.	5%	-
4703 29 00	-- Non-coniferous	kg.	5%	-
4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES			
	- <i>Unbleached :</i>			
4704 11 00	-- Coniferous	kg.	5%	-
4704 19 00	-- Non-coniferous	kg.	5%	-
	- <i>Semi-bleached or bleached :</i>			
4704 21 00	-- Coniferous	kg.	5%	-
4704 29 00	-- Non-coniferous	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
4705 00 00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	kg.	5%	-
4706	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL			
4706 10 00	- Cotton linters pulp	kg.	5%	-
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg.	5%	-
4706 30 00	- Other, of bamboo	kg.	5%	-
	- <i>Other :</i>			
4706 91 00	-- Mechanical	kg.	5%	-
4706 92 00	-- Chemical	kg.	5%	-
4706 93 00	-- Obtained by a combination of mechanical and chemical processes	kg.	5%	-
4707	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD			
4707 10 00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg.	10%	-
4707 20 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg.	10%	-
4707 30 00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg.	10%	-
4707 90 00	- Other, including unsorted waste and scrap	kg.	10%	-

CHAPTER 48

Paper and paperboard; articles of paper pulp of paper or of paperboard

NOTES :

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).

2. This Chapter does not cover:

- (a) articles of Chapter 30;
- (b) stamping foils of heading 3212;
- (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
- (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
- (e) sensitised paper or paperboard of headings 3701 to 3704;
- (f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
- (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);
- (h) articles of heading 4202 (for example, travel goods);
- (i) articles of Chapter 46 (manufactures of plaiting material);
- (k) paper yarn or textile articles of paper yarn (Section XI);
- (l) articles of Chapter 64 or Chapter 65;
- (m) abrasive paper or paperboard (heading 6805) or paper or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (n) metal foil backed with paper or paperboard (generally XIV or Section XV);
- (o) articles of heading 9209;
- (p) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (q) articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies].

3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness

Parker Print Surf (1 Mpa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².

5. For the purposes of heading 4802, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non-perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m² :

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m² ; or
2. coloured throughout the mass; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m² ; or
2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more ;or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5kPa. m²/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.

For paper or paperboard weighing more than 150 g/m² :

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

1. a caliper of 225 micrometres (microns) or less, or
2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

8. Headings 4801, and 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

- (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 4814, the expression “wall paper and similar wall coverings” applies only to :
- (a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm suitable for wall or ceiling decoration :
 - (i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) borders and friezes, of paper, treated as above whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.
- Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 4823.
10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 4814 or 4821 , paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUB-HEADING NOTES :

1. For the purposes of sub-headings 4804 11 and 4804 19, “Kraft-liner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of sub-headings 4804 21 and 4804 29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

(a) having a Mullen burst index of not less than 3.7 kPa m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(b) having minimum for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m ²	<u>Minimum tear mN</u>		<u>Minium tensile kN/m</u>	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of sub-heading 4805 11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of a mechanical and chemical pulping processes, and having a CMT 30 (corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity at 23°C.

4. Sub-heading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of a mechanical and chemical pulping processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.

5. Sub-headings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m²/g.

6. For the purposes of sub-heading 4805 30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa. m²/g.

7. For the purposes of sub-heading 4810 22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

"Supplementary Notes:

Notwithstanding anything contained in Note 12, if paper and paper products of heading 4811, 4816 or 4820 are printed with any character, name, logo, motif or format, they shall remain classified under the respective headings as long as such products are intended to be used for further printing or writing."

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4801	- NEWSPRINT, IN ROLLS OR SHEETS			
4801 00	- <i>Newsprint, in rolls or sheets :</i>			
4801 00 10	--- Glazed	kg.	10%	-
4801 00 90	--- Other	kg.	10%	-
4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH CARD AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD			
4802 10	- <i>Hand-made paper and paperboard :</i>			
4802 10 10	--- Paper	kg.	10%	-
4802 10 20	--- Paperboard	kg.	10%	-
4802 20	- <i>Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard :</i>			
4802 20 10	--- Photographic base paper, uncoated	kg.	10%	-
4802 20 90	--- Other	kg.	10%	-
4802 40 00	- Wall paper base	kg.	10%	-
	- <i>Other paper and paperboard, not containing fibres obtained by a mechanical or chemical process or of which not more than 10% by weight of the total fibre content consists of such fibres :</i>			

(1)	(2)	(3)	(4)	(5)
4802 54	-- <i>Weighing less than 40 g/m² :</i>			
4802 54 10	--- India Paper	kg.	10%	-
4802 54 20	--- Litho and offset paper	kg.	10%	-
4802 54 30	--- Duplicating paper	kg.	10%	-
4802 55 10	--- Litho and offset paper	kg.	10%	-
4802 55 20	--- Drawing paper	kg.	10%	-
4802 55 30	--- Duplicating paper	kg.	10%	-
4802 55 40	--- Account book paper	kg.	10%	-
4802 55 50	--- Bank, bond and cheque paper	kg.	10%	-
4802 55 60	--- Currency note paper	kg.	10%	-
4802 55 70	--- Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 55 90	--- Other	kg.	10%	-
4802 56	-- <i>Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :</i>			
4802 56 10	--- Litho and offset paper	kg.	10%	-
4802 56 20	--- Drawing paper	kg.	10%	-
4802 56 30	--- Duplicating paper	kg.	10%	-
4802 56 40	--- Account book paper	kg.	10%	-
4802 56 50	--- Bank, bond and cheque paper	kg.	10%	-
4802 56 60	--- Currency note paper	kg.	10%	-
4802 56 70	--- Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 56 90	--- Other	kg.	10%	-
4802 57	-- <i>Other, weighing 40 g/m² or more but not more than 150 g/m² :</i>			
4802 57 10	--- Litho and offset paper	kg.	10%	-
4802 57 20	--- Drawing paper	kg.	10%	-
4802 57 30	--- Duplicating paper	kg.	10%	-
4802 57 40	--- Account book paper	kg.	10%	-
4802 57 50	--- Bank, bond and cheque paper	kg.	10%	-
4802 57 60	--- Currency note paper	kg.	10%	-
4802 57 70	--- Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 57 90	--- Other	kg.	10%	-
4802 58	-- <i>Weighing more than 150 g/m² :</i>			
4802 58 10	--- Litho and offset paper	kg.	10%	-
4802 58 20	--- Drawing paper	kg.	10%	-
4802 58 30	--- Duplicating paper	kg.	10%	-
4802 58 40	--- Bank, bond and cheque paper	kg.	10%	-
4802 58 50	--- Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 58 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :</i>			
4802 61	-- <i>In rolls :</i>			
4802 61 10	--- Drawing paper	kg.	10%	-
4802 61 20	--- Poster paper	kg.	10%	-
4802 61 30	--- Printing paper dyed or marbled in mass	kg.	10%	-
4802 61 40	--- Account book paper	kg.	10%	-
4802 61 50	--- Automatic data processing machine paper	kg.	10%	-
4802 61 60	--- Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 61 90	--- Other	kg.	10%	-
4802 62	-- <i>In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :</i>			
4802 62 10	--- Drawing paper	kg.	10%	-
4802 62 20	--- Poster paper	kg.	10%	-
4802 62 30	--- Printing paper dyed or marbled in mass	kg.	10%	-
4802 62 40	--- Account book paper	kg.	10%	-
4802 62 50	--- Automatic data processing machine paper	kg.	10%	-
4802 62 60	--- Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 62 90	--- Other	kg.	10%	-
4802 69	-- <i>Other :</i>			
4802 69 10	--- Drawing paper	kg.	10%	-
4802 69 20	--- Poster paper	kg.	10%	-
4802 69 30	--- Printing paper dyed or marbled in mass	kg.	10%	-
4802 69 40	--- Account book paper	kg.	10%	-
4802 69 50	--- Automatic data processing machine paper	kg.	10%	-
4802 69 60	--- Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 69 90	--- Other	kg.	10%	-
4803	- TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS			
4803 00	- <i>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped,</i>			

(1)	(2)	(3)	(4)	(5)
	<i>crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets :</i>			
4803 00 10	--- In commercial sizerolls of a width 36 cm and above	kg.	10%	-
4803 00 90	--- Other	kg.	10%	-
4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803			
	- <i>Kraftliner :</i>			
4804 11 00	-- Unbleached	kg.	10%	-
4804 19 00	-- Other	kg.	10%	-
	- <i>Sack kraft paper :</i>			
4804 21 00	-- Unbleached	kg.	10%	-
4804 29 00	-- Other	kg.	10%	-
	- <i>Other kraft paper and paperboard weighing 150 g/m² or less:</i>			
4804 31 00	-- Unbleached	kg.	10%	-
4804 39 00	-- Other	kg.	10%	-
	- <i>Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:</i>			
4804 41 00	-- Unbleached	kg.	10%	-
4804 42 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg.	10%	-
4804 49 00	-- Other	kg.	10%	-
	- <i>Other kraft paper and paperboard weighing 225 g/m² or more :</i>			
4804 51 00	-- Unbleached	kg.	10%	-
4804 52 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg.	10%	-
4804 59 00	-- Other	kg.	10%	-
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER			
	- <i>Fluting paper :</i>			
4805 11 00	-- Semi-chemical fluting paper	kg.	10%	-
4805 12 00	-- Straw fluting paper	kg.	10%	-
4805 19 00	-- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Testliner (recycled liner board) :</i>			
4805 24 00	-- Weighing 150 g/m ² or less	kg.	10%	-
4805 25 00	-- Weighing more than 150 g/m ²	kg.	10%	-
4805 30 00	- Sulphite wrapping paper	kg.	10%	-
4805 40 00	- Filter paper and paperboard	kg.	10%	-
4805 50 00	- Felt paper and paperboard	kg.	10%	-
	- <i>Other :</i>			
4805 91 00	-- Weighing 150 g/m ² or less	kg.	10%	-
4805 92 00	-- Weighing more than 150 g/m ² but less than 225 g/m ²	kg.	10%	-
4805 93 00	-- Weighing 225 g/m ² or more	kg.	10%	-
4806	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS			
4806 10 00	- Vegetable parchment	kg.	10%	-
4806 20 00	- Greaseproof papers	kg.	10%	-
4806 30 00	- Tracing papers	kg.	10%	-
4806 40	- <i>Glassine and other glazed transparent or translucent papers :</i>			
4806 40 10	--- Glassine papers	kg.	10%	-
4806 40 90	--- Other	kg.	10%	-
4807	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS			
4807 00	- <i>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :</i>			
4807 00 10	--- Straw paper and other straw board, whether or not covered with paper other than straw paper	kg.	10%	-
4807 00 90	--- Other	kg.	10%	-
4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803			

(1)	(2)	(3)	(4)	(5)
4808 10 00	- Corrugated paper and paperboard, whether or not perforated	kg.	10%	-
4808 40	- <i>Kraft paper, creped or crinkled, whether or not embossed or Perforated:</i>			
4808 40 10	--- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10%	-
4808 40 90	--- Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10%	-
4808 90 00	- Other	kg.	10%	-
4809	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS			
4809 20 00	- Self-copy paper	kg.	10%	-
4809 90 00	- Other	kg.	10%	-
4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE - COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE			
	- <i>Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :</i>			
4810 13	-- <i>In rolls :</i>			
4810 13 10	--- Imitation art paper	kg.	10%	-
4810 13 20	--- Art paper	kg.	10%	-
4810 13 30	--- Chrome paper or paperboard	kg.	10%	-
4810 13 90	--- Other	kg.	10%	-
4810 14	-- <i>In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :</i>			
4810 14 10	--- Imitation art paper	kg.	10%	-
4810 14 20	--- Art paper	kg.	10%	-
4810 14 30	--- Chrome paper or paperboard	kg.	10%	-
4810 14 90	--- Other	kg.	10%	-
4810 19	-- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
4810 19 10	--- Imitation art paper	kg.	10%	-
4810 19 20	--- Art paper	kg.	10%	-
4810 19 30	--- Chrome paper or paperboard	kg.	10%	-
4810 19 90	--- Other	kg.	10%	-
	- <i>Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :</i>			
4810 22 00	-- Light-weight coated paper	kg.	10%	-
4810 29 00	-- Other	kg.	10%	-
	- <i>Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :</i>			
4810 31 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	kg.	10%	-
4810 32 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	kg.	10%	-
4810 39	-- <i>Other :</i>			
4810 39 10	--- Insulating paper	kg.	10%	-
4810 39 20	--- Electric insulating press board	kg.	10%	-
4810 39 30	--- Insulation boards (homogenous)	kg.	10%	-
4810 39 90	--- Other	kg.	10%	-
	- <i>Other paper and paperboard :</i>			
4810 92 00	-- Multi-ply	kg.	10%	-
4810 99 00	-- Other	kg.	10%	-
4811	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 4803, 4809 OR 4810			
4811 10 00	- Tarred, bituminised or asphalted paper and paperboard	kg.	10%	-
	- <i>Gummed or adhesive paper and paperboard :</i>			
4811 41 00	-- Self-adhesive	kg.	10%	-
4811 49 00	-- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) :</i>			
4811 51	-- <i>Bleached weighing more than 150 g/m²:</i>			
4811 51 10	--- Aseptic packaging paper	kg.	10%	-
4811 51 90	--- Other	kg.	10%	-
4811 59	-- <i>Other:</i>			
4811 59 10	--- Aseptic packaging paper	kg.	10%	-
4811 59 90	--- Other	kg.	10%	-
4811 60 00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	kg.	10%	-
4811 90	- <i>Other paper, paperboard, cellulose wadding and webs of cellulose fibres :</i>			
	--- <i>Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board :</i>			
4811 90 11	---- Handmade paper and paperboard, rules, lined or squared but not otherwise printed	kg.	10%	-
4811 90 12	---- Chromo and art paper, coated	kg.	10%	-
4811 90 13	---- Building board of paper or pulp, impregnated	kg.	10%	-
4811 90 14	---- Chromo board	kg.	10%	-
4811 90 15	---- Raw base paper for sensitising, coated	kg.	10%	-
4811 90 16	---- Surface marbled paper	kg.	10%	-
4811 90 17	---- Leather board and imitation leather board	kg.	10%	-
4811 90 18	---- Matrix board	kg.	10%	-
	--- <i>Other :</i>			
4811 90 91	---- Grape guard paper	kg.	10%	-
4811 90 93	---- Thermal paper for fax machines	kg.	10%	-
4811 90 94	---- Thermal paper in jumbo rolls (size 1 mt and above in width and 5,000 mt and above in length)	kg.	10%	-
4811 90 99	---- Other	kg.	10%	-
4812 00 00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	kg.	10%	-
4813	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES			
4813 10 00	- In the form of booklets or tubes	kg.	10%	-
4813 20 00	- In rolls of a width not exceeding 5 cm	kg.	10%	-
4813 90	- <i>Other :</i>			
4813 90 10	--- Cigarette paper in bulk, or in sheets	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4813 90 90	--- Other	kg.	10%	-
4814	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER			
4814 20 00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg.	10%	-
4814 90 00	- Other	kg.	10%	-
4815 00 00	OMITTED			
4816	CARBON-PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES			
4816 20	- <i>Self-copy paper :</i>			
4816 20 10	--- Duplicating paper, cut to size	kg.	10%	-
4816 20 20	--- Paper for fax machine	kg.	10%	-
4816 20 90	--- Other	kg.	10%	-
4816 90	- <i>Other :</i>			
4816 90 10	--- Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	kg.	10%	-
4816 90 20	--- Calculating machine paper in rolls and strips not exceeding 15 cm in width	kg.	10%	-
4816 90 90	--- Other	kg.	10%	-
4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY			
4817 10 00	- Envelopes	kg.	10%	-
4817 20 00	- Letter cards, plain postcards and correspondence cards	kg.	10%	-
4817 30	- <i>Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:</i>			
4817 30 10	--- Writing blocks	kg.	10%	-
4817 30 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLE CLOTHS, SERVIETTES, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES			
4818 10 00	- Toilet paper	kg.	10%	-
4818 20 00	- Handkerchiefs, cleaning or facial tissues and towels	kg.	10%	-
4818 30 00	- Tablecloths and serviettes	kg.	10%	-
4818 50 00	- Articles of apparel and clothing accessories	kg.	10%	-
4818 90 00	- Other	kg.	10%	-
4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE			
4819 10	- <i>Cartons, boxes and cases, of corrugated paper or paperboard :</i>			
4819 10 10	--- Boxes	kg.	10%	-
4819 10 90	--- Other	kg.	10%	-
4819 20	- <i>Folding cartons, boxes and cases, of non-corrugated paper and paperboard :</i>			
4819 20 10	--- Cartons, boxes, cases, intended for the packing of match sticks	kg.	10%	-
4819 20 20	--- Boxes	kg.	10%	-
4819 20 90	--- Other	kg.	10%	-
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more	kg.	10%	-
4819 40 00	- Other sacks and bags, including cones	kg.	10%	-
4819 50	- <i>Other packing containers, including record sleeves :</i>			
4819 50 10	--- Made of corrugated paper or paperboard	kg.	10%	-
4819 50 90	--- Other	kg.	10%	-
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg.	10%	-
4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS,			

(1)	(2)	(3)	(4)	(5)
	MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD			
4820 10	- <i>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles :</i>			
4820 10 10	--- Registers, account books	kg.	10%	-
4820 10 20	--- Letter pads	kg.	10%	-
4820 10 90	--- Other	kg.	10%	-
4820 20 00	- Exercise books	kg.	10%	-
4820 30 00	- Binders (other than book covers), folders and file covers	kg.	10%	-
4820 40 00	- Manifold business forms and interleaved carbon sets	kg.	10%	-
4820 50 00	- Albums for samples or for collections	kg.	10%	-
4820 90	- <i>Other :</i>			
4820 90 10	--- Blotting papers cut to size	kg.	10%	-
4820 90 90	--- Other	kg.	10%	-
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED			
4821 10	- <i>Printed :</i>			
4821 10 10	--- Paper tags	kg.	10%	-
4821 10 20	--- Labels	kg.	10%	-
4821 10 90	--- Other	kg.	10%	-
4821 90	- <i>Other :</i>			
4821 90 10	--- Labels	kg.	10%	-
4821 90 90	--- Other	kg.	10%	-
4822	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)			
4822 10 00	- Of a kind used for winding textile yarn	kg.	10%	-
4822 90	- <i>Other :</i>			
4822 90 10	--- Paper tubes	kg.	10%	-
4822 90 90	--- Other	kg.	10%	-
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPERPULP, PAPER, PAPERBOARD,			

(1)	(2)	(3)	(4)	(5)
	CELLULOSE WADDING OR WEBS OF CELLULOSE FIBERS			
4823 20 00	- Filter paper and paperboard	kg.	10%	-
4823 40 00	- Rolls, sheets and dials, printed for self-recording apparatus	kg.	10%	-
	- <i>Trays, dishes, plates, cups and the like, of paper or paperboard:</i>			
4823 61 00	-- Of bamboo	kg.	10%	-
4823 69 00	-- Other	kg.	10%	-
4823 70	- <i>Moulded or pressed article of paper pulp :</i>			
4823 70 10	--- Paper pulp moulded trays	kg.	10%	-
4823 70 20	--- Wood pulp board	kg.	10%	-
4823 70 30	--- Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	kg.	10%	-
4823 70 90	--- Other	kg.	10%	-
4823 90	- <i>Other :</i>			
	--- <i>Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates :</i>			
4823 90 11	---- Braille paper	kg.	10%	-
4823 90 12	---- Cellulose in sole board or sheet	kg.	10%	-
4823 90 13	---- Packing and wrapping paper	kg.	10%	-
4823 90 14	---- Paper for cigarette filter tips	kg.	10%	-
4823 90 15	---- Paper cone for loud speaker	kg.	10%	-
4823 90 16	---- Patterns made of papers for leather footwear, leather garments and goods	kg.	10%	-
4823 90 17	---- Patterns made of paper for articles of apparel and clothing accessories	kg.	10%	-
4823 90 18	---- Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4823 90 19	---- together in one or more operations ---- Decorative laminates --- <i>Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like :</i>	kg.	10%	-
4823 90 21	---- Pre-punched cards	kg.	10%	-
4823 90 22	---- Monotype and newstape paper in strips with perforated edges, not exceeding 15cm in width	kg.	10%	-
4823 90 23	---- Typewriting paper cut to size	kg.	10%	-
4823 90 30	--- Plain or embossed seals made of paper, laminated paper or paper gaskets	kg.	10%	-
4823 90 90	--- Other	kg.	10%	-

Note: Cellophane Transparent Film (also known as Cellophane Transparent paper) - Attracts ADD vide notification 94/2006-Cus. dt. 7.9.2006 Ch.39.

CHAPTER 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

NOTES :

1. This Chapter does not cover :

- (a) photographic negatives or positives on transparent bases (Chapter 37) ;
- (b) maps, plans or globes, in relief, whether or not printed (heading 9023) ;
- (c) playing cards or other goods of Chapter 95 ; or
- (d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 4901, whether or not containing advertising material.

4. Heading 4901 also covers :

- (a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;
- (b) a pictorial supplement accompanying, and subsidiary to, a bound volume ; and
- (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.

5. Subject to Note 3 to this Chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.

6. For the purposes of heading 4903, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

SUPPLEMENTARY NOTES :

For the purposes of tariff item 4907 00 30, “Information Technology software” means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS			
4901 10	- <i>In single sheets, whether or not folded :</i>			
4901 10 10	--- Printed books	u	10%	-
4901 10 20	--- Pamphlets, booklets, brochures, leaflets and similar printed matter	u	10%	-
	- <i>Other :</i>			
4901 91 00	-- Dictionaries and encyclopaedias, and serial instalments thereof	u	10%	-
4901 99 00	-- Other	u	10%	-
4902	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL			
4902 10	- <i>Appearing at least four times a week :</i>			
4902 10 10	--- Newspapers	kg.	Free	-
4902 10 20	--- Journals and periodicals	kg.	Free	-
4902 90	- <i>Other :</i>			
4902 90 10	--- Newspapers	kg.	Free	-
4902 90 20	--- Journals and periodicals	kg.	Free	-
4903	- CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS			
4903 00	- <i>Children's picture, drawing or colouring books :</i>			
4903 00 10	--- Picture books	kg.	10%	-
4903 00 20	--- Drawing or colouring books	kg.	10%	-
4904 00 00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	kg.	Free	-
4905	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED			
4905 10 00	- Globes	kg.	Free	-
	- <i>Other :</i>			
4905 91 00	-- In book form	kg.	Free	-
4905 99	-- <i>Other:</i>			
4905 99 10	--- Geographical, hydrological, astronomical maps or charts	kg.	Free	-

(1)	(2)	(3)	(4)	(5)
4905 99 90	--- Other	kg.	Free	-
4906 00 00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	kg.	10%	-
4907	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNIZED FACE VALUE; STAMP-IMPRESSED PAPER; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE			
4907 00	- <i>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :</i>			
4907 00 10	--- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value	kg.	10%	-
4907 00 20	--- Bank notes	kg.	10%	-
4907 00 30	--- Documents of title conveying the right to use Information Technology software	kg.	10%	-
4907 00 90	--- Other	kg.	10%	-
4908	TRANSFERS (DECALCOMANIAS)			
4908 10 00	- Transfers (decalcomanias), vitrifiable	kg.	10%	-
4908 90 00	- Other	kg.	10%	-
4909	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS			
4909 00	- <i>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings :</i>			
4909 00 10	--- GREETING OR WEDDING CARDS	u	10%	-
4909 00 90	--- Other	u	10%	-

(1)	(2)	(3)	(4)	(5)
4910	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS			
4910 00	- <i>Calendars of any kind, printed, including calendar blocks :</i>			
4910 00 10	--- Advertising calendar	u	10%	-
4910 00 90	--- Other	u	10%	-
4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS			
4911 10	- <i>Trade advertising material, commercial catalogues and the like :</i>			
4911 10 10	--- Posters, printed	kg.	10%	-
4911 10 20	--- Commercial catalogues	kg.	10%	-
4911 10 30	--- Printed inlay cards	kg.	10%	-
4911 10 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
4911 91 00	-- Pictures, designs and photographs	kg.	10%	-
4911 99	-- <i>Other :</i>			
4911 99 10	--- Hard copy (printed) of computer software	kg.	10%	-
4911 99 20	--- Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	kg.	10%	-
4911 99 90	--- Other	kg.	10%	-

SECTION XI
TEXTILES AND TEXTILE ARTICLES

NOTES :

1. This Section does not cover :

(a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0511);

(b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);

(c) cotton linters or other vegetable materials of Chapter 14;

(d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;

(e) articles of heading 3005 or 3006; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;

(f) sensitised textiles of headings 3701 to 3704;

(g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304;

(l) articles of textile materials of heading 4201 or 4202;

(m) products or articles of Chapter 48 (for example, cellulose wadding);

(n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) hair-nets or other headgear or parts thereof of Chapter 65;

(p) goods of Chapter 67;

(q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;

(r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

(t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);

(u) Articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies]; or

(v) articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile materials.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule :

(a) gimped horsehair yarn (heading 5110) and metallised yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) the choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns [single, multiple (folded) or cabled] of the following descriptions are to be treated as “twine, cordage, ropes and cables” :

(a) of silk or waste silk, measuring more than 20,000 decitex;

(b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) of true hemp or flax :

(i) polished or glazed, measuring 1,429 decitex or more; or

(ii) not polished or glazed, measuring more than 20,000 decitex;

(d) of coir, consisting of three or more plies;

(e) of other vegetable fibres, measuring more than 20,000 decitex; or

(f) reinforced with metal thread.

(B) Exceptions :

(a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) silk worm gut of heading 5006, and monofilaments of Chapter 54;

(d) metallised yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn [single, multiple (folded) or cabled] put up :

- (a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
 - (i) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases;
- (b) in balls, hanks or skeins of a weight not exceeding :
 - (i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500g in other cases;
- (c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
 - (i) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases;

(B) Exceptions :

- (a) single yarn of any textile material, except :
 - (i) single yarn of wool or fine animal hair, unbleached; and
 - (ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (b) multiple (folded) or cabled yarn, unbleached :
 - (i) of silk or waste silk, however put up; or
 - (ii) of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) single, multiple (folded) or cabled yarn of any textile material :
 - (i) in cross-reeled hanks or skeins; or
 - (ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 5204, 5401 and 5508, the expression “sewing thread” means multiple (folded) or cabled yarn :

- (a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) dressed for use as sewing thread; and
- (c) with a final “Z” twist.

6. For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :

single yarn of nylon or other polyamides, or of polyesters 60 cN/tex

multiple (folded) or cabled yarn of nylon or other polyamides,
or of polyesters ----- 53 cN/tex
single, multiple (folded) or cabled yarn of viscose rayon - 27 cN/tex

7. For the purposes of this Section, the expression “made up” means:

- (a) cut otherwise than into squares or rectangles;
- (b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares; blankets);
- (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
- (d) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (e) cut to size and having undergone a process of drawn thread work;
- (f) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (g) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression “impregnated” includes “dipped”.

12. For the purposes of this Section, the expression “polyamides” includes “aramids”.

13. For the purposes of this Section and, where applicable, throughout this schedule, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 6101 to 6114 and headings 6201 to 6211.

SUB-HEADING NOTES :

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them :

(a) UNBLEACHED YARN

Yarn which :

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour (“grey yarn”), manufactured from garneted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) BLEACHED YARN

Yarn which :

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) COLOURED (DYED OR PRINTED) YARN

Yarn which :

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from silvers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) UNBLEACHED WOVEN FABRIC

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) BLEACHED WOVEN FABRIC

Woven fabric which :

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) DYED WOVEN FABRIC

Woven fabric which :

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

(g) WOVEN FABRIC OF YARNS OF DIFFERENT COLOURS

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration).

(h) PRINTED WOVEN FABRIC

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics:

Woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) PLAIN WEAVE

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternatively over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

(B) For the application of this rule:

(a) where appropriate, only the part which determines, the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50

Silk

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5001 00 00	SILK-WORM COCOONS SUITABLE FOR REELING	kg.	30%	-
5002	RAW SILK (NOT THROWN)			
5002 00	- <i>Raw silk (not thrown) :</i>			
5002 00 10	--- Mulberry raw silk	kg.	30%	-
5002 00 20	--- Mulberry dupion silk	kg.	30%	-
5002 00 30	--- Non-mulberry silk	kg.	30%	-
5003	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)			
5003 00	- <i>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):</i>			
5003 00 10	--- Mulberry silk waste	kg.	15%	-
5003 10 20	--- Tussar silk waste	kg.	15%	-
5003 00 30	--- Eri waste	kg.	15%	-
5003 00 40	--- Munga waste	kg.	15%	-
5003 00 90	--- Other	kg.	15%	-
5004	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE			
5004 00	- <i>Silk yarn (other than yarn spun from silk waste) not put up for retail sale :</i>			
5004 00 10	--- 100% mulberry dupion silk yarn	kg.	10%	-
5004 00 90	--- Other	kg.	10%	-
5005	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE			
5005 00	- <i>Yarn spun from silk waste, not put up for retail sale :</i>			
	--- <i>Containing 85% or more by weight of silk waste :</i>			
5005 00 11	---- Other than noil silk	kg.	10%	-
5005 00 12	---- From noil silk	kg.	10%	-
	--- <i>Containing less than 85% by weight of silk :</i>			
5005 00 21	---- Other than noil silk	kg.	10%	-
5005 00 22	---- From noil silk	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
5006	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT			
5006 00	- <i>Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut :</i>			
	--- <i>Silk yarn :</i>			
5006 00 11	---- Silk embroidery thread	kg.	10%	-
5006 00 19	---- Other	kg.	10%	-
	--- <i>Yarn spun from silk waste containing 85% or more by weight of silk :</i>			
5006 00 21	---- Silk embroidery thread	kg.	10%	-
5006 00 29	---- Other	kg.	10%	-
	--- <i>Yarn spun from silk waste containing 85% or less by weight of silk :</i>			
5006 00 31	---- Spun from silk waste other than noil silk	kg.	10%	-
5006 00 32	---- Yarn spun from noil silk	kg.	10%	-
5006 00 33	---- Silk embroidery thread	kg.	10%	-
5006 00 39	---- Other	kg.	10%	-
5006 00 90	--- Other	kg.	10%	
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE			
5007 10 00	- Fabrics of noil silk	m ²	10%	-
5007 20	- <i>Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk :</i>			
5007 20 10	--- Sarees	m ²	10%	-
5007 20 90	--- Other	m ²	10%	
5007 90	- Other			
5007 90 10	--- Of Handloom woven	m ²	10%	-
5007 90 90	--- Other fabrics	m ²	10%	-

CHAPTER 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

NOTE :

Throughout this Schedule :

(a) “wool” means the natural fibre grown by sheep or lambs;

(b) “fine animal hair” means the hair of alpaca, ilama, vicuna, (including camel dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) “coarse animal hair” means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 0502) and horsehair (heading 0511).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5101	WOOL, NOT CARDED OR COMBED :			
	- <i>Greasy, including fleece-washed wool :</i>			
5101 11 00	-- Shorn wool	kg.	15%	-
5101 19 00	-- Other	kg.	15%	-
	- <i>Degreased, not carbonised :</i>			
5101 21 00	-- Shorn wool	kg.	30%	-
5101 29 00	-- Other	kg.	15%	-
5101 30 00	- Carb430430onised	kg.	30%	-
5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED			
	- <i>Fine animal hair :</i>			
5102 11	-- <i>Of Kashmir (cashmere) goats :</i>			
5102 11 10	--- Marine Angora	kg.	15%	-
5102 11 90	--- Other	kg.	15%	-
5102 19	-- <i>Other :</i>			
5102 19 10	--- Marine Angora	kg.	15%	-
5102 19 90	--- Other	kg.	15%	-
5102 20	- <i>Coarse animal hair :</i>			
5102 20 10	--- Goat hair (other than Angora)	kg.	15%	-
5102 20 90	--- Other (excluding pig and boar bristles)	kg.	15%	-
5103	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK			
5103 10	- <i>Noils of wool or of fine animal hair :</i>			
5103 10 10	--- Noils of wool	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
5103 10 90	--- Other	kg. 15%		-
5103 20	- <i>Other waste of wool or of fine animal hair :</i>			
5103 20 10	--- Waste of sheep's and lamb's wool	kg. 15%		-
5103 20 20	--- Yarn waste	kg. 15%		-
5103 20 90	--- Other	kg. 15%		-
5103 30 00	- Waste of coarse animal hair	kg. 15%		-
5104	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR			
5104 00	- <i>Garnetted stock of wool or of fine or coarse animal hair :</i>			
5104 00 10	--- Shoddy wool	kg. 10%		-
5104 00 90	--- Other	kg. 10%		-
5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)			
5105 10 00	- Carded wool	kg. 10%		-
	- <i>Wool tops and other combed wool :</i>			
5105 21 00	-- Combed wool in fragments	kg. 10%		-
5105 29	-- <i>Other :</i>			
5105 29 10	--- Wool tops	kg. 20%		-
5105 29 90	--- Other	kg. 10%		-
	- <i>Fine animal hair, carded or combed :</i>			
5105 31 00	-- Of Kashmir (cashmere) goats	kg. 10%		-
5105 39 00	-- Other	kg. 10%		-
5105 40 00	- Coarse animal hair, carded or combed	kg. 10%		-
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE			
5106 10	- <i>Containing 85% or more by weight of wool :</i>			
5106 10 10	--- Shoddy woollen yarn	kg. 10%		-
5106 10 20	--- Munga woollen yarn	kg. 10%		-
5106 10 90	--- Other	kg. 10%		-
5106 20	- <i>Containing less than 85% by weight of wool :</i>			
5106 20 10	--- Shoddy woollen yarn	kg. 10%		-
5106 20 20	--- Munga woollen yarn	kg. 10%		-
5106 20 90	--- Other	kg. 10%		-
5107	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE			
5107 10	- <i>CONTAINING 85% OR MORE BY WEIGHT OF WOOL :</i>			
5107 10 10	--- Worsted hosiery yarn	kg. 10%		-
5107 10 20	--- Worsted knitted yarn	kg. 10%		-
5107 10 30	--- Worsted weaving yarn	kg. 10%		-

(1)	(2)	(3)	(4)	(5)
5107 10 40	--- Woollen carpet yarn	kg. 10%		-
5107 10 90	--- Other	kg. 10%		-
5107 20	- <i>Containing less than 85% by weight of wool :</i>			
5107 20 10	--- Worsted hosiery yarn	kg. 10%		-
5107 20 20	--- Worsted knitted yarn	kg. 10%		-
5107 20 30	--- Worsted weaving yarn	kg. 10%		-
5107 20 40	--- Woollen carpet yarn	kg. 10%		-
5107 20 90	--- Other	kg. 10%		-
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE			
5108 10 00	- Carded	kg. 10%		-
5108 20 00	- Combed	kg. 10%		-
5109	YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE			
5109 10	- <i>Containing 85% or more by weight of wool or of fine animal hair :</i>			
5109 10 10	--- Hosiery wool	kg. 10%		-
5109 10 90	--- Other	kg. 10%		-
5109 90 00	- Other	kg. 10%		-
5110	YARN OF COARSE ANIMAL HAIR OR OF HORSE HAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE			
5110 00	- <i>Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale :</i>			
5110 00 10	--- Put up for retail sale	kg. 10%		-
5110 00 20	--- Other	kg. 10%		-
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR			
	- <i>Containing 85% or more by weight of wool or of fine animal hair :</i>			
5111 11	-- <i>Of a weight not exceeding 300 g/ m² :</i>			
5111 11 10	--- Unbleached	m ² 10% or Rs. 135 per sq. m. whichever is higher		-
5111 11 20	--- Bleached	m ² 10% or Rs. 135 per sq. m. whichever is higher		-
5111 11 30	--- Dyed	m ² 10% or Rs. 135 per sq. m. whichever is higher		-
5111 11 40	--- Printed	m ² 10% or Rs. 135 per sq. m. whichever is higher		-

(1)	(2)	(3)	(4)	(5)
5111 11 90	--- Other	m ²	10% or Rs. 135 per sq. m. whichever is higher	-
5111 19	-- <i>Other :</i>			
5111 19 10	--- Unbleached	m ²	10% or Rs. 150 per sq. m. whichever is higher	-
5111 19 20	--- Bleached	m ²	10% or Rs. 150 per sq. m. whichever is higher	-
5111 19 30	--- Dyed	m ²	10% or Rs. 150 per sq. m. whichever is higher	-
5111 19 40	--- Printed	m ²	10% or Rs. 150 per sq. m. whichever is higher	-
5111 19 90	--- Other	m ²	10% or Rs. 150 per sq. m. whichever is higher	-
5111 20	- <i>Other, mixed mainly or solely with man-made filaments :</i>			
5111 20 10	--- Unbleached	m ²	10% or Rs. 80 per sq. m. whichever is higher	-
5111 20 20	--- Bleached	m ²	10% or Rs. 80 per sq. m. whichever is higher	-
5111 20 30	--- Dyed	m ²	10% or Rs. 80 per sq. m. whichever is higher	-
5111 20 40	--- Printed	m ²	10% or Rs. 80 per sq. m. whichever is higher	-
5111 20 90	--- Other	m ²	10% or Rs. 80 per sq. m. whichever is higher	-
5111 30	- <i>Other, mixed mainly or solely with man-made staple fibres :</i>			
5111 30 10	--- Unbleached	m ²	10% or Rs. 75 per sq. m. whichever is higher	-
5111 30 20	--- Bleached	m ²	10% or Rs. 75 per sq. m. whichever is higher	-
5111 30 30	--- Dyed	m ²	10% or Rs. 75 per sq. m. whichever is higher	-
5111 30 40	--- Printed	m ²	10% or Rs. 75 per sq. m. whichever is higher	-
5111 30 90	--- Other	m ²	10% or Rs. 75 per sq. m. whichever is higher	-
5111 90	- <i>Other :</i>			
5111 90 10	--- Unbleached	m ²	10% or Rs. 90 per sq. m. whichever is higher	-
5111 90 20	--- Bleached	m ²	10% or Rs. 90 per sq. m. whichever is higher	-
5111 90 30	--- Dyed	m ²	10% or Rs. 90 per sq. m. whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5111 90 40	--- Printed	m ²	10% or Rs. 90 per sq. m. whichever is higher	-
5111 90 90	--- Other	m ²	12.5% or Rs. 90 per sq. m. whichever is higher	-
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR			
	- <i>Containing 85% or more by weight of wool or of fine animal hair :</i>			
5112 11	-- <i>Of a weight not exceeding 200 g/m² :</i>			
5112 11 10	--- Unbleached	m ²	10% or Rs. 125 per sq. m. whichever is higher	-
5112 11 20	--- Bleached	m ²	10% or Rs. 125 per sq. m. whichever is higher	-
5112 11 30	--- Dyed	m ²	10% or Rs. 125 per sq. m. whichever is higher	-
5112 11 40	--- Printed	m ²	10% or Rs. 125 per sq. m. whichever is higher	-
5112 11 90	--- Other	m ²	10% or Rs. 125 per sq. m. whichever is higher	-
5112 19	-- <i>Other :</i>			
5112 19 10	--- Unbleached	m ²	10% or Rs. 155 per sq. m. whichever is higher	-
5112 19 20	--- Bleached	m ²	10% or Rs. 155 per sq. m. whichever is higher	-
5112 19 30	--- Dyed	m ²	10% or Rs. 155 per sq. m. whichever is higher	-
5112 19 40	--- Printed	m ²	10% or Rs. 155 per sq. m. whichever is higher	-
5112 19 90	--- Other	m ²	10% or Rs. 155 per sq. m. whichever is higher	-
5112 20	- <i>Other; mixed mainly or solely with man-made filaments :</i>			
5112 20 10	--- Unbleached	m ²	10% or Rs. 85 per sq. m. whichever is higher	-
5112 20 20	--- Bleached	m ²	10% or Rs. 85 per sq. m. whichever is higher	-
5112 20 30	--- Dyed	m ²	10% or Rs. 85 per sq. m. whichever is higher	-
5112 20 40	--- Printed	m ²	10% or Rs. 85 per sq. m. whichever is higher	-
5112 20 90	--- Other	m ²	10% or Rs. 85 per sq. m. whichever is higher	-
5112 30	- <i>Other; mixed mainly or solely with man-made staple fibres :</i>			

(1)	(2)	(3)	(4)	(5)
5112 30 10	--- Unbleached	m ²	10% or Rs. 110 per sq. m. whichever is higher	-
5112 30 20	--- Bleached	m ²	10% or Rs. 110 per sq. m. whichever is higher	-
5112 30 30	--- Dyed	m ²	10% or Rs. 110 per sq. m. whichever is higher	-
5112 30 40	--- Printed	m ²	10% or Rs. 110 per sq. m. whichever is higher	-
5112 30 90	--- Other	m ²	10% or Rs. 110 per sq. m. whichever is higher	-
5112 90	- <i>Other :</i>			
5112 90 10	--- Unbleached	m ²	10% or Rs. 135 per sq. m. whichever is higher	-
5112 90 20	--- Bleached	m ²	10% or Rs. 135 per sq. m. whichever is higher	-
5112 90 30	--- Dyed	m ²	10% or Rs. 135 per sq. m. whichever is higher	-
5112 90 40	--- Printed	m ²	10% or Rs. 135 per sq. m. whichever is higher	-
5112 90 50	--- Of Handloom	m ²	10% or Rs. 135 per sq. m. whichever is higher	-
5112 90 90	--- Other	m ²	10% or Rs. 135 per sq. m. whichever is higher	-
5113	- WOVEN FABRICS OF COARSE ANIMAL HAIR OR of horse hair			
5113 00	- <i>Woven fabrics of coarse animal hair or of horse hair :</i>			
5113 00 10	--- Unbleached	m ²	10% or Rs. 60 per sq. m. whichever is higher	-
5113 00 20	--- Bleached	m ²	10% or Rs. 60 per sq. m. whichever is higher	-
5113 00 30	--- Dyed	m ²	10% or Rs. 60 per sq. m. whichever is higher	-
5113 00 40	--- Printed	m ²	10% or Rs. 60 per sq. m. whichever is higher	-
5113 00 90	--- Other	m ²	10% or Rs. 60 per sq. m. whichever is higher	-

Exemption of duty on specified goods under Ch. 51 of Customs Tariff:
[Notifn No.48/06-Cus., dated 26.5.2006 as amended by 35/07]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to

do, hereby exempts the goods of the description specified in column (3) of the Table below and falling within the sub-heading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

Table

S.No.	Sub-heading	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	5111 11	All goods	10% or Rs.115 per sq. metre, whichever is higher
2.	5111 19	All goods	10% or Rs.125 per sq. metre, whichever is higher
3.	5111 20	All goods	10% or Rs. 65 per sq. metre, whichever is higher
4.	5111 30	All goods	10% or Rs. 65 per sq. metre, whichever is higher
5.	5111 90	All goods	10% or Rs. 75 per sq. metre, whichever is higher
6.	5112 11	All goods	10% or Rs. 105 per sq. metre, whichever is higher
7.	5112 19	All goods	10% or Rs. 130 per sq. metre, whichever is higher
8.	5112 20	All goods	10% or Rs. 70 per sq. metre, whichever is higher
9.	5112 30	All goods	10% or Rs. 90 per sq. metre, whichever is higher
10.	5112 90	All goods	10% or Rs. 115 per sq. metre, whichever is higher

Explanation.- For the purposes of this notification, the rate specified in column (4) of the Table above is *ad valorem* rate unless otherwise specified therein.

CHAPTER 52

Cotton

SUB-HEADING NOTE:

For the purposes of sub-headings 5209 42 and 5211 42, the expression “denim” means fabrics of yarns of different colours, of 3 – thread or 4 – thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed, grey or coloured a lighter shade of the colour of the warp yarns.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5201	COTTON, NOT CARDED OR COMBED			
5201 00	- Cotton, not carded or combed :			
	--- Indian cotton :			
5201 00 11	---- Bengal deshi	kg.	10%	-
5201 00 12	---- Indian cotton of staple lengths 20.5 mm (25/32") and below (e. g. oomras, yellow picking, Assam comillas)	kg.	10%	-
5201 00 13	---- Indian cotton of staple length exceeding 20.5mm (26/32") but not exceeding 24.5mm (30/32")	kg.	10%	-
5201 00 14	---- Indian cotton of staple length over 24.5 mm (31/32") to 28 mm	kg.	10%	-
5201 00 15	---- Indian cotton of staple length 28.5 mm (14/32") and above but below 34.5 mm	kg.	10%	-
5201 00 19	---- Indian cotton of all staple length 34.5 mm and above (112/32")	kg.	10%	-
5201 00 20	--- Cotton, other than Indian, of all staple lengths	kg.	10%	-
5202	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)			
5202 10 00	- Yarn waste (including thread waste)	kg.	15%	-
	- Other :			
5202 91 00	-- Garnetted stock	kg.	15%	-
5202 99 00	-- Other	kg.	15%	-
5203 00 00	COTTON, CARDED OR COMBED	KG.	30%	-
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE			
	- Not put up for retail sale :			

(1)	(2)	(3)	(4)	(5)
5204 11	-- Containing 85% or more by weight of cotton :			
5204 11 10	--- Cotton thread, sewing, containing any synthetic staple fibre	kg. 10%		-
5204 11 20	--- Cotton thread, darning	kg. 10%		-
5204 11 30	--- Embroidery cotton thread	kg. 10%		-
5204 11 40	--- Cotton sewing thread, not containing any synthetic staple fibre	kg. 10%		-
5204 11 90	--- Other	kg. 10%		-
5204 19 00	-- Other	kg. 10%		-
5204 20	- Put up for retail sale :			
5204 20 10	--- Cotton thread, sewing, containing any synthetic staple fibre	kg. 10%		-
5204 20 20	--- Cotton thread, darning	kg. 10%		-
5204 20 30	--- Embroidery cotton thread	kg. 10%		-
5204 20 40	--- Cotton sewing thread, not containing any synthetic staple fibre	kg. 10%		-
5204 20 90	--- Other	kg. 10%		-
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE			
	- Single yarn, of uncombed fibres :			
5205 11	-- Measuring 714.29 decitex or more (not exceeding 14 metric number) :			
5205 11 10	--- Grey	kg. 10%		-
5205 11 20	--- Bleached	kg. 10%		-
5205 11 30	--- Dyed	kg. 10%		-
5205 11 90	--- Other	kg. 10%		-
5205 12	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :			
5205 12 10	--- Grey	kg. 10%		-
5205 12 20	--- Bleached	kg. 10%		-
5205 12 30	--- Dyed	kg. 10%		-
5205 12 90	--- Other	kg. 10%		-
5205 13	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :			
5205 13 10	--- Grey	kg. 10%		-
5205 13 20	--- Bleached	kg. 10%		-
5205 13 30	--- Dyed	kg. 10%		-
5205 13 90	--- Other	kg. 10%		-
5205 14	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :			

(1)	(2)	(3)	(4)	(5)
5205 14 10	--- Grey	kg. 10%		-
5205 14 20	--- Bleached	kg. 10%		-
5205 14 30	--- Dyed	kg. 10%		-
5205 14 90	--- Other	kg. 10%		-
5205 15	-- Measuring less than 125 decitex (exceeding 80 metric number) :			
5205 15 10	--- Grey	kg. 10%		-
5205 15 20	--- Bleached	kg. 10%		-
5205 15 30	--- Dyed	kg. 10%		-
5205 15 90	--- Other	kg. 10%		-
	- Single yarn of combed fibres :			
5205 21	-- Measuring 714.29 decitex or more (not exceeding 14 metric number) :			
5205 21 10	--- Grey	kg. 10%		-
5205 21 20	--- Bleached	kg. 10%		-
5205 21 30	--- Dyed	kg. 10%		-
5205 21 90	--- Other	kg. 10%		-
5205 22	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :			
5205 22 10	--- Grey	kg. 10%		-
5205 22 20	--- Bleached	kg. 10%		-
5205 22 90	--- Other	kg. 10%		-
5205 23	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :			
5205 23 10	--- Grey	kg. 10%		-
5205 23 20	--- Bleached	kg. 10%		-
5205 23 90	--- Other	kg. 10%		-
5205 24	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :			
5205 24 10	--- Grey	kg. 10%		-
5205 24 20	--- Bleached	kg. 10%		-
5205 24 90	--- Other	kg. 10%		-
5205 26	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) :			
5205 26 10	--- Dyed	kg. 10%		-
5205 26 20	--- Bleached	kg. 10%		-
5205 26 90	--- Other	kg. 10%		-
5205 27	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) :			
5205 27 10	--- Dyed	kg. 10%		-

(1)	(2)	(3)	(4)	(5)
5205 27 20	--- Bleached	kg. 10%		-
5205 27 90	--- Other	kg. 10%		-
5205 28	-- Measuring less than 83.33 decitex (exceeding 120 metric number) :			
5205 28 10	--- Dyed	kg. 10%		-
5205 28 20	--- Bleached	kg. 10%		-
5205 28 90	--- Other	kg. 10%		-
	- Multiple (folded) or cabled yarn, of uncombed fibres :			
5205 31	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :			
5205 31 10	--- Grey	kg. 10%		-
5205 31 20	--- Bleached	kg. 10%		-
5205 31 30	--- Dyed	kg. 10%		-
5205 31 90	--- Other	kg. 10%		-
5205 32	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) :			
5205 32 10	--- Grey	kg. 10%		-
5205 32 20	--- Bleached	kg. 10%		-
5205 32 90	--- Other	kg. 10%		-
5205 33	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :			
5205 33 10	--- Grey	kg. 10%		-
5205 33 20	--- Bleached	kg. 10%		-
5205 33 30	--- Dyed	kg. 10%		-
5205 33 90	--- Other	kg. 10%		-
5205 34	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :			
5205 34 10	--- Grey	kg. 10%		-
5205 34 20	--- Bleached	kg. 10%		-
5205 34 30	--- Dyed	kg. 10%		-
5205 34 90	--- Other	kg. 10%		-
5205 35	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :			
5205 35 10	--- Grey	kg. 10%		-
5205 35 90	--- Other	kg. 10%		-

(1)	(2)	(3)	(4)	(5)
	- Multiple (folded) or cabled yarn, of combed fibres :			
5205 41	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :			
5205 41 10	--- Grey	kg. 10%		-
5205 41 20	--- Bleached	kg. 10%		-
5205 41 30	--- Dyed	kg. 10%		-
5205 41 90	--- Other	kg. 10%		-
5205 42	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) :			
5205 42 10	--- Grey	kg. 10%		-
5205 42 90	--- Other	kg. 10%		-
5205 43	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :			
5205 43 10	--- Grey	kg. 10%		-
5205 43 20	--- Bleached	kg. 10%		-
5205 43 90	--- Other	kg. 10%		-
5205 44	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :			
5205 44 10	--- Grey	kg. 10%		-
5205 44 20	--- Bleached	kg. 10%		-
5205 44 90	--- Other	kg. 10%		-
5205 46	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) :			
5205 46 10	--- Grey	kg. 10%		-
5205 46 20	--- Bleached	kg. 10%		-
5205 46 30	--- Dyed	kg. 10%		-
5205 46 90	--- Other	kg. 10%		-
5205 47	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) :			
5205 47 10	--- Grey	kg. 10%		-
5205 47 20	--- Bleached	kg. 10%		-
5205 47 30	--- Dyed	kg. 10%		-
5205 47 90	--- Other	kg. 10%		-

(1)	(2)	(3)	(4)	(5)
5205 48	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) :			
5205 48 10	--- Grey	kg. 10%		-
5205 48 20	--- Bleached	kg. 10%		-
5205 48 30	--- Dyed	kg. 10%		-
5205 48 90	--- Other	kg. 10%		-
5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE			
	- Single yarn, of uncombed fibres :			
5206 11 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg. 10%		-
5206 12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg. 10%		-
5206 13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg. 10%		-
5206 14 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg. 10%		-
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg. 10%		-
	- Single yarn of combed fibres :			
5206 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg. 10%		-
5206 22 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg. 10%		-
5206 23 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg. 10%		-
5206 24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg. 10%		-
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg. 10%		-
	- Multiple (folded) or cabled yarn, of uncombed fibres :			
5206 31 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg. 10%		-

(1)	(2)	(3)	(4)	(5)
5206 32 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg. 10%		-
5206 33 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg. 10%		-
5206 34 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg. 10%		-
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg. 10%		-
5206 41 00	- Multiple (folded) or cabled yarn, of combed fibres : -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg. 10%		-
5206 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg. 10%		-
5206 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg. 10%		-
5206 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg. 10%		-
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg. 10%		-
5207	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE			
5207 10 00	- Containing 85% or more by weight of cotton	kg. 10%		-
5207 90 00	- Other	kg. 10%		-
5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M²			
	- Unbleached :			
5208 11	-- Plain weave, weighing not more than 100 g/m ² :			

(1)	(2)	(3)	(4)	(5)
5208 11 10	--- Dhoti	m ² 10%		-
5208 11 20	--- Saree	m ² 10%		-
5208 11 30	--- Shirting fabrics	m ² 10%		-
5208 11 40	--- Casement	m ² 10%		-
5208 11 90	--- Other	m ² 10%		-
5208 12	-- Plain weave, weighing more than 100 g/m ² :			
5208 12 10	--- Dhoti	m ² 10%		-
5208 12 20	--- Saree	m ² 10%		-
5208 12 30	--- Shirting fabrics	m ² 10%		-
5208 12 40	--- Casement	m ² 10%		-
5208 12 50	--- Sheeting(takia, leopard fabrics, other than furnishing fabrics)	m ² 10%		-
5208 12 60	--- Voils	m ² 10%		-
5208 12 90	--- Other	m ² 10%		-
5208 13	-- 3-thread or 4-thread twill, including cross twill :			
5208 13 10	--- Shirting fabrics	m ² 10%		-
5208 13 20	--- Dobby fabrics	m ² 10%		-
5208 13 90	--- Other	m ² 10%		-
5208 19	-- Other fabrics :			
5208 19 10	--- Dedsuti, dosuti fabrics	m ² 10%		-
5208 19 90	--- Other	m ² 10%		-
	- Bleached :			
5208 21	-- Plain weave, weighing not more than 100 g/m ² :			
5208 21 10	--- Dhoti	m ² 10%		-
5208 21 20	--- Saree	m ² 10%		-
5208 21 30	--- Casement	m ² 10%		-
5208 21 40	--- Shirting fabrics	m ² 10%		-
5208 21 50	--- Cambrics (including madapollam and jaconet)	m ² 10%		-
5208 21 60	--- Mulls (including limbric and willaya)	m ² 10%		-
5208 21 70	--- Muslin (including lawn, mulmul and organdi)	m ² 10%		-
5208 21 80	--- Voils (excluding leno fabrics)	m ² 10%		-
5208 21 90	--- Other	m ² 10%		-
5208 22	-- Plain weave, weighing more than 100 g/m ² :			
5208 22 10	--- Dhoti	m ² 10%		-
5208 22 20	--- Saree	m ² 10%		-
5208 22 30	--- Shirting fabrics	m ² 10%		-
5208 22 40	--- Casement	m ² 10%		-
5208 22 50	--- Cambrics (including madapollam and jaconet)	m ² 10%		-
5208 22 60	--- Long cloth (including calico)	m ² 10%		-
5208 22 70	--- Sheeting (takia and the like)	m ² 10%		-
5208 22 80	--- Voils (excluding leno fabrics)	m ² 10%		-
5208 22 90	--- Other	m ² 10%		-

(1)	(2)	(3)	(4)	(5)
5208 23	-- 3-thread or 4-thread twill, including cross twill :			
5208 23 10	--- Shirting fabrics	m ² 10%		-
5208 23 20	--- Parmatta fabrics (including ilesia, pocketing, Italian twill)	m ² 10%		-
5208 23 30	--- Shirting fabrics	m ² 10%		-
5208 23 90	--- Other	m ² 10%		-
5208 29	-- Other fabrics :			
5208 29 10	--- Dhoti and saree, zari bordered	m ² 10%		-
5208 29 20	--- Dedsuti, dosuti fabrics, ceretonnos and osamburge	m ² 10%		-
5208 29 90	--- Other	m ² 10%		-
	- Dyed :			
5208 31	-- Plain weave, weighing not more than 100 g/m ² :			
5208 31 10	--- Lungi	m ² 10%		-
	--- Sarees			
5208 31 21	---- Of Handloom	m ² 10%		-
5208 31 29	---- Other	m ² 10%		-
5208 31 30	--- Shirting fabrics	m ² 10%		-
5208 31 40	--- Casement	m ² 10%		-
5208 31 50	--- Cambrics (including madapollam and jaconet)	m ² 10%		-
5208 31 60	--- Mull (including limbric and willaya)	m ² 10%		-
5208 31 70	--- Muslin (including lawn mulmul and organdi)	m ² 10%		-
	of carded or combed yarn			
5208 31 80	--- Voils (excluding leno fabrics)	m ² 10%		-
5208 31 90	--- Other	m ² 10%		-
5208 32	-- Plain weave, weighing more than 100 g/m ² :			
5208 32 10	--- Lungi	m ² 10%		-
5208 32 20	--- Saree	m ² 10%		-
5208 32 30	--- Shirting fabrics	m ² 10%		-
5208 32 40	--- Casement	m ² 10%		-
5208 32 50	--- Bedticking, domestic	m ² 10%		-
5208 32 60	--- Cambrics (including madapollam and jaconet), longcloth(including calico) and voils (excluding leno fabrics)	m ² 10%		-
5208 32 70	--- Coating (including suiting)	m ² 10%		-
5208 32 80	--- Furnishing fabrics(excluding pile and chenille fabrics)	m ² 10%		-
5208 32 90	--- Other	m ² 10%		-
5208 33	-- 3-thread or 4- thread twill, including cross twill :			
5208 33 10	--- Shirting fabrics	m ² 10%		-
5208 33 20	--- Coating (including suiting)	m ² 10%		-
5208 33 30	--- Shirting (including mazri)	m ² 10%		-

(1)	(2)	(3)	(4)	(5)
5208 33 90	--- Other	m ²	10%	-
5208 39	-- Other fabrics :			
5208 39 10	--- Zari bordered sarees	m ²	10% or Rs. 150 per kg., whichever is higher	-
5208 39 90	--- Other	m ²	10% or Rs. 150 per kg., whichever is higher	-
	- Of yarn of different colours :			
5208 41	-- Plain weave, weighing not more than 100 g/m ² :			
5208 41 10	--- Bleeding Madras	m ²	10% or Rs. 9 per sq. m. whichever is higher	-
	--- Sarees			
5208 41 21	---- Of Handloom	m ²	10% or Rs. 9 per sq. m. whichever is higher	-
5208 41 29	---- Other	m ²	10% or Rs. 9 per sq. m. whichever is higher	-
5208 41 30	--- Shirting fabrics	m ²	10% or Rs. 9 per sq. m. whichever is higher	-
5208 41 40	--- Bed ticking, domestic	m ²	10% or Rs. 9 per sq. m. whichever is higher	-
5208 41 50	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	10% or Rs. 9 per sq. m. whichever is higher	-
5208 41 90	--- Other	m ²	10% or Rs. 9 per sq. m. whichever is higher	-
5208 42	-- Plain weave, weighing more than 100 g/m ² :			
5208 42 10	--- Bleeding Madras	m ²	10% or Rs. 37 per sq. m. whichever is higher	-
5208 42 20	--- Saree	m ²	10% or Rs. 37 per sq. m. whichever is higher	-
5208 42 30	--- Shirting fabrics	m ²	10% or Rs. 37 per sq. m. whichever is higher	-
5208 42 40	--- Casement	m ²	10% or Rs. 37 per sq. m. whichever is higher	-
5208 42 50	--- Bed ticking, domestic	m ²	10% or Rs. 37 per sq. m. whichever is higher	-
5208 42 60	--- Furnishing fabrics, other than pile and chenille fabrics	m ²	10% or Rs. 37 per sq. m. whichever is higher	-
5208 42 90	--- Other	m ²	10% or Rs. 37 per sq. m. whichever is higher	-
5208 43	-- 3-thread or 4- thread twill, including cross twill :			
5208 43 10	--- Bleeding Madras	m ²	10%	-
5208 43 20	--- Shirting fabrics	m ²	10%	-
5208 43 30	--- Bedticking, damask	m ²	10%	-
5208 43 40	--- Flannelette	m ²	10%	-
5208 43 90	--- Other	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5208 49	-- Other fabrics :			
5208 49 10	--- Zari bordered sarees	m ²	10% or Rs. 200 per kg., whichever is higher	-
	--- Real Madras handkerchiefs			
5208 49 21	---- Of Handloom	m ²	10% or Rs. 200 per kg., whichever is higher	-
5208 49 29	---- Other	m ²	10% or Rs. 200 per kg., whichever is higher	-
5208 49 90	--- Other	m ²	10% or Rs. 200 per kg., whichever is higher	-
	- Printed :			
5208 51	-- Plain weave, weighing not more than 100 g/m ² :			
5208 51 10	--- Lungi	m ²	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 20	--- Saree	m ²	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 30	--- Shirting fabrics	m ²	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 40	--- Casement	m ²	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 50	--- Cambrics (including madapollam and jaconet)	m ²	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 60	--- Mull (including limbric and willaya)	m ²	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 70	--- Muslin (including lawn mulmul and organdi) of carded or combed yarn	m ²	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 80	--- Voils (excluding leno fabrics)	m ²	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 90	--- Other	m ²	10% or Rs. 27 per sq. m. whichever is higher	-
5208 52	-- Plain weave, weighing more than 100 g/m ² :			
5208 52 10	--- Lungi	m ²	10% or Rs. 23 per sq. m. whichever is higher	-
5208 52 20	--- Saree	m ²	10% or Rs. 23 per sq. m. whichever is higher	-
5208 52 30	--- Shirting fabrics	m ²	10% or Rs. 23 per sq. m. whichever is higher	-
5208 52 40	--- Casement	m ²	10% or Rs. 23 per sq. m. whichever is higher	-
5208 52 50	--- Cambrics (including madapollam and jaconet)	m ²	10% or Rs. 23 per sq. m. whichever is higher	-
5208 52 60	--- Mull (including limbric and willaya)	m ²	10% or Rs. 23 per sq. m. whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5208 52 70	--- Muslin (including lawn mulmul and organdi) of carded or combed yarn	m ²	10% or Rs. 23 per sq. m. - whichever is higher	-
5208 52 80	--- Voils (excluding leno fabrics)	m ²	10% or Rs. 23 per sq. m. - whichever is higher	-
5208 52 90	--- Other	m ²	10% or Rs. 23 per sq. m. - whichever is higher	-
5208 59	-- <i>Other fabrics :</i>			
5208 59 10	--- Zari bordered sarees	m ²	10% or Rs. 50 per sq. m. - whichever is higher	-
5208 59 20	--- Sarees, Handloom	m ²	10% or Rs. 50 per sq. m. - whichever is higher	-
5208 59 90	--- Other	m ²	10% or Rs. 50 per sq. m. - whichever is higher	-
5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M²			
	- Unbleached :			
5209 11	-- Plain weave :			
	--- Handloom :			
5209 11 11	---- Dhoti	m ²	10%	-
5209 11 12	---- Saree	m ²	10%	-
5209 11 13	---- Casement	m ²	10%	-
5209 11 14	---- Sheeting (takia, leopard cloth and other than furnishing)	m ²	10%	-
5209 11 19	---- Other	m ²	10%	-
5209 11 90	--- Other	m ²	10%	-
5209 12	-- 3-thread or 4-thread twill, including cross twill :			
5209 12 10	--- Saree	m ²	10%	-
5209 12 20	--- Shirting fabrics	m ²	10%	-
5209 12 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	10%	-
5209 12 40	--- Seersucker	m ²	10%	-
5209 12 50	--- Canvas, including duck – carded or combed yarn	m ²	10%	-
5209 12 60	--- Flannelette	m ²	10%	-
5209 12 70	--- Shetting (takia, leopard cloth)	m ²	10%	-
5209 12 90	--- Other	m ²	10%	-
5209 19 00	-- Other fabrics	m ²	10%	-
	- Bleached :			
5209 21	-- Plain weave :			
5209 21 10	--- Saree	m ²	10%	-
5209 21 20	--- Shirting fabrics	m ²	10%	-
5209 21 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	10%	-
5209 21 40	--- Seersucker	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5209 21 50	--- Canvas (including duck) of carded or combed yarn	m ²	10%	-
5209 21 60	--- Dhoti	m ²	10%	-
5209 21 70	--- Flannellete	m ²	10%	-
5209 21 80	--- Sheeting(takia, leopardcloth)	m ²	10%	-
5209 21 90	--- Other	m ²	10%	-
5209 22	-- 3-thread or 4-thread twill, including cross twill :			
5209 22 10	--- Shirting fabrics	m ²	10%	-
5209 22 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	10%	-
5209 22 30	--- Drill	m ²	10%	-
5209 22 90	--- Other	m ²	10%	-
5209 29	-- Other fabrics :			
5209 29 10	--- Dhoti and saree, zari bordered	m ²	10%	-
5209 29 20	--- Dedsuti, dosuti fabrics, ceretonnos and osamburge	m ²	10%	-
5209 29 90	--- Other	m ²	10%	-
	- Dyed :			
5209 31	-- Plain weave :			
5209 31 10	--- Lungi	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 31 20	--- Saree	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 31 30	--- Shirting fabrics	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 31 40	--- Furnishing fabrics(excluding pile and chenille fabrics)	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 31 50	--- Seersucker	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 31 60	--- Bedticking, domestic(other than hand dyed)	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 31 70	--- Canvas (including duck), of carded or	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 31 80	--- Flannellete	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 31 90	--- Other	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 32	-- 3-thread or 4-thread twill, including cross twill :			
5209 32 10	--- Shirting fabrics	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 32 20	--- Furnishing fabrics(excluding pile and chenille fabrics)	m ²	10% or Rs. 150 per kg., whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5209 32 30	--- Drill	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 32 90	--- Other	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 39	-- Other fabrics :			
5209 39 10	--- Zari bordered sarees	m ²	10% or Rs. 150 per kg., whichever is higher	-
5209 39 90	--- Other	m ²	10% or Rs. 150 per kg., whichever is higher	-
	- Of yarns of different colours :			
5209 41	-- Plain weave :			
5209 41 10	--- Bleeding Madras	m ²	10% or Rs. 32 per sq. m., whichever is higher	-
5209 41 20	--- Saree	m ²	10% or Rs. 32 per sq. m., whichever is higher	-
5209 41 30	--- Shirting fabrics	m ²	10% or Rs. 32 per sq. m., whichever is higher	-
5209 41 40	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	10% or Rs. 32 per sq. m., whichever is higher	-
5209 41 50	--- Seersucker	m ²	10% or Rs. 32 per sq. m., whichever is higher	-
5209 41 60	--- Bedticking, domestic (other than hand dyed)	m ²	10% or Rs. 32 per sq. m., whichever is higher	-
5209 41 70	--- Flannelette	m ²	10% or Rs. 32 per sq. m., whichever is higher	-
5209 41 90	--- Other	m ²	10% or Rs. 32 per sq. m., whichever is higher	-
5209 42 00	-- Denim	m ²	10% or Rs. 25 per sq. m., whichever is higher	-
5209 43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill :			
5209 43 10	--- Bleeding Madras	m ²	10% or Rs. 30 per sq. m., whichever is higher	-
5209 43 20	--- Shirting fabrics	m ²	10% or Rs. 30 per sq. m., whichever is higher	-
5209 43 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	10% or Rs. 30 per sq. m., whichever is higher	-
5209 43 40	--- Coating (including suiting)	m ²	10% or Rs. 30 per sq. m., whichever is higher	-
5209 43 90	--- Other	m ²	10% or Rs. 30 per sq. m., whichever is higher	-
5209 49	-- Other fabrics :			
5209 49 10	--- Zari bordered sari	m ²	10% or Rs. 150 per kg., whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5209 49 90	--- Other	m ²	10% or Rs. 150 per kg., whichever is higher	-
	- Printed :			
5209 51	-- Plain weave :			
	--- Lungis			
5209 51 11	---- Of Handloom	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 51 19	---- Other	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 51 20	--- Saree	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 51 30	--- Shirting fabrics	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 51 40	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 51 50	--- Seersucker	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 51 60	--- Bedticking, domestic	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 51 70	--- Flannelette	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 51 90	--- Other	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 52	-- 3-thread or 4-thread twill, including cross twill :			
5209 52 10	--- Shirting fabrics	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 52 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 52 90	--- Other	m ²	10% or Rs. 30 per sq. m. whichever is higher	-
5209 59	-- Other fabrics :			
5209 59 10	--- Zari bordered saree	m ²	10% or Rs. 38 per sq. m. whichever is higher	-
5209 59 90	--- Other	m ²	10% or Rs. 38 per sq. m. whichever is higher	-
5210	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M²			
	- Unbleached :			
5210 11	-- Plain weave :			
5210 11 10	--- Shirting fabrics	m ²	10%	-
5210 11 20	--- Saree	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5210 11 90	--- Other	m ² 10%		-
5210 19 00	-- Other fabrics	m ² 10%		-
	- Bleached :			
5210 21	-- Plain weave :			
5210 21 10	--- Shirting fabrics	m ² 10%		-
5210 21 20	--- Poplin and broad fabrics	m ² 10%		-
5210 21 30	--- Saree	m ² 10%		-
5210 21 40	--- Shirting (including mazri)	m ² 10%		-
5210 21 50	--- Voile	m ² 10%		-
5210 21 90	--- Other	m ² 10%		-
	--- <i>Other</i> :			
5210 29	-- Other fabrics :			
5210 29 10	--- Dhoti and saree, zari bordered	m ² 10%		-
5210 29 20	--- Dedsuti, Dosuti, ceretonnies and osamburge	m ² 10%		-
5210 29 90	--- Other	m ² 10%		-
	- Dyed :			
5210 31	-- Plain weave :			
5210 31 10	--- Shirting fabrics	m ² 10%		-
5210 31 20	--- Coating (including suitings)	m ² 10%		-
5210 31 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ² 10%		-
5210 31 40	--- Poplin and broad fabrics	m ² 10%		-
5210 31 50	--- Saree	m ² 10%		-
5210 31 60	--- Voils	m ² 10%		-
5210 31 90	--- Other	m ² 10%		-
5210 32	-- 3-thread or 4-thread twill, including cross twill :			
5210 32 10	--- Crepe fabrics including crepe checks	m ² 10%		-
5210 32 20	--- Shirting fabrics	m ² 10%		-
5210 32 30	--- Bedticking, damask	m ² 10%		-
5210 32 90	--- Other	m ² 10%		-
5210 39	-- Other fabrics :			
5210 39 10	--- Zari bordered saree	m ² 10% or Rs. 150 per kg., whichever is higher		-
5210 39 90	--- Other	m ² 10% or Rs. 150 per kg., whichever is higher		-
	- Of yarns of different colours :			
5210 41	-- Plain weave :			
5210 41 10	--- Bleeding Madras	m ² 10% or Rs. 15 per sq. m. whichever is higher		-
5210 41 20	--- Crepe fabrics (excluding crepe checks)	m ² 10% or Rs. 15 per sq. m. whichever is higher		-
5210 41 30	--- Shirting fabrics	m ² 10% or Rs. 15 per sq. m. whichever is higher		-

(1)	(2)	(3)	(4)	(5)
5210 41 40	--- Suitings	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 41 50	--- Poplin and broad fabrics	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 41 60	--- Saree	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 41 70	--- Voils	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 41 90	--- Other	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 49	-- Other fabrics :			
5210 49 10	--- Zari bordered saree	m ²	10% or Rs. 185 per kg., - whichever is higher	
5210 49 90	--- Other	m ²	10% or Rs. 185 per kg., - whichever is higher	
	- Printed :			
5210 51	-- Plain weave :			
5210 51 10	--- Shirting fabrics	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 51 20	--- Casement	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 51 30	--- Saree	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 51 40	--- Poplin and broad fabrics	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 51 50	--- Voils	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 51 90	--- Other	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 59	-- Other fabrics :			
5210 59 10	--- Zari bordered saree	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5210 59 90	--- Other	m ²	10% or Rs. 15 per sq. m. - whichever is higher	
5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M²			
	- Unbleached :			
5211 11	-- Plain weave :			
5211 11 10	--- Shirting fabrics	m ²	10%	-
5211 11 20	--- Saree	m ²	10%	-
5211 11 90	--- Other	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5211 12	-- 3-thread or 4-thread twill, including cross twill :			
5211 12 10	--- Shirting fabrics	m ²	10%	-
5211 12 20	--- Twill, not elsewhere specified (including gaberdine)	m ²	10%	-
5211 12 30	--- Damask	m ²	10%	-
5211 12 90	--- Other	m ²	10%	-
5211 19 00	-- Other fabrics	m ²	10%	-
5211 20	-- Bleached :			
5211 20 10	--- Shirting fabrics	m ²	10%	-
5211 20 20	--- Canvas (including duck) of carded or combed yarn	m ²	10%	-
5211 20 30	--- Flannelette	m ²	10%	-
5211 20 40	--- Saree	m ²	10%	-
5211 20 50	--- Crepe fabric including Crepe checks	m ²	10%	-
5211 20 60	--- Twill fabrics	m ²	10%	-
	--- Other:			
5211 20 91	---- Zari bordered sari	m ²	10%	-
5211 20 92	---- Dedsuti, dosuti, ceretonnies and osamburge	m ²	10%	-
5211 20 99	---- Other	m ²	10%	-
	- Dyed:			
5211 31	-- Plain weave :			
5211 31 10	--- Shirting fabrics	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 31 20	--- Canvas (including duck) of carded or combed yarn	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 31 30	--- Coating (including suitings)	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 31 40	--- Flannellette	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 31 50	--- Saree	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 31 90	--- Other	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 32	-- 3-thread or 4-thread twill, including cross twill :			
5211 32 10	--- Crepe fabrics including crepe checks	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 32 20	--- Shirting fabrics	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 32 30	--- Twill, not elsewhere specified (including gaberdine)	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 32 40	--- Trousers or pant fabrics (excluding jeans and crepe)	m ²	10% or Rs. 150 per kg., whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5211 32 90	--- Other	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 39	-- Other fabrics :			
5211 39 10	--- Zari bordered sarees	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 39 90	--- Other	m ²	10% or Rs. 150 per kg., whichever is higher	-
	- Of yarns of different colours :			
5211 41	-- Plain weave :			
5211 41 10	--- Bleeding Madras	m ²	10% or Rs. 44 per sq. m., whichever is higher	-
5211 41 20	--- Check shirting (excluding crepe checks)	m ²	10% or Rs. 44 per sq. m., whichever is higher	-
5211 41 30	--- Shirting	m ²	10% or Rs. 44 per sq. m., whichever is higher	-
5211 41 40	--- Suitings	m ²	10% or Rs. 44 per sq. m., whichever is higher	-
5211 41 50	--- Flannelette	m ²	10% or Rs. 44 per sq. m., whichever is higher	-
5211 41 60	--- Saree	m ²	10% or Rs. 44 per sq. m., whichever is higher	-
5211 41 70	--- Parachute fabrics	m ²	10% or Rs. 44 per sq. m., whichever is higher	-
5211 41 90	--- Other	m ²	10% or Rs. 44 per sq. m., whichever is higher	-
5211 42 00	-- Denim	m ²	10% or Rs. 18 per sq. m., whichever is higher	-
5211 43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill :			
5211 43 10	--- Bleeding Madras	m ²	10% or Rs. 40 per sq. m., whichever is higher	-
5211 43 20	--- Crepe fabrics	m ²	10% or Rs. 40 per sq. m., whichever is higher	-
5211 43 30	--- Shirting fabrics	m ²	10% or Rs. 40 per sq. m., whichever is higher	-
5211 43 40	--- Suitings	m ²	10% or Rs. 40 per sq. m., whichever is higher	-
5211 43 90	--- Other	m ²	10% or Rs. 40 per sq. m., whichever is higher	-
5211 49	-- Other fabrics :			
5211 49 10	--- Zari bordered sarees	m ²	10% or Rs. 150 per kg., whichever is higher	-
5211 49 90	--- Other	m ²	10% or Rs. 150 per kg., whichever is higher	-

(1)	(2)	(3)	(4)	(5)
	- Printed :			
5211 51	-- Plain weave :			
5211 51 10	--- Shirting fabrics	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 51 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 51 30	--- Flannelette	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 51 40	--- Long cloth (chintz)	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 51 50	--- Saree	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 51 90	--- Other	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 52	-- 3-thread or 4-thread twill, including cross twill :			
5211 52 10	--- Crepe fabrics including crepe checks	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 52 20	--- Shirting fabrics	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 52 30	--- Twill, not elsewhere specified (including gaberdine)	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 52 90	--- Other	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 59	-- Other fabrics :			
5211 59 10	--- Zari bordered saree	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5211 59 90	--- Other	m ²	10% or Rs. 18 per sq. m. - whichever is higher	-
5212	OTHER WOVEN FABRICS OF COTTON			
	- Weighing not more than 200 g/m ² :			
5212 11 00	-- Unbleached	m ²	10%	-
5212 12 00	-- Bleached	m ²	10%	-
5212 13 00	-- Dyed	m ²	10%	-
5212 14 00	-- Of yarns of different colours	m ²	10%	-
5212 15 00	-- Printed	m ²	10% or Rs. 165 per kg., whichever is higher	-
	- Weighing more than 200 g/m ² :			
5212 21 00	-- Unbleached	m ²	10%	-
5212 22 00	-- Bleached	m ²	10%	-
5212 23 00	-- Dyed	m ²	10%	-
5212 24 00	-- Of yarns of different colours	m ²	10% or Rs. 20 per sq. m. - whichever is higher	-
5212 25 00	-- Printed	m ²	10% or Rs. 165 per kg., whichever is higher	-

EXEMPTION NOTIFICATIONS**Exemption/Effective rate of duty on specified goods (Textile Articles).****[Notfn. No.14/06-Cus. dt.1.3.2006 as amended by 138/06, 35/07]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.14/2005-Customs, dated the 1st March, 2005, which was published in the Gazette of India, Extraordinary vide number G.S.R. 112 (E), dated the 1st March, 2005, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the aforesaid Table, namely:-

Table

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	5208 39	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
2.	5208 39	Other than upholstery fabrics	10%
3.	5208 42	Upholstery fabrics	10% or Rs. 37 per sq. mtr., whichever is higher
4.	5208 42	Other than upholstery fabrics	10% or Rs. 22 per sq. mtr., whichever is higher
5.	5208 49	Upholstery fabrics	10% or Rs. 143 per kg., whichever is higher
6.	5208 52	Upholstery fabrics	10% or Rs. 23 per sq. mtr., whichever is higher
7.	5208 52	Other than upholstery fabrics	10% or Rs. 14 per sq. mtr., whichever is higher
8.	5208 59	Upholstery fabrics of 3-thread or 4-thread twill including cross-twill	10% or Rs. 35 per sq. mtr., whichever is higher
9.	5208 59	Other than upholstery fabrics, of 3-thread or 4-thread twill including cross-twill	10% or Rs. 21 per sq. mtr., whichever is higher
10.	5208 59	Upholstery fabric, other than those figuring at S. No.8 above	10% or Rs. 50 per sq. mtr., whichever is higher

(1)	(2)	(3)	(4)
11.	5208 59	Other than upholstery fabrics, other than those figuring at S. No. 9 above	10% or Rs. 30 per sq. mtr., whichever is higher
12.	5209 31, 5209 32 or 5209 39	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
13.	5209 31, 5209 32 or 5209 39	Other than upholstery fabrics	10%
14.	5209 41	Upholstery fabrics	10% or Rs. 32 per sq. mtr., whichever is higher
15.	5209 41	Other than upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
16.	5209 43	Upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
17.	5209 43	Other than upholstery fabrics	10% or Rs. 28 per sq. mtr., whichever is higher
18.	5209 49	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
19.	5209 49	Other than upholstery fabrics	10%
20.	5209 51 or 5209 52	Upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
21.	5209 51 or 5209 52	Other than upholstery fabrics	10% or Rs. 24 per sq. mtr., whichever is higher
22.	5209 59	Upholstery fabrics	10% or Rs. 38 per sq. mtr., whichever is higher
23.	5209 59	Other than upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
24.	5210 39	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
25.	5210 39	Other than upholstery fabrics	10%
26.	5210 49	Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill	10% or Rs. 132 per kg., whichever is higher
27.	5210 51	Upholstery fabrics	10% or Rs. 15 per sq. mtr., whichever is higher
28.	5210 51	Other than upholstery fabrics	10% or Rs. 12 per sq. mtr., whichever is higher
29.	5210 59	Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill	10% or Rs. 15 per sq. mtr., whichever is higher
30.	5210 59	Other than upholstery fabrics other than 3-thread or 4-thread twill including cross-twill	10% or Rs. 12 per sq. mtr., whichever is higher
31.	5211 31, 5211 32 or 5211 39	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
32.	5211 31, 5211 32 or 5211 39	Other than upholstery fabrics	10%
33.	5211 41	Upholstery fabrics	10% or Rs. 44 per sq. mtr., whichever is higher
34.	5211 41	Other than upholstery fabrics	10% or Rs. 35 per sq. mtr., whichever is higher
35.	5211 43	Upholstery fabrics	10% or Rs. 40 per sq. mtr., whichever is higher
36.	5211 43	Other than upholstery fabrics	10% or Rs. 32 per sq. mtr., whichever is higher
37.	5211 49	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
38.	5211 49	Other than upholstery fabrics	10%

(1)	(2)	(3)	(4)
39.	5211 51, Upholstery fabrics 5211 52 or 5211 59		10% or Rs. 18 per sq. mtr., whichever is higher
40.	5211 51, Other than upholstery fabrics 5211 52 or 5211 59		10% or Rs. 12 per sq. mtr., whichever is higher
41.	5407 42 00 Upholstery fabrics		10% or Rs. 60 per sq. mtr., whichever is higher
42.	5407 42 00 Other than upholstery fabrics		10% or Rs. 36 per sq. mtr., whichever is higher
43.	5407 43 00 Upholstery fabrics		10% or Rs. 67 per sq. mtr., whichever is higher
44.	5407 43 00 Other than upholstery fabrics		10% or Rs. 40 per sq. mtr., whichever is higher
45.	5407 44 00 Upholstery fabrics		10% or Rs. 58 per sq. mtr., whichever is higher
46.	5407 44 00 Other than upholstery fabrics		10% or Rs. 35 per sq. mtr., whichever is higher.
47.	5407 52 Upholstery fabrics		10% or Rs. 38 per sq. mtr., whichever is higher
48.	5407 52 Other than upholstery fabrics		10% or Rs. 23 per sq. mtr., whichever is higher
49.	5407 53 00 Upholstery fabrics		10% or Rs. 50 per sq. mtr., whichever is higher
50.	5407 53 00 Other than upholstery fabrics		10% or Rs. 30 per sq. mtr., whichever is higher
51.	5407 61 Other than upholstery fabrics		10%
52.	5407 69 00 Upholstery fabrics		10% or Rs. 60 per sq. mtr., whichever is higher
53.	5407 69 00 Other than upholstery fabrics		10% or Rs. 36 per sq. mtr., whichever is higher
54.	5407 73 00 Upholstery fabrics		10% or Rs. 60 per sq. mtr., whichever is higher
55.	5407 73 00 Other than upholstery fabrics		10% or Rs. 36 per sq. mtr., whichever is higher
56.	5407 74 00 Upholstery fabrics		10% or Rs. 38 per sq. mtr., whichever is higher
57.	5407 74 00 Other than upholstery fabrics		10% or Rs. 23 per sq. mtr., whichever is higher
58.	5407 82 Upholstery fabrics		10% or Rs. 42 per sq. mtr., whichever is higher
59.	5407 82 Other than upholstery fabrics		10% or Rs. 25 per sq. mtr., whichever is higher
60.	5407 83 00 Upholstery fabrics		10% or Rs. 67 per sq. mtr., whichever is higher
61.	5407 83 00 Other than upholstery fabrics		10% or Rs. 40 per sq. mtr., whichever is higher
62.	5407 84 Upholstery fabrics		10% or Rs. 38 per sq. mtr., whichever is higher
63.	5407 84 Other than upholstery fabrics		10% or Rs. 23 per sq. mtr., whichever is higher
64.	5407 92 00 Upholstery fabrics		10% or Rs. 67 per sq. mtr., whichever is higher
65.	5407 92 00 Other than upholstery fabrics		10% or Rs. 40 per sq. mtr., whichever is higher
66.	5407 93 00 Upholstery fabrics		10% or Rs. 45 per sq. mtr., whichever is higher
67.	5407 93 00 Other than upholstery fabrics		10% or Rs. 27 per sq. mtr., whichever is higher
68.	5407 94 00 Upholstery fabrics		10% or Rs. 67 per sq. mtr., whichever is higher
69.	5407 94 00 Other than upholstery fabrics		10% or Rs. 40 per sq. mtr., whichever is higher
70.	5408 22 Upholstery fabrics		10% or Rs. 45 per sq. mtr., whichever is higher
71.	5408 22 Other than upholstery fabrics		10% or Rs. 27 per sq. mtr., whichever is higher
72.	5408 23 00 Upholstery fabrics		10% or Rs. 47 per sq. mtr., whichever is higher
73.	5408 23 00 Other than upholstery fabrics		10% or Rs. 28 per sq. mtr., whichever is higher
74.	5408 24 Upholstery fabrics		10% or Rs. 87 per sq. mtr., whichever is higher
75.	5408 24 Other than upholstery fabrics		10% or Rs. 52 per sq. mtr., whichever is higher
76.	5512 19 Upholstery fabrics		10% or Rs. 42 per sq. mtr., whichever is higher
77.	5512 19 Other than upholstery fabrics		10% or Rs. 25 per sq. mtr., whichever is higher
78.	5512 29 Upholstery fabrics		10% or Rs. 47 per sq. mtr., whichever is higher
79.	5512 29 Other than upholstery fabrics		10% or Rs. 28 per sq. mtr., whichever is higher

(1)	(2)	(3)	(4)
80.	5512 99	Upholstery fabrics	10% or Rs. 54 per kg., whichever is higher
81.	5513 21 00	Upholstery fabrics	10% or Rs. 107 per kg., whichever is higher
82.	5513 23 00	Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill of polyester staple fibres	10% or Rs. 125 per kg., whichever is higher
83.	5513 23 00	Other than upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill of polyester staple fibres	10% or Rs. 25 per sq. mtr., whichever is higher
84.	5513 39 00	Upholstery fabrics, other than:- (a) 3-thread or 4-thread twill including cross-twill of polyester staple fibres; and (b) other woven fabrics of polyester staple fibres	10% or Rs. 125 per kg., whichever is higher
85.	5513 39 00	Other than upholstery fabrics, other than:- (a) 3-thread or 4-thread twill including cross-twill of polyester staple fibres; and (b) other woven fabrics of polyester staple fibres	10% or Rs. 30 per sq. mtr., whichever is higher
86.	5513 41 00	Upholstery fabrics	10% or Rs. 25 per sq. mtr., whichever is higher
87.	5513 41 00	Other than upholstery fabrics	10% or Rs. 15 per sq. mtr., whichever is higher
88.	5514 21 00	Upholstery fabrics	10% or Rs. 100 per kg., whichever is higher
89.	5514 21 00	Other than upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
90.	5514 22 00	Upholstery fabrics	10% or Rs. 100 per kg., whichever is higher
91.	5514 23 00	Upholstery fabrics	10% or Rs. 114 per kg., whichever is higher
92.	5514 29 00	Upholstery fabrics	10% or Rs. 121 per kg., whichever is higher
93.	5514 30 11	Upholstery fabrics	10% or Rs. 64 per sq. mtr., whichever is higher
94.	5514 30 11	Other than upholstery fabrics	10% or Rs. 45 per sq. mtr., whichever is higher
95.	5514 30 12	Upholstery fabrics	10% or Rs. 43 per sq. mtr., whichever is higher
96.	5514 30 12	Other than upholstery fabrics	10% or Rs. 26 per sq. mtr., whichever is higher
97.	5514 49 00	Upholstery fabrics	10% or Rs. 114 per kg., whichever is higher
98.	5515 21	Upholstery fabrics	10% or Rs. 79 per sq. mtr., whichever is higher
99.	5515 21	Other than upholstery fabrics	10% or Rs. 55 per sq. mtr., whichever is higher
100.	5515 91	Upholstery fabrics	10% or Rs. 57 per sq. mtr., whichever is higher
101.	5515 91	Other than upholstery fabrics	10% or Rs. 40 per sq. mtr., whichever is higher
102.	5516 22 00	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
	or 5516 23 00		
103.	5516 22 00 or 5516 23 00		Other than upholstery fabrics 10%
104.	5801 10	Upholstery fabrics	10% or Rs. 210 per sq. mtr., whichever is higher

(1)	(2)	(3)	(4)
105.	5801 22	Upholstery fabrics	10% or Rs. 75 per sq. mtr., whichever is higher
106.	5801 22	Other than upholstery fabrics	10% or Rs. 70 per sq. mtr., whichever is higher
107.	5801 23 00	Upholstery fabrics	10% or Rs. 80 per sq. mtr., whichever is higher
108.	5801 25 00	Upholstery fabrics	10% or Rs. 120 per sq. mtr., whichever is higher
109.	5801 26 00	Upholstery fabrics	10% or Rs. 180 per sq. mtr., whichever is higher
110.	5801 31 00	Upholstery fabrics	10% or Rs. 75 per sq. mtr., whichever is higher
111.	5801 33 00	Upholstery fabrics	10% or Rs. 150 per sq. mtr., whichever is higher
112.	5801 36	Upholstery fabrics	10% or Rs. 130 per sq. mtr., whichever is higher
113.	5801 90	Upholstery fabrics	10% or Rs. 35 per sq. mtr., whichever is higher
114.	5802 30 00	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
115.	5802 30 00	Other than upholstery fabrics	10%

Explanation.- For the purposes of this notification, –

(1) “Upholstery fabrics” means material used on furniture or used to cover walls, as curtains or wall hangings and includes fabric coverings and treatments in automobiles, airplanes or railroad passenger cars.

(2) The rate specified in column (4) of the Table above is ad valorem rate unless otherwise specified therein.

CHAPTER 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5301	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)			
5301 10 00	- Flax, raw or retted - <i>Flax, broken, scutched, hackled or otherwise processed, but not spun :</i>	kg.	30%	-
5301 21 00	-- Broken or scutched	kg.	30%	-
5301 29 00	-- Other	kg.	30%	-
5301 30 00	- Flax tow and waste	kg.	30%	-
5302	TRUE HEMP (CANNABIS SATIVA L), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)			
5302 10 00	- True hemp, raw or retted	kg.	30%	-
5302 90 00	- Other	kg.	30%	-
5303	JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)			
5303 10	- <i>Jute and other textile bast fibres, raw or retted :</i>			
5303 10 10	--- Jute, raw or retted	kg.	10%	-
5303 10 90	--- Other	kg.	10%	-
5303 90	- <i>Other :</i>			
5303 90 10	--- Jute cutting	kg.	10%	-
5303 90 90	--- Other	kg.	10%	-
5304	OMITTED			
5305	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILES NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED			

(1)	(2)	(3)	(4)	(5)
	OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETED STOCK)			
5305 00	- Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock):			
5305 00 10	--- Coir bristles fibre, coir mattress fibre, coir short fibre, coir bit fibre, decorticated coir fibre	kg.	10%	-
5305 00 30	--- Curled or machine twisted coir fibre	kg.	10%	-
5305 00 40	--- Coir pith, processed in value added form like briquette, coins, neo disc, grow bags, organic manure and in loose form for use in horticulture or agriculture.	kg.	10%	-
5305 00 50	--- Of Abaca	kg.	10%	-
5305 00 90	--- Of others	kg.	10%	-
5306	FLAX YARN			
5306 10	- <i>Single</i> :			
5306 10 10	--- Put up for retail sale	kg.	10%	-
5306 10 90	--- Other	kg.	10%	-
5306 20	- Multiple (folded) or cabled :			
5306 20 10	--- Put up for retail sale	kg.	10%	-
5306 20 90	--- Other	kg.	10%	-
5307	YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 5303			
5307 10	- <i>Single</i> :			
5307 10 10	--- Of jute	kg.	10%	-
5307 10 90	--- Other	kg.	10%	-
5307 20 00	- Multiple (folded) or cabled	kg.	10%	-
5308	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN			
5308 10	- <i>Coir yarn</i> :			
5308 10 10	--- Baled	kg.	10%	-
5308 10 20	--- Spooled hanks	kg.	10%	-
5308 10 90	--- Other	kg.	10%	-
5308 20 00	- True hemp yarn	kg.	10%	-
5308 90	- <i>Other</i> :			
5308 90 10	--- Ramie yarn	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
5308 90 90	--- Other	kg.	10%	-
5309	WOVEN FABRICS OF FLAX			
	- <i>Containing 85% or more by weight of flax :</i>			
5309 11	-- <i>Unbleached or bleached :</i>			
5309 11 10	--- Unbleached	m ²	10%	-
5309 11 20	--- Bleached	m ²	10%	-
5309 19	-- <i>Other :</i>			
5309 19 10	--- Dyed	m ²	10%	-
5309 19 20	--- Printed	m ²	10%	-
5309 19 90	--- Other	m ²	10%	-
	- <i>Containing less than 85% by weight of flax :</i>			
5309 21	-- <i>Unbleached or bleached :</i>			
5309 21 10	--- Unbleached	m ²	10%	-
5309 21 20	--- Bleached	m ²	10%	-
5309 29	-- <i>Other :</i>			
5309 29 10	--- Dyed	m ²	10%	-
5309 29 20	--- Printed	m ²	10%	-
5309 29 90	--- Other	m ²	10%	-
5310	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BASE			
	FIBRES OF HEADING 5303			
5310 10	- <i>Unbleached :</i>			
	--- <i>Containing 100% by weight of jute :</i>			
5310 10 11	---- Carpet backing fabrics	m ²	10%	-
5310 10 12	---- Sacking fabrics	m ²	10%	-
5310 10 13	---- Hessian fabrics	m ²	10%	-
5310 10 14	---- Jute canvas	m ²	10%	-
5310 10 19	---- Other	m ²	10%	-
	--- <i>Other :</i>			
5310 10 91	---- Woven blended fabrics containing more than 50% by weight of jute	m ²	10%	-
5310 10 92	---- Stranded woven fabrics of jute containing 50% or more by weight of jute	m ²	10%	-
5310 10 93	---- Jute swim fabrics	m ²	10%	-
5310 10 99	---- Other	m ²	10%	-
5310 90	- <i>Other :</i>			
5310 90 10	--- Bleached	m ²	10%	-
5310 90 20	--- Decorative fabrics	m ²	10%	-
	--- <i>Other :</i>			
5310 90 91	---- Bleached	m ²	10%	-
5310 90 92	---- Dyed	m ²	10%	-
5310 90 93	---- Printed	m ²	10%	-
5310 90 99	---- Other	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5311	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES;			
	WOVEN FABRICS OF PAPER YARN			
5311 00	- <i>Woven fabrics of other vegetable textile fibres;</i> <i>woven fabrics of paper yarn :</i>			
	--- <i>Of other vegetable textile fibres :</i>			
5311 00 11	---- Unbleached	m ²	10%	-
5311 00 12	---- Bleached	m ²	10%	-
5311 00 13	---- Dyed	m ²	10%	-
5311 00 14	---- Printed	m ²	10%	-
5311 00 15	---- Of coir including log form and geotextiles	m ²	10%	-
5311 00 19	---- Other	m ²	10%	-
	--- <i>Of paper yarn :</i>			
5311 00 21	---- Unbleached	m ²	10%	-
5311 00 22	---- Bleached	m ²	10%	-
5311 00 23	---- Dyed	m ²	10%	-
5311 00 24	---- Printed	m ²	10%	-
5311 00 29	---- Other	m ²	10%	-

CHAPTER 54

***Man-made filaments; strip and the like
of man-made textile materials***

NOTES:

1. Throughout this Schedule, the term ‘man made fibres’ means staple fibres and filaments of organic polymers produced by manufacturing processes either:

(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.

The terms “man-made”, “synthetic” and “artificial” shall have the same meaning when used in relation to “textile materials”;

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE			
5401 10 00	- Of synthetic filaments	kg.	10%	-
5401 20 00	- Of artificial filaments	kg.	10%	-
5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX			

(1)	(2)	(3)	(4)	(5)
	- <i>High tenacity yarn of nylon or other polyamides :</i>			
5402 1110	--- Of aramids	kg. 10%		-
5402 19	--- Other			
5402 1910	- Nylon tyre yarn			
5402 1990	--- Other	kg. 10%		-
5402 20	--- High tenacity yarn of palyesters:	kg. 10%		-
5402 20 10	--- Of terylene dacron	kg. 10%		-
5402 20 90	--- Other	kg. 10%		-
	- <i>Textured yarn :</i>			
5402 31 00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg. 10%		-
5402 32 00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg. 10%		-
5402 33 00	-- Of polyesters	kg. 10%		-
5402 34 00	-- Of polypropylene	kg. 10%		-
5402 39	-- <i>Other :</i>			
5402 39 10	--- Polypropylene filament yarn	kg. 10%		-
5402 39 20	--- Acrylic filament yarn	kg. 10%		-
5402 39 90	--- Other	kg. 10%		-
	- <i>Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :</i>			
5402 44 00	-- Elastomeric	kg. 10%		-
5402 45 00	-- Other, of nylon or other <i>polyamides</i>	kg. 10%		-
5402 46 00	-- Other, of polyesters, partially oriented	kg. 10%		-
5402 47 00	-- Other, of polyesters	kg. 10%		-
5402 48 00	-- Other, of polypropylene	kg. 10%		-
5402 49 00	-- Other	kg. 10%		-
	- <i>Other yarn, single, with a twist exceeding 50 turns per metre :</i>			
5402 51 00	-- Of nylon or other polyamides	kg. 10%		-
5402 52 00	-- Of polyesters	kg. 10%		-
5402 59	-- <i>Other :</i>			
5402 59 10	--- Polypropylene filament yarn	kg. 10%		-
5402 59 90	--- Other	kg. 10%		-
	- <i>Other yarn, multiple (folded) or cabled :</i>			
5402 61 00	-- Of nylon or other polyamides	kg. 10%		-
5402 62 00	-- Of polyesters	kg. 10%		-
5402 69	-- <i>Other :</i>			
5402 69 10	--- Polyvinyl acetate filament yarn	kg. 10%		-
5402 69 20	--- Polyvinyl chloride filament yarn	kg. 10%		-
5402 69 30	--- Polypropylene filament yarn	kg. 10%		-
5402 69 40	--- Acrylic filament yarn	kg. 10%		-

(1)	(2)	(3)	(4)	(5)
5402 69 50	--- Polytetrafluoroethylene yarn	kg. 10%		-
5402 69 90	--- Other	kg. 10%		-
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT FOR RETAIL SALE, INCLUDING ARTIFICIAL MONO FILAMENT OF LESS THAN 67 DECITEX			
5403 10	- <i>High tenacity yarn of viscose rayon :</i>			
5403 10 10	--- Viscose rayon tyre yarn – 1,233 decitex	kg. 10%		-
5403 10 20	--- Viscose rayon tyre yarn – 1,833 decitex	kg. 10%		-
5403 10 90	--- Other	kg. 10%		-
	- <i>Other yarn, single :</i>			
5403 31 00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg. 10%		-
5403 32 00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg. 10%		-
5403 33 00	-- Of cellulose acetate	kg. 10%		-
5403 39	-- <i>Other :</i>			
5403 39 10	--- Cuprammonium rayon	kg. 10%		-
5403 39 90	--- Other	kg. 10%		-
	- <i>Other yarn, multiple (folded) or cabled :</i>			
5403 41	-- <i>Of viscose rayon :</i>			
5403 41 10	--- Up to 67 decitex	kg. 10%		-
5403 41 20	--- Of 83 decitex	kg. 10%		-
5403 41 30	--- Of 111 decitex, bright	kg. 10%		-
5403 41 40	--- Of 111 decitex, dull	kg. 10%		-
5403 41 50	--- Of 133 decitex, bright	kg. 10%		-
5403 41 60	--- Of 133 decitex, dull	kg. 10%		-
5403 41 70	--- Of 167 decitex, bright	kg. 10%		-
5403 41 80	--- Of 167 decitex, dull	kg. 10%		-
5403 41 90	--- Other	kg. 10%		-
5403 42	-- <i>Of cellulose acetate :</i>			
5403 42 10	--- Acetate rayon filament yarn, 83 decitex	kg. 10%		-
5403 42 20	--- Acetate rayon filament yarn, 111 decitex	kg. 10%		-
5403 42 30	--- Acetate rayon filament yarn, 133 decitex	kg. 10%		-
5403 42 40	--- Acetate rayon filament yarn, 167 decitex	kg. 10%		-
5403 42 50	--- Acetate rayon filament yarn, 333 decitex	kg. 10%		-
5403 42 90	--- Other	kg. 10%		-
5403 49	-- <i>Other :</i>			
	--- <i>Cuprammonium filament yarn :</i>			
5403 49 11	---- Of 33 decitex	kg. 10%		-
5403 49 12	---- Of 44 decitex	kg. 10%		-
5403 49 13	---- Of 67 decitex	kg. 10%		-
5403 49 14	---- Of 83 decitex	kg. 10%		-
5403 49 15	---- Of 89 decitex	kg. 10%		-

(1)	(2)	(3)	(4)	(5)
5403 49 19	---- Other	kg. 10%		-
5403 49 90	--- Other	kg. 10%		-
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM			
	- <i>Monofilament:</i>	kg. 10%		-
5404 11 00	-- Elastomeric	kg. 10%		-
5404 12 00	-- Other, of polypropylene	kg. 10%		-
5404 19	-- <i>Other:</i>			
5404 19 10	--- Catgut imitation of synthetic yarn, non-sterile	kg. 10%		-
5404 19 20	--- Strip and the like of synthetic fibre material	kg. 10%		-
5404 19 90	--- Other	kg. 10%		-
5404 90	- <i>Other :</i>			
5404 90 10	--- Catgut imitation of synthetic yarn, non-sterile	kg. 10%		-
5404 90 20	--- Strip and the like of synthetic fibre materials	kg. 10%		-
5404 90 90	--- Other	kg. 10%		-
5405 00 00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM			
		kg. 10%		-
5406 00	- <i>Man-made filament yarn (other than sewing thread), put up for retail sale</i>			
5406 00 10	--- Synthetic filament yarn	kg. 10%		-
5406 00 20	--- Artificial filament yarn	kg. 10%		-
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5404			
5407 10	- <i>Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters :</i>			
	--- <i>Unbleached :</i>			

(1)	(2)	(3)	(4)	(5)
5407 10 11	---- Parachute fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 12	---- Tent fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 13	---- Nylon furnishing fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 14	---- Umbrella cloth panel fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 15	---- Other nylon and polyamide fabrics (filament)	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 16	---- Polyester suitings	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 19	---- Other polyester fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
	--- <i>Bleached</i> :			
5407 10 21	---- Parachute fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 22	---- Tent fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 23	---- Nylon furnishing fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 24	---- Umbrella cloth panel fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 25	---- Other nylon and polyamide fabrics of filament yarn	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 26	---- Polyester suitings	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 29	---- Other	m ²	10% or Rs. 115 per kg., - whichever is higher	-
	--- <i>Dyed</i> :			
5407 10 31	---- Parachute fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 32	---- Tent fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 33	---- Nylon furnishing fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 34	---- Umbrella cloth panel fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 35	---- Other nylon and polyamide fabrics (filament)	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 36	---- Polyester suitings	m ²	10% or Rs. 115 per kg., - whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5407 10 39	---- Other	m ²	10% or Rs. 115 per kg., - whichever is higher	-
	--- <i>Printed :</i>			
5407 10 41	---- Parachute fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 42	---- Tent fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 43	---- Nylon furnishing fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 44	---- Umbrella cloth panel fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 45	---- Other nylon and polyamide fabrics (filament)	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 46	---- Polyester suitings	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 49	---- Other	m ²	10% or Rs. 115 per kg., - whichever is higher	-
	--- <i>Other :</i>			
5407 10 91	---- Parachute fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 92	---- Tent fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 93	---- Nylon furnishing fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 94	---- Umbrella cloth panel fabrics	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 95	---- Other nylon and polyamide fabrics of filament yarn	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 96	---- Polyester suitings	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 10 99	---- Other	m ²	10% or Rs. 115 per kg., - whichever is higher	-
5407 20	- <i>Woven fabrics obtained from strip or the like :</i>			
5407 20 10	--- Unbleached	m ²	10%	-
5407 20 20	--- Bleached	m ²	10%	-
5407 20 30	--- Dyed	m ²	10%	-
5407 20 40	--- Printed	m ²	10%	-
5407 20 90	--- Other	m ²	10%	-
5407 30	- <i>Fabrics specified in Note 9 to Section XI :</i>			
5407 30 10	--- Unbleached	m ²	10%	-
5407 30 20	--- Bleached	m ²	10%	-
5407 30 30	--- Dyed	m ²	10%	-
5407 30 40	--- Printed	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5407 30 90	--- Other - <i>Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :</i>	m ²	10%	-
5407 41	-- <i>Unbleached or bleached :</i> --- <i>Unbleached :</i>			
5407 41 11	---- Nylon brasso	m ²	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 12	---- Nylon georgette	m ²	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 13	---- Nylon tafetta	m ²	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 14	---- Nylon sarees	m ²	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 19	---- Other --- <i>Bleached :</i>	m ²	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 21	---- Nylon brasso	m ²	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 22	---- Nylon georgette	m ²	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 23	---- Nylon tafetta	m ²	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 24	---- Nylon sarees	m ²	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 29	---- Other	m ²	10% or Rs.30 per sq. m. whichever is higher	-
5407 42	-- <i>Dyed :</i>			
5407 42 10	--- Nylon brasso	m ²	10% or Rs.60 per sq. m. whichever is higher	-
5407 42 20	--- Nylon georgette	m ²	10% or Rs.60 per sq. m. whichever is higher	-
5407 42 30	--- Nylon tafetta	m ²	10% or Rs.60 per sq. m. whichever is higher	-
5407 42 40	--- Nylon sarees	m ²	10% or Rs.60 per sq. m. whichever is higher	-
5407 42 90	--- Other	m ²	10% or Rs.60 per sq. m. whichever is higher	-
5407 43 00	-- Of yarn of different colours	m ²	10% or Rs.67 per sq. m. whichever is higher	-
5407 44	-- <i>Printed :</i>			
5407 44 10	--- Nylon brasso	m ²	10% or Rs.58 per sq. m. whichever is higher	-
5407 44 20	--- Nylon georgette	m ²	10% or Rs.58 per sq. m. whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5407 44 30	--- Nylon tafetta	m ²	10% or Rs.58 per sq. m. - whichever is higher	
5407 44 40	--- Nylon sarees,	m ²	10% or Rs.58 per sq. m. - whichever is higher	
5407 44 90	--- Other	m ²	12.5% or Rs.58 per sq. m. - whichever is higher	
	- <i>Other woven fabrics, containing 85% or more by weight of textured polyester filaments :</i>			
5407 51	-- <i>Unbleached or bleached :</i>			
	--- <i>Unbleached :</i>			
5407 51 11	---- Polyester shirtings	m ²	10% or Rs.11 per sq.m. - whichever is higher	
5407 51 19	---- Other	m ²	10% or Rs.11 per sq.m. - whichever is higher	
	--- <i>Bleached :</i>			
5407 51 21	---- Polyester shirtings	m ²	10% or Rs.11 per sq.m. - whichever is higher	
5407 51 29	---- Other	m ²	10% or Rs.11 per sq.m. - whichever is higher	
5407 52	-- <i>Dyed :</i>			
5407 52 10	--- Polyester shirtings	m ²	10% or Rs.38 per sq.m. - whichever is higher	
5407 52 20	--- Polyester suitings	m ²	10% or Rs.38 per sq.m. - whichever is higher	
5407 52 30	--- Terylene and dacron sarees	m ²	10% or Rs.38 per sq.m. - whichever is higher	
5407 52 40	--- Polyester sarees	m ²	10% or Rs.38 per sq.m. - whichever is higher	
5407 52 90	--- Other	m ²	10% or Rs.38 per sq.m. - whichever is higher	
5407 53 00	-- Of yarns of different colours	m ²	10% or Rs.50 per sq.m. - whichever is higher	
5407 54	-- <i>Printed :</i>			
5407 54 10	--- Terylene and dacron sarees	m ²	10% or Rs. 20 per sq. m. - whichever is higher	
5407 54 20	--- Polyester shirtings	m ²	10% or Rs. 20 per sq. m. - whichever is higher	
5407 54 30	--- Polyester sarees	m ²	10% or Rs. 20 per sq. m. - whichever is higher	
5407 54 90	--- Other	m ²	12.5% or Rs. 20 per sq. m. whichever is higher	

(1)	(2)	(3)	(4)	(5)
	- <i>Other woven fabrics, containing 85% or more by weight of polyester filaments :</i>			
5407 61	-- <i>Containing 85% or more by weight of non-textured polyester filaments :</i>			
5407 61 10	--- Polyester shirtings	m ²	10% or Rs.150 per kg., whichever is higher	-
5407 61 20	--- Polyester suitings	m ²	10% or Rs.150 per kg., whichever is higher	-
5407 61 90	--- Other	m ²	10% or Rs.150 per kg., whichever is higher	-
5407 69 00	-- Other	m ²	10% or Rs.60 per kg., whichever is higher	-
	- <i>Other woven fabrics, containing 85% or more by weight of synthetic filaments :</i>			
5407 71	-- <i>Unbleached or bleached :</i>			
5407 71 10	--- Unbleached	m ²	10% or Rs. 10 per sq.m. whichever is higher	-
5407 71 20	--- Bleached	m ²	10% or Rs. 10 per sq.m. whichever is higher	-
5407 72 00	-- Dyed	m ²	10% or Rs. 24 per sq.m. whichever is higher	-
5407 73 00	-- Of yarns of different colours	m ²	10% or Rs. 60 per sq.m. whichever is higher	-
5407 74 00	-- Printed	m ²	10% or Rs. 38 per sq.m. whichever is higher	-
	- <i>Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :</i>			
5407 81	-- <i>Unbleached or bleached :</i>			
	--- <i>Unbleached :</i>			
5407 81 11	---- Nylon georgette	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 12	---- Nylon sarees	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 13	---- Polyester shirtings	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 14	---- Polyester suitings	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 15	---- Terylene and dacron sarees	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 16	---- Polyester dhoti	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 19	---- Other	m ²	10% or Rs.10 per sq.m. whichever is higher	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Bleached :</i>			
5407 81 21	---- Nylon georgette	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 22	---- Nylon sarees	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 23	---- Polyester shirtings	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 24	---- Polyester suitings	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 25	---- Terylene and dacron sarees	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 26	---- Polyester dhoti	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 29	---- Other	m ²	10% or Rs.10 per sq.m. whichever is higher	-
5407 82	-- <i>Dyed :</i>			
5407 82 10	--- Nylon georgette	m ²	10% or Rs.42 per sq.m. whichever is higher	-
5407 82 20	--- Nylon sarees	m ²	10% or Rs.42 per sq.m. whichever is higher	-
5407 82 30	--- Polyester shirtings	m ²	10% or Rs.42 per sq.m. whichever is higher	-
5407 82 40	--- Polyester suitings	m ²	10% or Rs.42 per sq.m. whichever is higher	-
5407 82 50	--- Terylene and dacron sarees	m ²	10% or Rs.42 per sq.m. whichever is higher	-
5407 82 60	--- Lungies	m ²	10% or Rs.42 per sq.m. whichever is higher	-
5407 82 90	--- Other	m ²	10% or Rs.42 per sq.m. whichever is higher	-
5407 83 00	-- Of yarns of different colours	m ²	10% or Rs.67 per sq.m. whichever is higher	-
5407 84	-- <i>Printed :</i>			
5407 84 10	--- Nylon georgette	m ²	10% or Rs.38 per sq.m. whichever is higher	-
5407 84 20	--- Nylon sarees	m ²	10% or Rs.38 per sq.m. whichever is higher	-
5407 84 30	--- Polyester shirtings	m ²	10% or Rs.38 per sq.m. whichever is higher	-
5407 84 40	--- Polyester suitings	m ²	10% or Rs.38 per sq.m. whichever is higher	-
5407 84 50	--- Terylene and dacron sarees	m ²	10% or Rs.38 per sq.m. whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5407 84 60	--- Lungies	m ²	10% or Rs.38 per sq.m. whichever is higher	-
5407 84 70	--- Polyester sarees	m ²	10% or Rs.38 per sq.m. whichever is higher	-
5407 84 90	--- Other	m ²	10% or Rs.38 per sq.m. whichever is higher	-
	- <i>Other woven fabrics :</i>			
5407 91	-- <i>Unbleached or bleached :</i>			
5407 91 10	--- Unbleached	m ²	10% or Rs.15 per sq.m. whichever is higher	-
5407 91 20	--- Bleached	m ²	10% or Rs.15 per sq.m. whichever is higher	-
5407 92 00	-- Dyed	m ²	10% or Rs.67 per sq.m. whichever is higher	-
5407 93 00	-- Of yarns of different colours	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5407 94 00	-- Printed	m ²	10% or Rs.67 per sq.m. whichever is higher	-
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5405			
5408 10 00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	m ²	10%	-
	- <i>Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :</i>			
5408 21	-- <i>Unbleached or bleached :</i>			
5408 21 10	--- Unbleached	m ²	10%	-
5408 21 20	--- Bleached	m ²	10%	-
5408 22	-- <i>Dyed :</i>			
	--- <i>Fabrics of rayon :</i>			
5408 22 11	---- Rayon crepe fabrics	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5408 22 12	---- Rayon jacquards	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5408 22 13	---- Rayon brocades	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5408 22 14	---- Rayon georgette	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5408 22 15	---- Rayon tafetta	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5408 22 16	---- Rayon suitings	m ²	10% or Rs.45 per sq.m. whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5408 22 17	---- Rayon shirtings	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5408 22 18	---- Rayon sarees	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5408 22 19	---- Other	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5408 22 20	--- Fabrics of continuous filament, other than rayon	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5408 22 90	--- Other than rayon	m ²	10% or Rs.45 per sq.m. whichever is higher	-
5408 23 00	-- Of yarns of different colours than rayon	m ²	10% or Rs.47 per sq.m. whichever is higher	-
5408 24	-- <i>Printed :</i>			
	---- <i>Of rayon :</i>			
5408 24 11	---- Rayon crepe fabrics	m ²	10% or Rs.87 per sq.m. whichever is higher	-
5408 24 12	---- Rayon jacquards	m ²	10% or Rs.87 per sq.m. whichever is higher	-
5408 24 13	---- Rayon brocades	m ²	10% or Rs.87 per sq.m. whichever is higher	-
5408 24 14	---- Rayon georgette	m ²	10% or Rs.87 per sq.m. whichever is higher	-
5408 24 15	---- Rayon tafetta	m ²	10% or Rs.87 per sq.m. whichever is higher	-
5408 24 16	---- Rayon suitings	m ²	10% or Rs.87 per sq.m. whichever is higher	-
5408 24 17	---- Rayon shirtings	m ²	10% or Rs.87 per sq.m. whichever is higher	-
5408 24 18	---- Rayon sarees	m ²	10% or Rs.87 per sq.m. whichever is higher	-
5408 24 19	---- Other	m ²	10% or Rs.87 per sq.m. whichever is higher	-
5408 24 90	--- Other	m ²	10% or Rs.87 per sq.m. whichever is higher	-
	- <i>Other woven fabrics :</i>			
5408 31	-- <i>Unbleached or bleached :</i>			
5408 31 10	--- Unbleached	m ²	10% or Rs.25 per sq.m. whichever is higher	-
5408 31 20	--- Bleached	m ²	10% or Rs.25 per sq.m. whichever is higher	-
5408 32	-- <i>Dyed :</i>			
	---- <i>Fabrics of rayon :</i>			
5408 32 11	---- Rayon brocades	m ²	10% or Rs.44 per sq.m. whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5408 32 12	---- Rayon georgette	m ²	10% or Rs.44 per sq.m. - whichever is higher	-
5408 32 13	---- Rayon tafetta	m ²	10% or Rs.44 per sq.m. - whichever is higher	-
5408 32 14	---- Rayon suitings	m ²	10% or Rs.44 per sq.m. - whichever is higher	-
5408 32 15	---- Rayon shirtings	m ²	10% or Rs.44 per sq.m. - whichever is higher	-
5408 32 19	---- Other	m ²	10% or Rs.44 per sq.m. - whichever is higher	-
5408 32 90	--- Other	m ²	10% or Rs.44 per sq.m. - whichever is higher	-
5408 33 00	-- Of yarns of different colours	m ²	10% or Rs.10 per sq.m. - whichever is higher	-
5408 34	-- <i>Printed :</i>			
	--- <i>Fabric of rayon :</i>			
5408 34 11	---- Rayon crepe fabrics	m ²	10% or Rs.11 per sq.m. - whichever is higher	-
5408 34 12	---- Rayon jacquards	m ²	10% or Rs.11 per sq.m. - whichever is higher	-
5408 34 13	---- Rayon brocades	m ²	10% or Rs.11 per sq.m. - whichever is higher	-
5408 34 14	---- Rayon georgette	m ²	10% or Rs.11 per sq.m. - whichever is higher	-
5408 34 15	---- Rayon tafetta	m ²	10% or Rs.11 per sq.m. - whichever is higher	-
5408 34 16	---- Rayon suitings	m ²	10% or Rs.11 per sq.m. - whichever is higher	-
5408 34 17	---- Rayon shirtings	m ²	10% or Rs.11 per sq.m. - whichever is higher	-
5408 34 18	---- Rayon sarees	m ²	10% or Rs.11 per sq.m. - whichever is higher	-
5408 34 19	---- Other	m ²	10% or Rs.11 per sq.m. - whichever is higher	-
5408 34 20	--- Fabrics of continuous filament, other than rayon	m ²	10% or Rs.11 per sq.m. - whichever is higher	-
5408 34 90	--- Other	m ²	10% or Rs.11 per sq.m. - whichever is higher	-

EXEMPTION NOTIFICATIONS

For effective rates of duty on specified varieties of woven fabrics of this chapter see Notification No. 14/05-Cus., dt.1.3.2005 under chapter 52.

CHAPTER 55

Man-made staple fibres

NOTE :

Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

- (a) length of tow exceeding 2 m;
- (b) twist less than 5 turns per metre;
- (c) measuring per filament less than 67 decitex;
- (d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5501	WOOL, NOT CARDED OR COMBED :			
	SYNTHETIC FILAMENT TOW			
5501 10 00	- Of nylon or other polyamides	kg.	10%	-
5501 20 00	- Of polyesters	kg.	10%	
5501 30 00	- Acrylic or modacrylic	kg.	10%	-
5501 40 00	- Of polypropylene	kg.	10%	-
5501 90	- <i>Other</i> :			
5501 90 10	--- Of polypropylene	kg.	10%	-
5501 90 90	--- Other	kg.	10%	-
5502	ARTIFICIAL FILAMENT TOW			
5502 00	- <i>Artificial filament tow</i> :			
5502 00 10	--- Acetate rayon tow	kg.	10%	-
5502 00 20	--- Viscose rayon tow	kg.	10%	-
5502 00 90	--- Other	kg.	10%	-
5503	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING			

(1)	(2)	(3)	(4)	(5)
	- Of nylon or other polyamides			
5503 11 00	-- Of aramids	kg. 10%		-
5503 19 00	-- Other	kg. 10%		-
5503 20 00	- Of polyesters	kg. 10%		-
5503 30 00	- Acrylic or modacrylic	kg. 10%		-
5503 40 00	- Of polypropylene	kg. 10%		-
5503 90	- <i>Other</i> :			
5503 90 10	--- Polyvinyl staple fibre	kg. 10%		-
5503 90 20	--- Polyvinyl chloride staple fibre	kg. 10%		-
5503 90 90	--- Other	kg. 10%		-
5504	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING			
5504 10 00	- Of viscose rayon	kg. 10%		-
5504 90	- <i>Other</i> :			
5504 90 10	--- Acetate rayon staple fibre	kg. 10%		-
5504 90 20	--- Polynosic staple fibre	kg. 10%		-
5504 90 30	--- High wet modulus staple fibre	kg. 10%		-
5504 90 90	--- Other	kg. 10%		-
5505	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES			
5505 10	- <i>Of synthetic fibers</i> :			
5505 10 10	--- Of acrylic	kg. 10%		-
5505 10 90	--- Other	kg. 10%		-
5505 20 00	- Of artificial fibres	kg. 10%		-
5506	SYNTHETIC STAPLE FIBRES, CARDED COMBED OR OTHERWISE PROCESSED FOR SPINNING			
5506 10 00	- Of nylon or other polyamides	kg. 10%		-
5506 20 00	- Of polyesters	kg. 10%		-
5506 30 00	- Acrylic or modacrylic	kg. 10%		-
5506 90	- <i>Other</i> :			
5506 90 10	--- Polypropylene tops	kg. 10%		-
5506 90 90	--- Other	kg. 10%		-
5507	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING			

(1)	(2)	(3)	(4)	(5)
5507 00	- <i>Artificial staple fibres, carded, combed or otherwise processed for spinning :</i>			
5507 00 10	--- Acetate rayon tops	kg. 10%		-
5507 00 20	--- Viscose tops	kg. 10%		-
5507 00 30	--- Polynosic tops	kg. 10%		-
5507 00 40	--- High wet modulus tops	kg. 10%		-
5507 00 90	--- Other	kg. 10%		-
5508	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE			
5508 10 00	- Of synthetic staple fibres	kg. 10%		-
5508 20 00	- Of artificial staple fibres	kg. 10%		-
5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE			
	- <i>Containing 85% or more by weight of staple fibres of nylon or other polyamides :</i>			
5509 11 00	-- Single yarn	kg. 10%		-
5509 12 00	-- Multiple (folded) or cabled yarn	kg. 10%		-
	- <i>Containing 85% or more by weight of polyester staple fibres :</i>			
5509 21 00	-- Single yarn	kg. 10%		-
5509 22 00	-- Multiple (folded) or cabled yarn	kg. 10%		-
	- <i>Containing 85% or more by weight of acrylic or modacrylic staple fibres :</i>			
5509 31 00	-- Single yarn	kg. 10%		-
5509 32 00	-- Multiple (folded) or cabled yarn	kg. 10%		-
	- <i>Other yarn, containing 85% or more by weight of synthetic staple fibres :</i>			
5509 41	-- <i>Single yarn :</i>			
5509 41 10	--- Polypropylene spun yarn	kg. 10%		-
5509 41 20	--- Polyvinyl acetate spun yarn	kg. 10%		-
5509 41 30	--- Polyvinyl chloride spun yarn	kg. 10%		-
5509 41 90	--- Other	kg. 10%		-
5509 42	-- <i>Multiple (folded) or cabled yarn :</i>			

(1)	(2)	(3)	(4)	(5)
5509 42 10	--- Polypropylene spun yarn	kg. 10%		-
5509 42 20	--- Polyvinyl acetate (PVA) spun yarn	kg. 10%		-
5509 42 30	--- Polyvinyl chloride (PVC) spun yarn	kg. 10%		-
5509 42 90	--- Other - <i>Other yarn, of polyester staple fibres :</i>	kg. 10%		-
5509 51 00	-- Mixed mainly or solely with artificial staple fibres	kg. 10%		-
5509 52 00	-- Mixed mainly or solely with wool or fine animal hair	kg. 10%		-
5509 53 00	-- Mixed mainly or solely with cotton	kg. 10%		-
5509 59 00	-- Other - <i>Other yarn, of acrylic or modacrylic staple fibres :</i>	kg. 10%		-
5509 61 00	-- Mixed mainly or solely with wool or fine animal hair	kg. 10%		-
5509 62 00	-- Mixed mainly or solely with cotton	kg. 10%		-
5509 69 00	-- Other - <i>Other yarn :</i>	kg. 10%		-
5509 91 00	-- Mixed mainly or solely with wool or fine animal hair	kg. 10%		-
5509 92 00	-- Mixed mainly or solely with cotton	kg. 10%		-
5509 99 00	-- Other	kg. 10%		-
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE - <i>Containing 85% or more by weight of artificial staple fibres :</i>			
5510 11	-- <i>Single yarn :</i>			
5510 11 10	--- Viscose rayon spun yarn	kg. 10%		-
5510 11 20	--- Acetate rayon spun yarn	kg. 10%		-
5510 11 90	--- Other	kg. 10%		-
5510 12	-- <i>Multiple (folded) or cabled yarn :</i>			
5510 12 10	--- Viscose rayon spun yarn	kg. 10%		-
5510 12 20	--- Acetate rayon spun yarn	kg. 10%		-
5510 12 90	--- Other	kg. 10%		-
5510 20	- <i>Other yarn, mixed mainly or</i>			

(1)	(2)	(3)	(4)	(5)
	<i>solely with wool or fine animal hair :</i>			
5510 20 10	--- Viscose rayon spun yarn	kg. 10%		-
5510 20 20	--- Acetate rayon spun yarn	kg. 10%		-
5510 20 90	--- Other	kg. 10%		-
5510 30	- <i>Other yarn, mixed mainly or solely with cotton :</i>			
5510 30 10	--- Viscose rayon spun yarn	kg. 10%		-
5510 30 20	--- Acetate rayon spun yarn	kg. 10%		-
5510 30 90	--- Other	kg. 10%		-
5510 90	- <i>Other yarn :</i>			
5510 90 10	--- Viscose rayon spun yarn	kg. 10%		-
5510 90 20	--- Acetate rayon spun yarn	kg. 10%		-
5510 90 90	--- Other	kg. 10%		-
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE			
5511 10 00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg. 10% or Rs.31 per kg., whichever is higher		-
5511 20 00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg. 10% or Rs.31 per kg., whichever is higher		-
5511 30	- <i>Of artificial staple fibres :</i>			
5511 30 10	--- Containing more than 85% by weight of staple fibre	kg. 10% or Rs.30 per kg., whichever is higher		-
5511 30 90	--- Other	kg. 10% or Rs. 30 per kg., whichever is higher		-
5512	Woven fabrics of synthetic staple fibres, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES			
	- <i>Containing 85% or more by weight of polyester staple fibres :</i>			
5512 11	-- <i>Unbleached or bleached :</i>			
5512 11 10	--- Unbleached	m ² 10%		-
5512 11 20	--- Bleached	m ² 10%		-
5512 19	-- <i>Other :</i>			
5512 19 10	--- Dyed	m ² 10% or Rs.42 per sq. metre, whichever is higher		-
5512 19 20	--- Printed	m ² 10% or Rs.42 per sq.		-

(1)	(2)	(3)	(4)	(5)
5512 19 90	--- Other	m ²	metre, whichever is higher 10% or Rs.42 per sq. metre, whichever is higher	-
	- <i>Containing 85% or more by weight of acrylic or modacrylic staple fibres :</i>			
5512 21	-- <i>Unbleached or bleached :</i>			
5512 21 10	--- Unbleached	m ²	10%	-
5512 21 20	--- Bleached	m ²	10%	-
5512 29	-- <i>Other :</i>			
5512 29 10	--- Dyed	m ²	10% or Rs.47 per sq. metre, whichever is higher	-
5512 29 20	--- Printed	m ²	10% or Rs.47 per sq. metre, whichever is higher	-
5512 29 90	--- Other	m ²	10% or Rs.47 per sq. metre, whichever is higher	-
	- <i>Other :</i>			
5512 91	-- <i>Unbleached or bleached :</i>			
5512 91 10	--- Unbleached	m ²	10%	-
5512 91 20	--- Bleached	m ²	10%	-
5512 99	-- <i>Other :</i>			
5512 99 10	--- Dyed	m ²	10% or Rs. 65 per kg., whichever is higher	-
5512 99 20	--- Printed	m ²	10% or Rs. 65 per kg., whichever is higher	-
5512 99 90	--- Other	m ²	10% or Rs. 65 per kg., whichever is higher	-
5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m²			
	- <i>Unbleached or bleached :</i>			
5513 11	-- <i>Of polyester staple fibres, plain weave :</i>			
5513 11 10	--- Unbleached	m ²	10%	-
5513 11 20	--- Bleached	m ²	10%	-
5513 12	-- <i>3-thread or 4-thread twill, including cross twill, of polyester staple fibres :</i>			
5513 12 10	--- Unbleached	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5513 12 20	--- Bleached	m ² 10%		-
5513 13	-- <i>Other woven fabrics of polyester staple fibres :</i>			
5513 13 10	--- Unbleached	m ² 10%		-
5513 13 20	--- Bleached	m ² 10%		-
5513 19	-- <i>Other woven fabrics :</i>			
5513 19 10	--- Unbleached	m ² 10%		-
5513 19 20	--- Bleached	m ² 10%		-
	- <i>Dyed :</i>			
5513 21 00	-- Of polyester staple fibres, plain weave	m ² 10% or Rs.150 per kg., whichever is higher		-
5513 23 00	-- Other woven fabrics of polyester staple fibres	m ² 10% or Rs. 125 per kg. or Rs. 25 per sq mtr., whichever is highest		-
5513 29 00	-- Other woven fabrics	m ² 10% or Rs.185 per kg., whichever is higher		-
	- <i>Of yarns of different colours :</i>			
5513 31 00	-- Of polyester staple fibres, plain weave	m ² 10% or Rs. 21 per sq. metre whichever is higher		-
5513 39 00	-- Other woven fabrics	m ² 10% or Rs. 125 per kg. or Rs. 30 per sq mtr., whichever is highest		-
	- <i>Printed :</i>			
5513 41 00	-- Of polyester staple fibres, plain weave	m ² 10% or Rs.25 per sq. metre, whichever is higher		-
5513 49 00	-- Other woven fabrics	m ² 10% or Rs. 185 per kg., whichever is higher		-
5514	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M²			
	- <i>Unbleached or bleached :</i>			
5514 11	-- <i>Of polyester staple fibres, plain weave :</i>			
5514 11 10	--- Unbleached	m ² 10%		-
5514 11 20	--- Bleached	m ² 10%		-

(1)	(2)	(3)	(4)	(5)
5514 12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres :			
5514 12 10	--- Unbleached	m ²	10%	-
5514 12 20	--- Bleached	m ²	10%	-
5514 19	-- Other :			
5514 19 10	--- Unbleached	m ²	10%	-
5514 19 20	--- Bleached	m ²	10%	-
	- Dyed :			
5514 21 00	-- Of polyester staple fibres, plain weave	m ²	10% or Rs. 100 per kg. or Rs. 30 per sq metre, whichever is highest	-
5514 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ²	10% or Rs. 140 per kg., whichever is higher	-
5514 23 00	-- Other woven fabrics of polyester staple fibres	m ²	10% or Rs.160 per kg. whichever is higher	-
5514 29 00	-- Other woven fabrics	m ²	10% or Rs.170 per kg. whichever is higher	-
5514 30	- Of yarns of different colours :			
5514 30 11	---- Of polyester staple fibres, plain weave	m ²	10% or Rs. 64 per sq metre, whichever is higher	.
5514 30 12	---- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ²	10% or Rs. 43 per sq. metre, whichever is higher	-
5514 30 13	---- Other woven fabrics of polyester staple fibres	m ²	10% or Rs. 180 per kg., whichever is higher	-
5514 30 19	---- Other woven fabrics	m ²	10% or Rs.31 per sq. metre, whichever is higher	-
	- Printed :			
5514 41 00	-- Of polyester staple fibres, plain weave	m ²	10% or Rs.26 per sq. metre,whichever is higher	-
5514 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ²	10% or Rs. 140 per kg., whichever is higher	-
5514 43 00	-- Other woven fabrics of polyester staple fibres	m ²	10% or Rs. 31per sq. metre, whichever is higher	-
5514 49 00	-- Other woven fabrics	m ²	10% or Rs.160 per kg., whichever is higher	-
5515	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES			
	- Of polyester staple fibres :			
5515 11	-- Mixed mainly or solely with			

(1)	(2)	(3)	(4)	(5)
	<i>viscos rayon staple fibres :</i>			
5515 11 10	--- Unbleached	m ²	10% or Rs.40 per sq. metre, whichever is higher	-
5515 11 20	--- Bleached	m ²	10% or Rs.40 per sq. metre, whichever is higher	-
5515 11 30	--- Dyed	m ²	10% or Rs.40 per sq. metre, whichever is higher	-
5515 11 40	--- Printed	m ²	10% or Rs.40 per sq. metre, whichever is higher	-
5515 11 90	--- Other	m ²	10% or Rs.40 per sq. metre, whichever is higher	-
5515 12	<i>-- Mixed mainly or solely with man-made filaments :</i>			
5515 12 10	--- Unbleached	m ²	10% or Rs. 95 per kg., whichever is higher	-
5515 12 20	--- Bleached	m ²	10% or Rs. 95 per kg., whichever is higher	-
5515 12 30	--- Dyed	m ²	10% or Rs. 95 per kg., whichever is higher	-
5515 12 40	--- Printed	m ²	10% or Rs. 95 per kg., whichever is higher	-
5515 12 90	--- Other	m ²	10% or Rs. 95 per kg., whichever is higher	-
5515 13	<i>-- Mixed mainly or solely with wool or fine animal hair :</i>			
5515 13 10	--- Unbleached	m ²	10% or Rs.75 per sq. metre., whichever is higher	-
5515 13 20	--- Bleached	m ²	10% or Rs.75 per sq. metre., whichever is higher	-
5515 13 30	--- Dyed	m ²	10% or Rs.75 per sq. metre., whichever is higher	-
5515 13 40	--- Printed	m ²	10% or Rs.75 per sq. metre., whichever is higher	-
5515 13 90	--- Other	m ²	10% or Rs.75 per sq. metre., whichever is higher	-
5515 19	<i>-- Other:</i>			
5515 19 10	--- Unbleached	m ²	10% or Rs.45 per sq. metre., whichever is higher	-
5515 19 20	--- Bleached	m ²	10% or Rs.45 per sq. metre., whichever is higher	-
5515 19 30	--- Dyed	m ²	10% or Rs.45 per sq. metre., whichever is higher	-
5515 19 40	--- Printed	m ²	10% or Rs.45 per sq. metre., whichever is higher	-
5515 19 90	--- Other	m ²	10% or Rs.45 per sq. metre., whichever is higher	-

(1)	(2)	(3)	(4)	(5)
			metre., whichever is higher	
	- <i>Of acrylic or modacrylic staple fibres :</i>			
5515 21	-- <i>Mixed mainly or solely with man-made filaments :</i>			
5515 21 10	--- Unbleached	m ²	10% or Rs.79 per sq. metre., whichever is higher	-
5515 21 20	--- Bleached	m ²	10% or Rs.79 per sq. metre., whichever is higher	-
5515 21 30	--- Dyed	m ²	10% or Rs.79 per sq. metre., whichever is higher	-
5515 21 40	--- Printed	m ²	10% or Rs.79 per sq. metre., whichever is higher	-
5515 21 90	--- Other	m ²	10% or Rs.79 per sq. metre., whichever is higher	-
5515 22	-- <i>Mixed mainly or solely with wool or fine animal hair :</i>			
5515 22 10	--- Unbleached	m ²	10% or Rs.140 per kg., whichever is higher	-
5515 22 20	--- Bleached	m ²	10% or Rs.140 per kg., whichever is higher	-
5515 22 30	--- Dyed	m ²	10% or Rs.140 per kg., whichever is higher	-
5515 22 40	--- Printed	m ²	10% or Rs.140 per kg., whichever is higher	-
5515 22 90	--- Other	m ²	10% or Rs.140 per kg., whichever is higher	-
5515 29	-- <i>Other :</i>			
5515 29 10	--- Unbleached	m ²	10% or Rs.30 per sq. metre, whichever is higher	-
5515 29 20	--- Bleached	m ²	10% or Rs.30 per sq. metre, whichever is higher	-
5515 29 30	--- Dyed	m ²	10% or Rs.30 per sq. metre, whichever is higher	-
5515 29 40	--- Printed	m ²	10% or Rs.30 per sq. metre, whichever is higher	-
5515 29 90	--- Other	m ²	10% or Rs.30 per sq. metre, whichever is higher	-
	- <i>Other woven fabrics :</i>			
5515 91	-- <i>Mixed mainly or solely with man-made filaments :</i>			
5515 91 10	--- Unbleached	m ²	10% or Rs.57 per sq. metre, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5515 91 20	--- Bleached	m ²	10% or Rs.57 per sq. metre, whichever is higher	-
5515 91 30	--- Dyed	m ²	10% or Rs.57 per sq. metre, whichever is higher	-
5515 91 40	--- Printed	m ²	10% or Rs.57 per sq. metre, whichever is higher	-
5515 91 90	--- Other	m ²	10% or Rs.57 per sq. metre, whichever is higher	-
5515 99	-- <i>Other :</i>			
5515 99 10	--- Unbleached	m ²	10% or Rs.35 per sq. .metre, whichever is higher	-
5515 99 20	--- Bleached	m ²	10% or Rs.35 per sq. .metre, whichever is higher	-
5515 99 30	--- Dyed	m ²	10% or Rs.35 per sq. .metre, whichever is higher	-
5515 99 40	--- Printed	m ²	10% or Rs.35 per sq. .metre, whichever is higher	-
5515 99 90	--- Other	m ²	10% or Rs.35 per sq. .metre, whichever is higher	-
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES			
	- <i>Containing 85% or more by weight of artificial staple fibres :</i>			
5516 11	-- <i>Unbleached or bleached :</i>			
5516 11 10	--- Unbleached	m ²	10%	-
5516 11 20	--- Bleached	m ²	10%	-
5516 12 00	-- Dyed	m ²	10% or Rs.35 per sq. metre, whichever is higher	-
5516 13 00	-- Of yarns of different colours	m ²	10% or Rs.40 per sq. metre, whichever is higher	-
5516 14	-- <i>Printed :</i>			
5516 14 10	--- Spun rayon printed shantung	m ²	10% or Rs.12 per sq. metre, whichever is higher	-
5516 14 20	--- Spun rayon printed linen	m ²	10% or Rs.12 per sq. metre, whichever is higher	-
5516 14 90	--- Other	m ²	10% or Rs.12 per sq. metre, whichever is higher	-
	- <i>Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :</i>			
5516 21	-- <i>Unbleached or bleached :</i>			
5516 21 10	--- Unbleached	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5516 21 20	--- Bleached	m ²	10%	-
5516 22 00	-- Dyed	m ²	10% or Rs.150 per kg., whichever is higher	-
5516 23 00	-- Of yarns of different colours	m ²	10% or Rs.150 per kg., whichever is higher	-
5516 24 00	-- Printed	m ²	10% or Rs.12 per sq. metre, whichever is higher	-
	<i>- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :</i>			
5516 31	-- <i>Unbleached or bleached :</i>			
5516 31 10	--- Unbleached	m ²	10%	-
5516 31 20	--- Bleached	m ²	10%	-
5516 32 00	-- Dyed	m ²	10%	-
5516 33 00	-- Of yarns of different colours	m ²	10%	-
5516 34 00	-- Printed	m ²	10%	-
	<i>- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:</i>			
5516 41	-- <i>Unbleached or bleached :</i>			
5516 41 10	--- Unbleached	m ²	10%	-
5516 41 20	--- Bleached	m ²	10%	-
5516 42 00	-- Dyed	m ²	10%	-
5516 43 00	-- Of yarns of different colours	m ²	10% or Rs.12 per sq. metre, whichever is higher	-
5516 44 00	-- Printed	m ²	10% or Rs.12 per sq. metre, whichever is higher	-
	<i>- Other :</i>			
5516 91	-- <i>Unbleached or bleached :</i>			
5516 91 10	--- Unbleached	m ²	10%	-
5516 91 20	--- Bleached	m ²	10%	-
5516 92 00	-- Dyed	m ²	10%	-
5516 93 00	-- Of yarns of different colours	m ²	10% or Rs.21 per sq. metre, whichever is higher	-
5516 94 00	-- Printed	m ²	10% or Rs.40 per sq. metre, whichever is higher	-

EXEMPTION NOTIFICATIONS

For effective rates of duty on specified Varieties of woven fabrics of this Chapter see Notfn. 14/05-Cus., dt.1.3.2005 under chapter 52.

CHAPTER 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

NOTES :

1. This Chapter does not cover:

(a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (e.g., perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;

(b) textile products of heading 5811;

(c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);

(d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814);

(e) metal foil on a backing of felt or nonwovens (generally Section XIV or XV).;

(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 9619.

2. The term “felt” includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 5602 and 5603 do not, however, cover:

(a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent. or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS			
	- <i>Wadding; other articles of wadding:</i>			
5601 21	-- <i>Of cotton :</i>			
5601 21 10	--- Absorbent cotton wool	kg.	10%	-
5601 21 90	--- Other	kg.	10%	-
5601 22 00	-- Of man-made fibres	kg.	10%	-
5601 29 00	-- Other	kg.	10%	-
5601 30 00	- Textile flock and dust and mill neps	kg.	10%	-
5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED			
5602 10 00	- Needleloom felt and stitch-bonded fibre fabrics	kg.	10%	-
	- <i>Other felt, not impregnated, coated, covered or laminated :</i>			
5602 21 00	-- Of wool or fine animal hair	kg.	10%	-
5602 29	-- <i>Of other textile materials :</i>			
5602 29 10	--- For machines other than cotton machinery	kg.	10%	-
5602 29 20	--- Of jute (including blended or union jute), other than for machinery	kg.	10%	-
5602 29 90	--- Other	kg.	10%	-
5602 90	- Other			
5602 90 10	--- Of Rubberised coir, needled felt.	kg.	10%	-
5602 90 90	--- Other	kg.	10%	-
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED			
	- <i>Of man-made filaments :</i>			
5603 11 00	-- Weighing not more than 25 g/m ²	kg.	10%	-
5603 12 00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
5603 13 00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	kg.	10%	-
5603 14 00	-- Weighing more than 150 g/m ² - <i>Other</i> :	kg.	10%	-
5603 91 00	-- Weighing not more than 25 g/m ²	kg.	10%	-
5603 92 00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	kg.	10%	-
5603 93 00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	kg.	10%	-
5603 94 00	-- Weighing more than 150 g/m ²	kg.	10%	-
5604	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 5404 OR 5405, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS			
5604 10 00	- Rubber thread and cord, textile covered	kg.	10%	-
5604 90 00	- Other	kg.	12.5%	-
5605	METALLISED YARN, WHETHER OR NOT GIMPED BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 5404 OR 5405, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL			
5605 00	- <i>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal :</i>			
5605 00 10	--- Real zari thread (gold) and silver thread combined with textile thread	kg.	10%	-
5605 00 20	--- Imitation zari thread	kg.	10%	-
5605 00 90	--- Other	kg.	10%	-
5606	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 5404 OR 5405, GIMPED (OTHER THAN THOSE OF HEADING 5605 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN			
5606 00	- <i>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn :</i>			

(1)	(2)	(3)	(4)	(5)
5606 00 10	--- Trimmings, of cotton	kg.	10%	-
5606 00 20	--- Trimmings, of man-made fibres	kg.	10%	-
5606 00 30	--- Trimmings, of zari	kg.	10%	-
5606 00 90	--- Other	kg.	10%	-
5607	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS			
	- <i>Of sisal or other textile fibres of the genus Agave :</i>			
5607 21 00	-- Binder or baler twine	kg.	10%	-
5607 29 00	-- Other	kg.	10%	-
	- <i>Of polyethylene or polypropylene:</i>			
5607 41 00	-- Binder or baler twine	kg.	10%	-
5607 49 00	-- Other	kg.	10%	-
5607 50	- <i>Of other synthetic fibres :</i>			
5607 50 10	--- Nylon fish net twine	kg.	10%	-
5607 50 20	--- Nylon tyre cord	kg.	10%	-
5607 50 30	--- Viscose tyre cord	kg.	10%	-
5607 50 40	--- Nylon rope	kg.	10%	-
5607 50 90	--- Other	kg.	10%	-
5607 90	- <i>Other :</i>			
5607 90 10	--- Coir, cordage and ropes, other than of cotton	kg.	10%	-
5607 90 20	--- Cordage, cable, ropes and twine, of cotton	kg.	10%	-
5607 90 90	--- Other	kg.	10%	-
5608	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS			
	- <i>Of man-made textile materials :</i>			
5608 11	-- <i>Made up fishing nets :</i>			
5608 11 10	--- Made up fishing nets of nylon	kg.	10%	-
5608 11 90	--- Other	kg.	10%	-
5608 19 00	-- Other	kg.	10%	-
5608 90	- <i>Other :</i>			
5608 90 10	--- Of cotton	kg.	10%	-
5608 90 20	--- Of jute	kg.	10%	-
5608 90 90	--- Other	kg.	10%	-
5609	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 5404 OR 5405, TWINE, CORDAGE,			

(1)	(2)	(3)	(4)	(5)
	ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED			
5609 00	- <i>Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included:</i>			
5609 00 10	--- Products of coir	kg.	10%	-
5609 00 20	--- Articles made up of cotton yarn	kg.	10%	-
5609 00 30	--- Articles made up of jute	kg.	10%	-
5609 00 90	--- Other	kg.	10%	-

CHAPTER 57

Carpets and other textile floor coverings

NOTES :

1. For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP			
5701 10 00	- Of wool or fine animal hair	m ²	10%	-
5701 90	- <i>Of other textile materials:</i>			
5701 90 10	--- Of cotton	m ²	10%	-
5701 90 20	--- Of coir including geo textile	m ²	10%	-
5701 90 90	--- Other	m ²	10%	-
5702	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING “KELEM”, “SCHUMACKS”, “KARAMANIE” AND SIMILAR HAND-WOVEN RUGS			
5702 10 00	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	m ²	10%	-
5702 20	- <i>Floor coverings of coconut fibres (coir):</i>			
5702 20 10	--- Coir matting, woven	m ²	10%	-
5702 20 20	--- Coir carpets and other rugs	m ²	10%	-
5702 20 90	--- Other	m ²	10%	-
	- <i>Other, of pile construction, not made up:</i>			
5702 31	-- <i>Of wool or fine animal hair :</i>			
5702 31 10	--- Carpets	m ²	10%	-
5702 31 20	--- Druggets	m ²	10%	-
5702 31 30	--- Mats and matting	m ²	10%	-
5702 31 40	--- Carpeting , floor rugs and the like	m ²	10%	-
5702 31 90	--- Other	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5702 32	-- <i>Of man-made textile material :</i>			
5702 32 10	--- Carpets, carpeting and rugs and the like	m ²	10% or Rs.105 per sq. metre, whichever is higher	-
5702 32 20	--- Mats and matting	m ²	10% or Rs.105 per sq. metre, whichever is higher	-
5702 32 90	--- Other	m ²	10% or Rs.105 per sq. metre, whichever is higher	-
5702 39	-- <i>Of other textile materials:</i>			
5702 39 10	--- Carpets and other floor coverings other than durries of cotton	m ²	10%	-
5702 39 20	--- Carpets and other floor coverings, of silk	m ²	10%	-
	- <i>Other, of pile construction, made up :</i>			
5702 41	-- <i>Of wool or fine animal hair :</i>			
5702 41 10	--- Carpets	m ²	10%	-
5702 41 20	--- Druggets	m ²	10%	-
5702 41 30	--- Mats and matting	m ²	10%	-
5702 41 90	--- Other	m ²	10%	-
5702 42	-- <i>Of man made textile materials:</i>			
5702 42 10	--- Carpets, carpeting and rugs	m ²	10% or Rs. 80 per sq. metre, whichever is higher	-
5702 42 20	--- Mats and mattings	m ²	10% or Rs. 80 per sq. metre, whichever is higher	-
5702 42 30	--- Carpets, rugs and mats of Handloom	m ²	10% or Rs. 80 per sq. metre, whichever is higher	-
5702 42 90	--- Other	m ²	10% or Rs. 80 per sq. metre, whichever is higher	-
5702 49	-- <i>Of other textile materials :</i>			
5702 49 10	--- Carpets and other floor coverings other than durries of cotton	m ²	10%	-
5702 49 20	--- Carpets and other floor coverings, of silk	m ²	10%	-
5702 49 90	--- Other	m ²	10%	-
5702 50	- <i>Other, not of pile construction, not made up:</i>	m ²	10%	-
	-- <i>Of man-made textile materials:</i>			

(1)	(2)	(3)	(4)	(5)
5702 50 21	---- Carpets, Carpeting and rugs	m ²	10% or Rs. 105 per sq. metre, whichever is higher	-
5702 50 22	---- Mats and matting	m ²	10% or Rs. 105 per sq. metre, whichever is higher	-
5702 50 29	---- Other	m ²	10% or Rs. 105 per sq. metre, whichever is higher	-
5702 50 31	- <i>Of other textiles materials:</i> ---- Carpets and other floor coverings,	m ²	10%	-
5702 50 32	of cotton other than durries ---- Carpets and other floor coverings, of silk	m ²	10%	-
5702 50 33	---- Place mat and other similar goods	m ²	10%	-
5702 50 39	---- Other	m ²	10%	-
5702 91	- <i>Other, not of pile construction, made up:</i> -- <i>Of wool or fine animal hair :</i>			
5702 91 10	--- Carpets	m ²	10%	-
5702 91 20	--- Druggets	m ²	10%	-
5702 91 30	--- Mats and matting	m ²	10%	-
5702 91 90	--- Other	m ²	10%	-
5702 92	-- <i>Of man-made textile materials :</i>			
5702 92 10	--- Carpets, carpeting and rugs	m ²	10% or Rs.110 per sq. metre, whichever is higher	-
5702 92 20	--- Mats and mattings	m ²	10% or Rs.110 per sq. metre, whichever is higher	-
5702 92 90	--- Other	m ²	10% or Rs.110 per sq. metre, whichever is higher	-
5702 99	-- <i>Of other textile materials :</i>			
5702 99 10	--- Carpets and other floor coverings, of cotton other than durries	m ²	10%	-
5702 99 20	--- Carpets and other floor coverings, of silk	m ²	10%	-
5702 99 90	--- Other	m ²	10%	-
5703	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP			
5703 10	- <i>Of wool or fine animal hair :</i>			

(1)	(2)	(3)	(4)	(5)
5703 10 10	--- Carpets	m ²	10%	-
5703 10 20	--- Mats and matting	m ²	10%	-
5703 10 90	--- Other	m ²	10%	-
5703 20	- <i>Of nylon or other polyamides :</i>			
5703 20 10	--- Carpets, carpeting and rugs	m ²	10% or Rs.70 per sq. metre, whichever is higher	-
5703 20 20	--- 100% polyamide tufted velour, or cut pile loop pile carpet mats with jute, rubber latex or PU foam backing	m ²	10% or Rs.70 per sq. metre, whichever is higher	-
5703 20 90	--- Other	m ²	10% or Rs.70 per sq. metre, whichever is higher	-
5703 30	- <i>Of other man-made textile materials:</i>			
5703 30 10	--- Carpets, carpeting and rugs	m ²	10% or Rs.55 per sq. metre, whichever is higher	-
5703 30 20	--- 100% polypropylene carpet mats with jute, rubber, latex or PU foam backing	m ²	10% or Rs.55 per sq. metre, whichever is higher	-
5703 30 90	--- Other	m ²	10% or Rs.55 per sq. metre, whichever is higher	-
5703 90	- <i>Of other textile materials:</i>			
5703 90 10	--- Carpets and other floor coverings, of cotton, other than durries	m ²	10%	-
5703 90 20	--- Carpets and floor coverings of Coir	m ²	10%	-
5703 90 90	--- Other	m ²	10%	-
5704	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP			
5704 10 00	- Tiles, having a maximum surface area of 0.3 m ²	m ²	10%	-
5704 90	- <i>Other :</i>			
5704 90 10	--- Cotton	m ²	10% or Rs.35 per sq. metre, whichever is higher	-
5704 90 20	--- woollen, other than artware	m ²	10% or Rs.35 per sq. metre, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5704 90 90	--- Other	m ²	10% or Rs.35 per sq. metre, whichever is higher	-
5705	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP			
5705 00	- Other carpets and other textile floor coverings, <i>whether or not made up</i> :			
	--- <i>Carpets</i> :			
5705 00 11	---- Of silk	m ²	10%	-
5705 00 19	---- Other	m ²	10%	-
	--- <i>Durries</i> :			
5705 00 21	---- Durries cotton	m ²	10%	-
5705 00 22	---- Durries of man-made fibres	m ²	10%	-
5705 00 23	---- Durries of wool	m ²	10%	-
5705 00 24	---- Cotton Durries of handloom (including Chindi Durries, Cotton Chenille Durries, Rag Rug Durrie, Printed Durries, Druggets)	m ²	10%	-
5705 00 29	---- Other	m ²	10%	-
	--- <i>Of jute</i> :			
5705 00 31	---- Of blended jute	m ²	10%	-
5705 00 32	---- Of coir jute	m ²	10%	-
5705 00 39	---- Other	m ²	10%	-
	--- <i>Carpets, carpeting, rugs, mats and mattings</i> :			
5705 00 41	---- knitted	m ²	10%	-
5705 00 42	---- Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of Handloom	m ²	10%	-
5705 00 49	---- Other	m ²	10%	-
5705 00 90	--- Other	m ²	10%	-

CHAPTER 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

NOTES :

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 5803, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.

5. For the purposes of heading 5806, the expression “narrow woven fabrics” means:

(a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;

(b) tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 5808.

6. In heading 5810, the expression “embroidery” means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).

7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5801	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 5802 OR 5806			
5801 10 00	- Of wool or fine animal hair	m ²	10% or Rs.210 per sq.metre, whichever is higher	-
	- <i>Of cotton :</i>			
5801 21 00	-- Uncut weft pile fabrics	m ²	10% or Rs.80 per sq.metre, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5801 22	-- <i>Cut corduroy :</i>			
5801 22 10	--- Solely of cotton	m ²	10% or Rs.75 per sq.metre, whichever is higher	-
5801 22 90	--- Other	m ²	10% or Rs.75 per sq.metre, whichever is higher	-
5801 23 00	-- Other weft pile fabrics	m ²	10% or Rs.80 per sq.metre, whichever is higher	-
5801 26 00	-- Chenille fabrics			
5801 27	-- <i>Warp pile fabrics :</i>			
5801 27 10	--- <i>Warp pile fabrics, 'epingle', (uncut)</i>	m ²	10% or Rs. 135 per sq. metre whichever is higher	-
5801 27 20	--- <i>Warp pile fabrics, cut</i>	m ²	10% or Rs.120 per sq.metre, whichever is higher	-
5801 27 90	--- Other	m ²	10% or Rs.135 per sq.metre, whichever is higher	-
	- <i>Of man-made fibres :</i>			
5801 31 00	-- Uncut weft pile fabrics	m ²	10% or Rs.75 per sq.metre, whichever is higher	-
5801 32 00	-- Cut corduroy	m ²	10% or Rs.180 per sq.metre, whichever is higher	-
5801 33 00	-- Other weft pile fabrics	m ²	10% or Rs.150 per sq.metre, whichever is higher	-
5801 36	-- <i>Chenille fabrics :</i>			
5801 36 10	--- Carduroys	m ²	10% or Rs.130 per sq.metre, whichever is higher	-
5801 36 90	--- Other	m ²	10% or Rs.130 per sq.metre, whichever is higher	-
5801 37	-- <i>Warp pile fabrics :</i>			
	--- <i>Warp pile fabrics, 'epingle' (uncut) :</i>			
5801 37 11	---- <i>Velvet</i>	m ²	10% or Rs. 140 per sq. metre whichever is higher	-
5801 37 19	---- <i>Other</i>	m ²	10% or Rs. 140 per sq. metre whichever is higher	-
5801 37 20	--- <i>Warp pile fabrics, cut</i>	m ²	10% or Rs. 68 per sq. metre whichever is higher	-
5801 37 90	--- Other	m ²	10% or Rs. 140 per sq. metre whichever is higher	-
5801 90	-- <i>Of other textile materials :</i>			
5801 90 10	--- Pile fabrics and chenille fabrics of silk containing more than 50% by weight of silk, but not containing wool or hair	m ²	10% or Rs. 35 per sq. metre whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5801 90 90	--- Pile fabrics and chenille fabrics not elsewhere specified or included	m ²	10% or Rs. 35 per sq. metre, whichever is higher	-
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 5703			
	- <i>Terry towelling and similar woven terry fabrics, of cotton :</i>			
5802 11 00	-- Unbleached	m ²	10%	-
5802 19	-- <i>Other :</i>			
5802 19 10	--- Bleached	m ²	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 19 20	--- Piece dyed	m ²	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 19 30	--- Yarn dyed	m ²	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 19 40	--- Printed	m ²	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 19 50	--- Of Handloom	m ²	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 19 90	--- Other	m ²	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	m ²	10%	-
5802 30 00	- Tufted textile fabrics	m ²	10% or Rs. 150 per kg., whichever is higher	-
5803 00	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 5806			
	--- <i>Of cotton :</i>			
5803 00 11	---- Unbleached	m ²	10%	-
5803 00 12	---- Bleached	m ²	10%	-
5803 00 13	---- Piece dyed	m ²	10%	-
5803 00 14	---- Yarn dyed	m ²	10%	-
5803 00 15	---- Printed	m ²	10%	-
5803 00 19	---- Other	m ²	10%	-
	--- <i>Of other textile materials :</i>			
5803 00 91	---- Of silk or silk waste	m ²	10%	-
5803 00 92	---- Of synthetic fiber	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5803 00 93	---- Of artificial fibre	m ²	10%	-
5803 00 99	---- Other	m ²	10%	-
5804	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 6002 TO 6006			
5804 10	- <i>Tulles and other net fabrics :</i>			
5804 10 10	--- Of cotton	kg.	10% or Rs. 200 per kg., whichever is higher	-
5804 10 90	--- Other	kg.	10% or Rs. 200 per kg., whichever is higher	-
	- <i>Mechanically made lace :</i>			
5804 21 00	-- Of man-made fibres	kg.	10% or Rs. 200 per kg., whichever is higher	-
5804 29	-- <i>Of other textile materials :</i>			
5804 29 10	--- Of cotton	kg.	10% or Rs. 200 per kg., whichever is higher	-
5804 29 90	--- Other	kg.	10% or Rs. 200 per kg., whichever is higher	-
5804 30 00	- Hand-made lace	kg.	10% or Rs. 200 per kg., whichever is higher	-
5805	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP			
5805 00	- <i>Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up :</i>			
5805 00 10	--- Tapestries hand made or needle worked by hand, of cotton	kg.	10%	-
5805 00 20	--- Tapestries of jute	kg.	10%	-
5805 00 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
5806	NARROW WOVEN FABRICS OTHER THAN GOODS OF HEADING 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)			
5806 10 00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg.	10%	-
5806 20 00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg.	10%	-
	- <i>Other woven fabrics :</i>			
5806 31	-- <i>Of cotton :</i>			
5806 31 10	--- Typewriter ribbon cloth	kg.	10%	-
5806 31 20	--- Newar cotton	kg.	10%	-
5806 31 90	--- Other	kg.	10%	-
5806 32 00	-- Of man-made fibres	kg.	10%	-
5806 39	-- <i>Of other textile materials :</i>			
5806 39 10	--- Goat hair puttis tape	kg.	10%	-
5806 39 20	--- Jute webbing	kg.	10%	-
5806 39 30	--- Other narrow fabrics of jute	kg.	10%	-
5806 39 90	--- Other	kg.	10%	-
5806 40 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg.	10%	-
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED			
5807 10	- <i>Woven :</i>			
5807 10 10	--- Of cotton	kg.	10%	-
5807 10 20	--- Of man-made fibre	kg.	10%	-
5807 10 90	--- Other	kg.	10%	-
5807 90	- <i>Other :</i>			
5807 90 10	--- Felt or non-woven	kg.	10%	-
5807 90 90	--- Other	kg.	10%	-
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED			

(1)	(2)	(3)	(4)	(5)
	OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES			
5808 10	- <i>Braids, in the piece :</i>			
5808 10 10	--- Of cotton	kg. 10%		-
5808 10 90	--- Other	kg. 10%		-
5808 90	- <i>Other :</i>			
5808 90 10	--- Tapes, ornamental or cotton	kg. 10%		-
5808 90 20	--- Hair band of narrow fabrics	kg. 10%		-
5808 90 30	--- Other braids	kg. 10%		-
5808 90 40	--- Ribbons of rayon with ornamental trimmings	kg. 10%		-
5808 90 50	--- Saree falls, borders (other than zari), frings of cotton	kg. 10%		-
5808 90 60	--- Saree falls, borders (other than zari), frings of man-made fibre	kg. 10%		-
5808 90 90	--- Other	kg. 10%		-
5809	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 5605, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED			
5809 00	- <i>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included :</i>			
5809 00 10	--- Zari border	kg. 10%		-
5809 00 90	--- Other	kg. 10%		-
5810	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS			
5810 10 00	- Embroidery without visible ground	kg. 10% or Rs. 200 per kg., whichever is higher		-
	- <i>Other embroidery :</i>			
5810 91 00	-- Of cotton	kg. 10%		-
5810 92	-- <i>Of man-made fibres :</i>			
5810 92 10	--- Embroidered badges, motifs and the like	kg. 10%		-
5810 92 90	--- Other	kg. 10%		-

(1)	(2)	(3)	(4)	(5)
5810 99 00	-- Of other textile materials	kg.	10%	-
5811	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 5810			
5811 00	- <i>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810 :</i>			
5811 00 10	--- Kantha (multilayer stitched textile fabrics in piece used for bedding, mattress pads or clothing)	m ²	10%	-
5811 00 20	--- Quilted wadding	m ²	10%	-
5811 00 90	--- Other	m ²	10%	-

EXEMPTION NOTIFICATIONS

For effective rates of duty on specified fabrics of this chapter - see Notifn. No.14/05-Cus., dt. 1.3.2005 under chapter 52.

CHAPTER 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use**NOTES :**

1. Except where the context otherwise requires, for the purposes of this Chapter, the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.

2. Heading 5903 applies to:

(a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

(3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) textile products of heading 5811;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.

3. For the purposes of heading 5905, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally heading 5907).

4. For the purposes of heading 5906, the expression “rubberised textile fabrics” means:

(a) textile fabrics impregnated, coated, covered or laminated with rubber:

(i) weighing not more than 1,500 g/m²; or

(ii) weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and

(c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.

5. Heading 5907 does not apply to:

(a) fabrics in which impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);

(c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) wood veneered on a backing of textile fabrics (heading 4408);

(f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);

(g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or

(h) metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 5910 does not apply to:

(a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 4010).

7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:

(a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:

(i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) bolting cloth;

(iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS			
5901 10	- <i>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like :</i>			
5901 10 10	--- Of cotton	m ²	10%	-
5901 10 20	--- Prepared painting canvas	m ²	10%	-
5901 10 90	--- Other	m ²	10%	-
5901 90	- <i>Other :</i>			
5901 90 10	--- Tracing cloth of cotton	m ²	10%	-
5901 90 20	--- Varnished cambric fabrics (Empire fabrics) tapes	m ²	10%	-
5901 90 90	--- Other	m ²	10%	-
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON			
5902 10	- <i>Of nylon or other polyamides :</i>			
5902 10 10	--- Impregnated with rubber	m ²	10%	-
5902 10 90	--- Other	m ²	10%	-
5902 20	- <i>Of polyesters :</i>			
5902 20 10	--- Impregnated with rubber	m ²	10%	-
5902 20 90	--- Other	m ²	10%	-
5902 90	- <i>Other :</i>			
5902 90 10	--- Impregnated with rubber	m ²	10%	-
5902 90 90	--- Other	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
5903	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 5902			
5903 10	- <i>With polyvinyl chloride :</i>			
5903 10 10	--- Imitation leather fabrics of cotton	m ²	10%	-
5903 10 90	--- Other	m ²	10%	-
5903 20	- <i>With polyurethane :</i>			
5903 20 10	--- Imitation leather fabrics, of cotton	m ²	10%	-
5903 20 90	--- Other	m ²	10%	-
5903 90	- <i>Other:</i>			
5903 90 10	--- Of cotton	m ²	10%	-
5903 90 20	--- Polyethylene laminated jute fabrics	m ²	10%	-
5903 90 90	--- Other	m ²	10%	-
5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE			
5904 10 00	- Linoleum	m ²	10%	-
5904 90	- <i>Other :</i>			
5904 90 10	--- Floor coverings with jute base	m ²	10%	-
5904 90 90	--- Other	m ²	10%	-
5905	TEXTILE WALL COVERINGS			
5905 00	- <i>Textile wall coverings :</i>			
5905 00 10	--- Fixed on the backing of any material	kg.	10%	-
5905 00 90	--- Other	kg.	10%	-
5906	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 5902			
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	kg.	10%	-
	- <i>Other :</i>			
5906 91	-- <i>Knitted or crocheted :</i>			
5906 91 10	--- Of cotton	kg.	10%	-
5906 91 90	--- Of other textile materials	kg.	10%	-
5906 99	-- <i>Other :</i>			
5906 99 10	--- Insulating tape, electrical of cotton	kg.	10%	-
5906 99 20	--- Rubberised cotton fabrics, other than knitted or crocheted	kg.	10%	-
5906 99 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
5907	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE			
5907 00	- <i>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like :</i>			
	--- <i>Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks :</i>			
5907 00 11	---- On the base fabrics of cotton	m ²	10%	-
5907 00 12	---- On the base fabrics of man-made textile material	m ²	10%	-
5907 00 19	---- On base fabrics of other textile materials	m ²	10%	-
	- <i>Other :</i>			
5907 00 91	---- Cotton fabrics coated or impregnated with oil or preparations with basis of drying oil	m ²	10%	-
5907 00 92	---- Other textile fabrics coated or impregnated with oil or oil preparations	m ²	10%	-
5907 00 93	---- Jute fabrics otherwise impregnated or coated	m ²	10%	-
5907 00 99	---- Other	m ²	10%	-
5908	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED			
5908 00	- <i>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated :</i>			
5908 00 10	--- Wicks and gas mantle fabrics, of cotton	kg.	10%	-
5908 00 20	--- Gas mantles of rayon	kg.	10%	-
5908 00 90	--- Other	kg.	10%	-
5909	TEXTILE HOSE PIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS			
5909 00	- <i>Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials :</i>			
5909 00 10	--- Of cotton	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
5909 00 20	--- Of man-made fibre	kg.	10%	-
5909 00 90	--- Of other textile materials	kg.	10%	-
5910	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL			
5910 00	- <i>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material :</i>			
5910 00 10	--- Cotton canvas ply belting	kg.	10%	-
5910 00 20	--- Rubberised cotton belting	kg.	10%	-
5910 00 30	--- Other transmission, conveyer or elevator belts or belting of cotton	kg.	10%	-
5910 00 40	--- Hair belting	kg.	10%	-
5910 00 50	--- Flax canvas ply belting	kg.	10%	-
5910 00 60	--- Fibre belt conveyor	kg.	10%	-
5910 00 90	--- Other	kg.	10%	-
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER			
5911 10 00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg.	10%	-
5911 20 00	- Bolting cloth, whether or not made up - <i>Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :</i>	m ²	10%	-
5911 31	-- <i>Weighing less than 650 g/m² :</i>			
5911 31 10	--- Felt for cotton textile industries, woven	kg.	10%	-
5911 31 20	--- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg.	10%	-
5911 31 30	--- Cotton fabrics and articles used in machinery and plant	kg.	10%	-
5911 31 40	--- Jute fabrics and articles used in machinery or plant	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
5911 31 50	--- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	kg.	10%	-
5911 31 90	--- Other	kg.	10%	-
5911 32	-- <i>Weighing 650 g/m² or more:</i>			
5911 32 10	--- Felt for cotton textile industries, woven	kg.	10%	-
5911 32 20	--- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg.	10%	-
5911 32 30	--- Cotton fabrics and articles used in machinery and plant	kg.	10%	-
5911 32 40	--- Jute fabrics and articles used in machinery or plant	kg.	10%	-
5911 32 50	--- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	kg.	10%	-
5911 32 90	--- Other	kg.	10%	-
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg.	10%	-
5911 90	- <i>Other :</i>			
5911 90 10	--- Paper maker's felt, woven	kg.	10%	-
5911 90 20	--- Gaskets, washers, polishing discs and other machinery parts of textile articles	kg.	10%	-
5911 90 90	--- Other	kg.	10%	-

CHAPTER 60

Knitted or crocheted fabrics

NOTES :

1. This Chapter does not cover :

(a) crochet lace of heading 5804 ;

(b) labels, badges or similar articles, knitted or crocheted, of heading 5807 ; or

(c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 6001.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout this Schedule, any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6001	PILE FABRICS, INCLUDING “LONG PILE” FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED			
6001 10	- <i>“Long pile” fabrics :</i>			
6001 10 10	--- Of cotton	kg.	10%	-
6001 10 20	--- Of man-made fibres	kg.	10%	-
6001 10 90	--- Of other textile materials	kg.	10%	-
	- <i>Looped pile fabrics :</i>			
6001 21 00	-- Of cotton	kg.	10%	-
6001 22 00	-- Of man-made fibres	kg.	10%	-
6001 29 00	-- Of other textile materials	kg.	10%	-
	- <i>Other :</i>			
6001 91 00	-- Of cotton	kg.	10%	-
6001 92 00	-- Of man-made fibres	kg.	10% or Rs. 100 per kg., whichever is higher	-
6001 99	-- <i>Of other textile materials :</i>			
6001 99 10	--- Of wool or fine animal hair	kg.	10%	-
6001 99 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
6002	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001			
6002 40 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg.	10%	-
6002 90 00	- Other	kg.	10%	-
6003	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 6001 OR 6002			
6003 10 00	- Of wool or fine animal hair	kg.	10%	-
6003 20 00	- Of cotton	kg.	10%	-
6003 30 00	- Of synthetic fibres	kg.	10%	-
6003 40 00	- Of artificial fibres	kg.	10%	-
6003 90 00	- Other	kg.	10%	-
6004	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001			
6004 10 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg.	10%	-
6004 90 00	- Other	kg.	10%	-
6005	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 6001 TO 6004			
	- <i>Of cotton :</i>			
6005 21 00	-- Unbleached or bleached	kg.	10%	-
6005 22 00	-- Dyed	kg.	10%	-
6005 23 00	-- Of yarns of different colours	kg.	10%	-
6005 24 00	-- Printed	kg.	10%	-
	- <i>Of synthetic fibres :</i>			
6005 31 00	-- Unbleached or bleached	kg.	10%	-
6005 32 00	-- Dyed	kg.	10%	-
6005 33 00	-- Of yarns of different colours	kg.	10%	-
6005 34 00	-- Printed	kg.	10%	-
	- <i>Of artificial fibres :</i>			
6005 41 00	-- Unbleached or bleached	kg.	10%	-
6005 42 00	-- Dyed	kg.	10%	-
6005 43 00	-- Of yarns of different colours	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
6005 44 00	-- Printed	kg.	10%	-
6005 90 00	- Other	kg.	10%	-
6006	OTHER KNITTED OR CROCHETED FABRICS			
6006 10 00	- Of wool or fine animal hair	kg.	10%	-
	- <i>Of Cotton :</i>			
6006 21 00	-- Unbleached or bleached	kg.	10%	-
6006 22 00	-- Dyed	kg.	10%	-
6006 23 00	-- Of yarns of different colours	kg.	10%	-
6006 24 00	-- Printed	kg.	10%	-
	- <i>Of synthetic fibres :</i>			
6006 31 00	-- Unbleached or bleached	kg.	10%	-
6006 32 00	-- Dyed	kg.	10%	-
6006 33 00	-- Of yarns of different colours	kg.	10%	-
6006 34 00	-- Printed	kg.	10%	-
	- <i>Of artificial fibres :</i>			
6006 41 00	-- Unbleached or bleached	kg.	10%	-
6006 42 00	-- Dyed	kg.	10%	-
6006 43 00	-- Of yarns of different colours	kg.	10%	-
6006 44 00	-- Printed	kg.	10%	-
6006 90 00	- Other	kg.	10%	-

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

NOTES :

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) goods of heading 6212;
 - (b) worn clothing or other worn articles of heading 6309; or
 - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
 - (a) the term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - (i) one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - (ii) one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces or bibs.All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:

 - (A) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - (B) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - (C) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

 - (b) the term “ensemble” means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

(i) one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

(ii) one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to tract suits or ski suits, of heading 6112.

4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 6105 does not cover sleeveless garments.

5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purpose of heading 6111:

(a) the expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;

(b) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

(i) one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

(ii) one pair of trousers whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments.

These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
6101		MEN'S OR BOYS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6103			
6101 20 00	----	Of cotton	u	10% or Rs. 540 per piece, whichever is higher	-
6101 30	----	<i>Of man-made fibres :</i>			
6101 30 10	----	Of synthetic fibres	u	10% or Rs. 530 per piece, whichever is higher	-
6101 30 20	----	Of artificial fibres	u	10% or Rs. 530 per piece, whichever is higher	-
6101 90	----	<i>Other :</i>			
6101 90 10	----	Of silk	u	10%	-
6101 90 90	----	Other	u	10%	-
6102		WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6104			
6102 10 00	----	Of wool or fine animal hair	u	10% or Rs. 595 per piece, whichever is higher	-
6102 20 00	----	Of cotton	u	10% or Rs. 425 per piece, whichever is higher	-
6102 30	----	<i>Of man-made fibres :</i>			
6102 30 10	----	Of synthetic fibres	u	10% or Rs. 475 per piece, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
6102 30 20	---- Of artificial fibres	u	10% or Rs. 475 per piece, whichever is higher	-
6102 90	---- <i>Other :</i>			
6102 90 10	---- Of silk	u	10%	-
6102 90 90	---- Other	u	10%	-
6103	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIBAND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED			
6103 10	- <i>Suits :</i>			
6103 10 10	--- Of silk	u	10%	-
6103 10 20	--- Of cotton	u	10%	-
6103 10 30	--- Of artificial fibres	u	10%	-
6103 10 90	--- Other	u	10%	-
6103 22 00	---- Of cotton	u	10%	-
6103 23 00	---- Of synthetic fibres	u	10%	-
6103 29	---- <i>Of other textile materials :</i>			
6103 29 10	---- Of silk	u	10%	-
6103 29 20	---- Of artificial fibres	u	10%	-
6103 29 90	---- Other	u	10%	-
	---- <i>Jackets and blazers :</i>			
6103 31 00	---- Of wool or fine animal hair	u	10%	-
6103 32 00	---- Of cotton	u	10%	-
6103 33 00	---- Of synthetic fibres	u	10%	-
6103 39	---- <i>Of other textile materials :</i>			
6103 39 10	---- Of silk	u	10%	-
6103 39 20	---- Of artificial fibres	u	10%	-
6103 39 90	---- Other	u	10%	-
	---- <i>Trousers, bib and brace overalls, breeches and shorts :</i>			
6103 41 00	---- Of wool or fine animal hair	u	10%	-
6103 42 00	---- Of cotton	u	10%	-
6103 43 00	---- Of synthetic fibres	u	10%	-
6103 49	---- <i>Of other textile materials :</i>			
6103 49 10	---- Of silk	u	10%	-
6103 49 20	---- Of artificial fibres	u	10%	-
6103 49 90	---- Other	u	10%	-

(1)	(2)	(3)	(4)	(5)
6104	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED			
	---- <i>Suits :</i>			
6104 13 00	---- Of synthetic fibres	u	10%	-
6104 19	---- <i>Of other textile materials :</i>			
6104 19 10	---- Of silk	u	10% or Rs. 460 per piece, whichever is higher	-
6104 19 20	---- Of artificial fibres	u	10% or Rs. 460 per piece, whichever is higher	-
6104 19 90	---- Other	u	10% or Rs. 460 per piece, whichever is higher	-
	---- <i>Ensembles :</i>			
6104 22 00	---- Of cotton	u	10%	-
6104 23 00	---- Of synthetic fibres	u	10%	-
6104 29	---- <i>Of other textile materials :</i>			
6104 29 10	---- Of silk	u	10%	-
6104 29 20	---- Of artificial fibres	u	10%	-
6104 29 90	---- Other	u	10%	-
	---- <i>Jackets and blazers :</i>			
6104 31 00	---- Of wool or fine animal hair	u	10%	-
6104 32 00	---- Of cotton	u	10%	-
6104 33 00	---- Of synthetic fibres	u	10%	-
6104 39	---- <i>Of other textile materials :</i>			
6104 39 10	---- Of silk	u	10%	-
6104 39 20	---- Of artificial fibres	u	10%	-
6104 39 90	---- Other	u	10%	-
	---- <i>Dresses:</i>			
6104 41 00	---- Of wool or fine animal hair	u	10% or Rs. 255 per piece, whichever is higher	-
6104 42 00	---- Of cotton	u	10%	-
6104 43 00	---- Of synthetic fibres	u	10% or Rs. 255 per piece, whichever is higher	-
6104 44 00	---- Of artificial fibres	u	10% or Rs. 255 per piece, which ever is higher	-
6104 49	---- <i>Of other textile materials :</i>			
6104 49 10	---- Of silk	u	10% or Rs. 220 per piece, whichever is higher	-
6104 49 90	---- Of other fibres	u	10% or Rs. 220 per piece, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
	---- <i>Skirts and divided skirts :</i>			
6104 51 00	---- Of wool or fine animal hair	u	10% or Rs. 110 per piece, whichever is higher	-
6104 52 00	---- Of cotton	u	10% or Rs. 110 per piece, whichever is higher	-
6104 53 00	---- Of synthetic fibres	u	10% or Rs. 110 per piece, which ever is higher	-
6104 59	---- <i>Of other textile materials :</i>			
6104 59 10	---- Of silk	u	10% or Rs. 110 per piece, which ever is higher	-
6104 59 20	---- Of artificial fibres	u	10% or Rs. 110 per piece, which ever is higher	-
6104 59 90	---- Of other fibres	u	10% or Rs. 110 per piece, which ever is higher	-
	---- <i>Trousers, bib and brace overalls, breeches and shorts :</i>			
6104 61 00	---- Of wool or fine animal hair	u	10%	-
6104 62 00	---- Of cotton	u	10% or Rs. 98 per piece, which ever is higher	-
6104 63 00	---- Of synthetic fibres	u	10% or Rs. 98 per piece, which ever is higher	-
6104 69	---- <i>Of other textile materials :</i>			
6104 69 10	---- Of silk	u	10%	-
6104 69 20	---- Of artificial fibres	u	10%	-
6104 69 90	---- Other	u	10%	-
6105	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED			
6105 10	---- <i>Of cotton :</i>			
6105 10 10	---- Shirts, hand crocheted	u	10% or Rs. 83 per piece, whichever is higher	-
6105 10 20	---- Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	u	10% or Rs. 83 per piece, which ever is higher	-
6105 10 90	---- Other	u	10% or Rs. 83 per piece, whichever is higher	-
6105 20	---- <i>Of man-made fibres :</i>			
6105 20 10	----- Of synthetic fibres	u	10% or Rs. 83 per piece, whichever is higher	-
6105 20 20	----- Of artificial fibres	u	10% or Rs. 83 per piece, whichever is higher	-
6105 90	---- <i>Of other textile materials :</i>			
6105 90 10	---- Of silk	u	10% or Rs. 90 per piece, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
6105 90 90	---- Other	u	10% or Rs. 90 per piece, whichever is higher	-
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED			
6106 10 00	---- Of cotton	u	10% or Rs. 90 per piece, whichever is higher	-
6106 20	---- <i>Of man-made fibres :</i>			
6106 20 10	---- Of synthetic fibres	u	10% or Rs. 25 per piece, whichever is higher	-
6106 20 20	---- Of artificial fibres	u	10% or Rs. 25 per piece, whichever is higher	-
6106 90	---- <i>Of other textile materials :</i>			
6106 90 10	---- Of silk	u	10% or Rs. 135 per piece, whichever is higher	-
6106 90 20	---- Of wool or fine animal hair	u	10% or Rs. 135 per piece, whichever is higher	-
6106 90 90	---- Other	u	10% or Rs. 135 per piece, whichever is higher	-
6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED			
	---- <i>Underpants and briefs :</i>			
6107 11 00	---- Of cotton	u	10% or Rs. 24 per piece, whichever is higher	-
6107 12	---- <i>Of man-made fibres :</i>			
6107 12 10	---- Of synthetic fibres	u	10% or Rs. 30 per piece, whichever is higher	-
6107 12 20	---- Of artificial fibres	u	10% or Rs. 30 per piece, whichever is higher	-
6107 19	---- <i>Of other textile materials :</i>			
6107 19 10	---- Of silk	u	10%	-
6107 19 90	---- Other	u	10%	-
	---- <i>Night shirts and pyjamas :</i>			
6107 21 00	---- Of cotton	u	10%	-
6107 22	---- <i>Of man-made fibres :</i>			
6107 22 10	---- Of synthetic fibres	u	10%	-
6107 22 20	---- Of artificial fibres	u	10%	-
6107 29	---- <i>Of other textile materials :</i>			
6107 29 10	---- Of silk	u	10%	-
6107 29 20	---- Of wool or fine animal hair	u	10%	-

(1)	(2)	(3)	(4)	(5)
6107 29 90	---- Other	u 10%		-
	---- <i>Other :</i>			
6107 91	---- <i>Of cotton :</i>			
6107 91 10	---- Gengis (Vests), other than hand crocheted	u 10%		-
6107 91 90	---- Other	u 10%		-
6107 99	---- <i>Of other textile materials :</i>			
6107 99 10	---- Of silk	u 10%		-
6107 99 20	---- Of wool or fine animal hair	u 10%		-
6107 99 90	---- Other	u 10%		-
6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT DRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED			
	---- <i>Slips and petticoats :</i>			
6108 11	---- <i>Of man-made fibres :</i>			
6108 11 10	---- Of synthetic fibres	u 10%		-
6108 11 20	---- Of artificial fibres	u 10%		-
6108 19	---- <i>Of other textile materials :</i>			
6108 19 10	---- Of silk	u 10%		-
6108 19 20	---- Of cotton	u 10%		-
6108 19 90	---- Of other fibres	u 10%		-
	---- <i>Briefs and panties :</i>			
6108 21 00	---- Of cotton	u 10% or Rs. 25 per piece, whichever is higher		-
6108 22	---- <i>Of man-made fibres :</i>			
6108 22 10	---- Of synthetic fibres	u 10% or Rs. 25 per piece, whichever is higher		-
6108 22 20	---- Of artificial fibres	u 10% or Rs. 25 per piece, whichever is higher		-
6108 29	---- <i>Of other textile materials :</i>			
6108 29 10	---- Of silk	u 10%		-
6108 29 90	---- Other	u 10%		-
	---- <i>Night dresses and pyjamas :</i>			
6108 31 00	---- Of cotton	u 10%		-
6108 32	---- <i>Of man-made fibres :</i>			
6108 32 10	---- Of synthetic fibres	u 10%		-
6108 32 20	---- Of artificial fibres	u 10%		-
6108 39	---- <i>Of other textile materials :</i>			
6108 39 10	---- Of silk	u 10%		-
6108 39 90	---- Other	u 10%		-

(1)	(2)	(3)	(4)	(5)
	---- <i>Other :</i>			
6108 91 00	---- Of cotton	u	10% or Rs. 65 per piece, whichever is higher	-
6108 92	---- <i>Of man-made fibres :</i>			
6108 92 10	---- Of synthetic fibres	u	10% or Rs. 60 per piece, whichever is higher	-
6108 92 20	---- Of artificial fibres	u	10% or Rs. 60 per piece, whichever is higher	-
6108 99	---- <i>Of other textile materials :</i>			
6108 99 10	---- Of silk	u	10%	-
6108 99 20	---- Of wool or fine animal hair	u	10%	-
6108 99 90	---- Of other textile materials	u	10%	-
6109	T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED			
6109 10 00	---- Of cotton	u	10% or Rs. 45 per piece, whichever is higher	-
6109 90	---- <i>Of other textile materials :</i>			
6109 90 10	----- Of synthetic fibres	u	10% or Rs. 50 per piece, whichever is higher	-
6109 90 20	----- Of artificial fibres	u	10% or Rs. 50 per piece, whichever is higher	-
6109 90 30	---- Of silk	u	10% or Rs. 50 per piece, whichever is higher	-
6109 90 40	---- Of wool or fine animal hair	u	10% or Rs. 50 per piece, whichever is higher	-
6109 90 90	---- Other	u	10% or Rs. 50 per piece, whichever is higher	-
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED			
	---- <i>Of wool or fine animal hair :</i>			
6110 11	---- <i>Of wool :</i>			
6110 11 10	---- Jerseys	u	10% or Rs. 275 per piece, whichever is higher	-
6110 11 20	---- Sweaters and cardigans	u	10% or Rs. 275 per piece, whichever is higher	-
6110 11 90	---- Other	u	10% or Rs. 275 per piece, whichever is higher	-
6110 12 00	---- Of Kashmir (cashmere) goats	u	10% or Rs. 275 per piece, whichever is higher	-
6110 19 00	---- Other	u	10% or Rs. 275 per piece, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
6110 20 00	---- Of cotton	u	10% or Rs. 85 per piece, whichever is higher	-
6110 30	---- <i>Of man-made fibres :</i>			
6110 30 10	---- Of synthetic fibres	u	10% or Rs. 110 per piece, whichever is higher	-
6110 30 20	---- Of artificial fibres	u	10% or Rs. 110 per piece, whichever is higher	-
6110 90 00	---- Of other textile materials	u	10% or Rs. 105 per piece, whichever is higher	-
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED			
6111 20 00	---- Of cotton	kg.	10%	-
6111 30 00	---- Of synthetic fibres	kg.	10%	-
6111 90	---- <i>Of other textile materials :</i>			
6111 90 10	---- Of silk	kg.	10%	-
6111 90 20	---- Of artificial fibres	kg.	10%	-
6111 90 90	---- Other	kg.	10%	-
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED			
	---- <i>Track suits :</i>			
6112 11 00	---- Of cotton	u	10%	-
6112 12 00	---- Of synthetic fibres	u	10%	-
6112 19	---- <i>Of other textile materials :</i>			
6112 19 10	---- Of silk	u	10%	-
6112 19 20	---- Of wool or fine animal hair	u	10%	-
6112 19 30	---- Of artificial fibres	u	10%	-
6112 19 90	---- Other	u	10%	-
6112 20	---- <i>Ski suits :</i>			
6112 20 10	---- Of silk	kg.	10%	-
6112 20 20	---- Of wool or fine animal hair	kg.	10%	-
6112 20 30	---- Of cotton	kg.	10%	-
6112 20 40	---- Of synthetic fibres	kg.	10%	-
6112 20 50	---- Of artificial fibres	kg.	10%	-
6112 20 90	---- Other	kg.	10%	-
	---- <i>Men's or boys' swimwear :</i>			
6112 31 00	---- Of synthetic fibres	u	10%	-
6112 39	---- <i>Of other textile materials :</i>			
6112 39 10	---- Of silk	u	10%	-
6112 39 20	---- Of artificial fibres	u	10%	-
6112 39 90	---- Other	u	10%	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Women's or girls' swimwear :</i>			
6112 41 00	---- Of synthetic fibre	u 10%		-
6112 49	---- <i>Of other textile materials :</i>			
6112 49 10	---- Of silk	u 10%		-
6112 49 20	---- Of artificial fibres	u 10%		-
6112 49 90	---- Other	u 10%		-
6113 00 00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 5903, 5906 OR 5907	kg. 10%		-
6114	OTHER GARMENTS, KNITTED OR CROCHETED			
6114 20 00	---- Of cotton	kg. 10%		-
6114 30	---- <i>Of man-made fibres :</i>			
6114 30 10	---- Of synthetic fibres	kg. 10%		-
6114 30 20	---- Of artificial fibres	kg. 10%		-
6114 90	---- <i>Of other textile materials :</i>			
6114 90 10	---- Of silk	kg. 10%		-
6114 90 90	---- Other	kg. 10%		-
6115	PANTYHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED			
6115 10 00	- graduated compression hosiery for example, (stockings for varicose veins)	u 10%		-
6115 21	- <i>Other panty hose and tights:</i>			
6115 21 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	u 10%		-
6115 22 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex or more	u 10%		-
6115 29	-- Of other textile materials:			
6115 29 10	--- Of silk	u 10%		-
6115 29 20	--- Of wool or fine animal hair	u 10%		-

(1)	(2)	(3)	(4)	(5)
6115 29 30	--- Of artificial fibres	u 10%		-
6115 29 90	--- Other	u 10%		-
6115 30 00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	u 10%		-
6115 94 00	-- Of wool or fine animal hair	pa 10%		-
6115 95 00	-- Of cotton	pa 10%		-
6115 96 00	-- Of synthetic fibres	pa 10%		-
6115 99	---- <i>Of other textile materials :</i>			
6115 99 10	---- Of artificial fibres	pa 10%		-
6115 99 90	---- Other	pa 10%		-
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED			
6116 10 00	---- Impregnated, coated or covered with plastics or rubber	pa 10%		-
	---- <i>Other :</i>			
6116 91 00	---- Of wool or fine animal hair	pa 10%		-
6116 92 00	---- Of cotton	pa 10%		-
6116 93 00	---- Of synthetic fibres	pa 10%		-
6116 99	---- <i>Of other textile materials :</i>			
6116 99 10	---- Of artificial fibres	pa 10%		-
6116 99 90	---- Other	pa 10%		-
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES			
6117 10	---- <i>Shawls, scarves, mufflers, mantillas, veils and the like :</i>			
6117 10 10	---- Of silk	u 10%		-
6117 10 20	---- Of wool	u 10%		-
6117 10 30	---- Of cotton	u 10%		-
6117 10 40	---- Of man-made fibres	u 10%		-
6117 10 90	---- Other	u 10%		-
6117 80	---- <i>Other accessories :</i>			
6117 80 10	---- Of silk	u 10%		-
6117 80 20	---- Of wool	u 10%		-
6117 80 30	---- Of cotton	u 10%		-
6117 80 40	---- Of man-made fibres	u 10%		-
6117 80 90	---- Other	u 10%		-
6117 90 00	---- Parts	kg. 10%		-

CHAPTER 62

Articles of apparel and clothing accessories, not knitted or crocheted

NOTES :

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted (other than those of heading 6212).

2. This Chapter does not cover :

(a) worn clothing or other worn articles of heading 6309; or

(b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).

3. For the purposes of headings 6203 and 6204 :

(a) the term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

— one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

— one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following set of garments, whether or not they fulfil all the above conditions :

(A) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers ;

(B) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind ;

(C) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels ;

(b) the term “ensemble” means a set of garments (other than suits and articles of heading 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

— one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

— one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits and ski suits, of heading 6211.

4. For the purposes of heading 6209 :

(a) the expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;

(b) articles which are, *prima facie*, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.

5. Garments which are, *prima facie*, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.

6. For the purposes of heading 6211, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a “ski overall”, that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

— one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers whether or not extending above waistlevel, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6201	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES OTHER THAN THOSE OF HEADING 6203			
	- <i>Overcoats, raincoats, car-coats, capes, cloaks and similar articles :</i>			
6201 11 00	-- Of wool and fine animal hair	u	10% or Rs. 385 per piece, whichever is higher	-
6201 12	-- <i>Of cotton :</i>			
6201 12 10	--- Raincoats	u	10% or Rs. 385 per piece, whichever is higher	-
6201 12 90	--- Other	u	10% or Rs. 385 per piece, whichever is higher	-
6201 13	-- <i>Of man-made fibres :</i>			
6201 13 10	--- Raincoats	u	10% or Rs.320 per piece, whichever is higher	-
6201 13 90	--- Other	u	10% or Rs.320 per piece, whichever is higher	-
6201 19	-- <i>Of other textile materials :</i>			
6201 19 10	--- Of silk	u	10%	-
6201 19 90	--- Of other textile fibres	u	10%	-
	- <i>Other :</i>			
6201 91 00	-- Of wool or fine animal hair	u	10% or Rs.220 per piece, whichever is higher	-
6201 92 00	-- Of cotton	u	10% or Rs.210 per piece, whichever is higher	-
6201 93 00	-- Of man-made fibres	u	10% or Rs.180 per piece, whichever is higher	-
6201 99	-- <i>Of other textile materials :</i>			
6201 99 10	--- Of silk	u	10%	-
6201 99 90	--- Other	u	10%	-

(1)	(2)	(3)	(4)	(5)
6202	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI- JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 6204			
	- <i>Overcoats, raincoats, car-coats, capas, cloaks and similar articles :</i>			
6202 11	-- <i>Of wool or fine animal hair :</i>			
6202 11 10	--- Coats	u	10% or Rs.385 per piece, whichever is higher	-
6202 11 90	--- Other	u	10% or Rs.385 per piece, whichever is higher	-
6202 12 00	-- Of cotton	u	10% or Rs.210 per piece, whichever is higher	-
6202 13 00	-- Of man-made fibres	u	10% or Rs.385 per piece, whichever is higher	-
6202 19	-- <i>Of other textile materials :</i>			
6202 19 10	--- Coats of silk	u	10%	-
6202 19 20	--- Coats of all other fibres	u	10%	-
6202 19 90	--- Other	u	10%	-
	- <i>Other:</i>			
6202 91	-- <i>Of wool or fine animal hair :</i>			
6202 91 10	--- Wind and ski-jackets, wind- cheaters	u	10% or Rs.220 per piece, whichever is higher	-
6202 91 90	--- Other	u	10% or Rs.220 per piece, whichever is higher	-
6202 92	-- <i>Of cotton :</i>			
6202 92 10	--- Wind and ski-jackets, wind- cheaters	u	10% or Rs.160 per piece, whichever is higher	-
6202 92 90	--- Other	u	10% or Rs.160 per piece, whichever is higher	-
6202 93	-- <i>Of man-made fibres :</i>			
6202 93 10	--- Wind and ski-jackets, wind- cheaters	u	10% or Rs.220 per piece, whichever is higher	-
6202 93 90	--- Other	u	10% or Rs.220 per piece, whichever is higher	-
6202 99	-- <i>Of other textile materials :</i>			
	--- <i>Of silk :</i>			
6202 99 11	---- Wind and ski-jackets	u	10%	-
6202 99 19	---- Other	u	10%	-
6202 99 90	--- Other	u	10%	-

(1)	(2)	(3)	(4)	(5)
6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVER- ALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)			
	- <i>Suits :</i>			
6203 11 00	-- Of wool or fine animal hair	u	10% or Rs.1100 per piece, whichever is higher	-
6203 12 00	-- Of synthetic fibres	u	10% or Rs.720 per piece, whichever is higher	-
6203 19	-- <i>Of other textile materials :</i>			
6203 19 10	--- Of cotton	u	10% or Rs.1110 per piece, whichever is higher	-
6203 19 90	--- Other	u	10% or Rs.1110 per piece, whichever is higher	-
	- <i>Ensembles :</i>			
6203 22 00	-- Of cotton	u	10% or Rs.145 per piece, whichever is higher	-
6203 23 00	-- Of synthetic fibres	u	10% or Rs.145 per piece, whichever is higher	-
6203 29 00	-- Of other textile materials	u	10% or Rs.145 per piece, whichever is higher	-
	- <i>Jackets and blazers :</i>			
6203 31 00	-- Of wool or fine animal hair	u	10% or Rs.815 per piece, whichever is higher	-
6203 32 00	-- Of cotton	u	10% or Rs.440 per piece, whichever is higher	-
6203 33 00	-- Of synthetic fibres	u	10% or Rs.320 per piece, whichever is higher	-
6203 39	-- <i>Of other textile materials :</i>			
6203 39 10	--- Of silk	u	10% or Rs.755 per piece, whichever is higher	-
6203 39 90	--- Other	u	10% or Rs.755 per piece, whichever is higher	-
	- <i>Trousers, bib and brace overalls, breeches and shorts :</i>			
6203 41 00	-- Of wool or fine animal hair	u	10% or Rs.285 per piece, whichever is higher	-
6203 42 00	-- Of cotton	u	10% or Rs.135 per piece, whichever is higher	-
6203 43 00	-- Of synthetic fibres	u	10% or Rs.110 per piece, whichever is higher	-
6203 49	-- <i>Of other textile materials :</i>			

(1)	(2)	(3)	(4)	(5)
6203 49 10	--- Of silk	u	10% or Rs.110 per piece, whichever is higher	-
6203 49 90	--- Other	u	10% or Rs.110 per piece, whichever is higher	-
6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)			
	- <i>Suits :</i>			
6204 11 00	-- Of wool of fine animal hair	u	10% or Rs.550 per piece, whichever is higher	-
6204 12 00	-- Of cotton	u	10%	-
6204 13 00	-- Of synthetic fibres	u	10% or Rs.550 per piece, whichever is higher	-
6204 19	-- <i>Of other textile materials :</i>			
	--- <i>Of silk :</i>			
6204 19 11	---- Sequinned or beaded with chattons or embroidered	u	10% or Rs.500 per piece, whichever is higher	-
6204 19 19	---- Other	u	10% or Rs. 500 per piece, whichever is higher	-
6204 19 90	--- Of all other fibres	u	10% or Rs. 500 per piece, whichever is higher	-
	- <i>Ensembles :</i>			
6204 21 00	-- Of wool or fine animal hair	u	10%	-
6204 22	-- <i>Of cotton :</i>			
6204 22 10	--- Blouses combined with skirts, trousers or shorts	u	10%	-
6204 22 90	--- Other	u	10%	-
6204 23 00	-- Of synthetic fibres	u	10%	-
6204 29	-- <i>Of other textile materials :</i>			
	--- <i>Of silk :</i>			
6204 29 11	---- Sequinned or beaded	u	10%	-
6204 29 19	---- Other	u	10%	-
6204 29 90	--- Other	u	10%	-
	- <i>Jackets and blazers :</i>			
6204 31 00	-- Of wool or fine animal hair	u	10% or Rs. 370 per piece, whichever is higher	-
6204 32 00	-- Of cotton	u	10% or Rs. 650 per piece, whichever is higher	-
6204 33 00	-- Of synthetic fibres	u	10% or Rs. 390 per piece, whichever is higher	-
6204 39	-- <i>Of other textile materials :</i>			

(1)	(2)	(3)	(4)	(5)
	--- <i>Of silk :</i>			
6204 39 11	---- Sequinned or beaded with chattons or embroidered	u	10% or Rs.350 per piece, whichever is higher	-
6204 39 19	---- Other	u	10% or Rs.350 per piece, whichever is higher	-
6204 39 90	--- Other	u	10% or Rs.350 per piece, whichever is higher	-
	- <i>Dresses :</i>			
6204 41	-- <i>Of wool or fine animal hair :</i>			
6204 41 10	--- House coats and like dresses	u	10% or Rs.145 per piece, whichever is higher	-
6204 41 20	--- Blazers	u	10% or Rs.145 per piece, whichever is higher	-
6204 41 90	--- Other	u	10% or Rs.145 per piece, whichever is higher	-
6204 42	-- <i>Of cotton :</i>			
6204 42 10	--- House coats and the like dresses	u	10% or Rs.116 per piece, whichever is higher	-
6204 42 20	--- Dresses	u	10% or Rs.116 per piece, whichever is higher	-
6204 42 90	--- Other	u	10% or Rs.116 per piece, whichever is higher	-
6204 43	-- <i>Of synthetic fibres :</i>			
6204 43 10	--- House coats and the like	u	10% or Rs.145 per piece, whichever is higher	-
6204 43 90	--- Other	u	10% or Rs.145 per piece, whichever is higher	-
6204 44 00	-- Of artificial fibres	u	10% or Rs.145 per piece, whichever is higher	-
6204 49	-- <i>Of other textile materials :</i>			
	--- <i>Of silk :</i>			
6204 49 11	---- House coats and the like dresses	u	10% or Rs.145 per piece, whichever is higher	-
6204 49 19	---- Other	u	10% or Rs.145 per piece, whichever is higher	-
6204 49 90	--- Other	u	10% or Rs.145 per piece, whichever is higher	-
	- <i>Skirts and divided skirts :</i>			
6204 51 00	-- Of wool or fine animal hair	u	10%% or Rs.485 per piece, whichever is higher	-
6204 52 00	-- Of cotton	u	10%	-
6204 53 00	-- Of synthetic fibres	u	10%	-
6204 59	-- <i>Of other textile materials :</i>			
6204 59 10	--- Of silk	u	10%	-
6204 59 90	--- Other	u	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Trousers, bib and brace overalls, breeches and shorts :</i>			
6204 61	-- <i>Of wool or fine animal hair :</i>			
6204 61 10	--- Trousers and shorts	u	10% or Rs.285 per piece, whichever is higher	-
6204 61 90	--- Other	u	10% or Rs.285 per piece, whichever is higher	-
6204 62 00	-- Of cotton	u	10% or Rs.135 per piece, whichever is higher	-
6204 63 00	-- Of synthetic fibres	u	10%	-
6204 69	-- <i>Of other textile materials :</i>			
	--- <i>Of silk :</i>			
6204 69 11	---- Sequinned or beaded or embroidered	u	10% or Rs.135 per piece, whichever is higher	-
6204 69 19	---- Other	u	10% or Rs.135 per piece, whichever is higher	-
6204 69 90	--- Other	u	10% or Rs.135 per piece, whichever is higher	-
6205	MEN'S OR BOYS' SHIRTS			
6205 20 00	- Of cotton	u	10% or Rs.85per piece, whichever is higher	-
6205 30 00	- Of man-made fibres	u	10% or Rs.120per piece, whichever is higher	-
6205 90	- <i>Of other textile materials :</i>			
6205 90 10	--- Of silk	u	10% or Rs.95 per piece, whichever is higher	-
6205 90 90	--- Other	u	10% or Rs.95 per piece, whichever is higher	-
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES			
6206 10	- <i>Of silk or silk waste :</i>			
6202 10 10	--- Of silk	u	10%	-
6206 10 90	--- Other	u	10%	-
6206 20 00	- Of wool or fine animal hair	u	10% or Rs.135 per piece, whichever is higher	-
6206 30 00	- Of cotton	u	10% or Rs.95 per piece, whichever is higher	-
6206 40 00	- Of man-made fibres	u	10% or Rs.120per piece, whichever is higher	-
6206 90 00	- Of other textile materials	u	10%	-

(1)	(2)	(3)	(4)	(5)
6207	MEN'S OR BOYS' SINGLET'S AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES			
	- <i>Underpants and brifs :</i>			
6207 11 00	-- Of cotton	u	10% or Rs.28 per piece, whichever is higher	-
6207 19	-- <i>Of other textile materials :</i>			
6207 19 10	--- Of synthetic fibres	u	10% or Rs.30 per piece, whichever is higher	-
6207 19 20	--- Of wool	u	10% or Rs.30 per piece, whichever is higher	-
6207 19 30	--- Of silk	u	10% or Rs.30 per piece, whichever is higher	-
6207 19 90	--- Other	u	10% or Rs.30 per piece, whichever is higher	-
	- <i>Night shirts and pyjamas :</i>			
6207 21 10	--- Of cotton	u	10%	-
6207 21 90	--- Other	u	10%	-
6207 22 00	-- Of man-made fibres	u	10%	-
6207 29 00	-- Of other textile materials	u	10%	-
	- <i>Other :</i>			
6207 91	-- <i>Of cotton :</i>			
6207 91 10	--- Dressing gowns and bathrobes	u	10%	-
6207 91 20	--- Under shirts other than hand printed	u	10%	-
6207 91 90	--- Other	u	10%	-
6207 99	-- <i>Of other textile materials :</i>			
	--- <i>Of silk :</i>			
6207 99 11	---- Dressing gowns and bathrobes	u	10%or Rs.70 per piece, whichever is higher	-
6207 99 19	---- Other	u	10% or Rs.70 per piece, whichever is higher	-
	--- <i>Of wool :</i>			
6207 99 21	---- Dressing gowns and bathrobes	u	10% or Rs.70 per piece, whichever is higher	-
6207 99 29	---- Other	u	10% or Rs.70 per piece, whichever is higher	-
6207 99 90	--- Other	u	10% or Rs.70 per piece, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
6208	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES			
	- <i>Slips and petticoats :</i>			
6208 11 00	-- Of man-made fibres	u	10% or Rs.80 per piece, whichever is higher	-
6208 19	-- <i>Of other textile materials :</i>			
6208 19 10	--- Of cotton other than hand printed	u	10% or Rs.60 per piece, whichever is higher	-
6208 19 90	--- Other	u	10% or Rs.60per piece, whichever is higher	-
	- <i>Nightdresses and pyjamas :</i>			
6208 21 00	-- Of cotton	u	10%	-
6208 22 00	-- Of man-made fibres	u	10%	-
6208 29	-- <i>Of other textile materials :</i>			
6208 29 10	--- Of silk	u	10%	-
6208 29 20	--- Of wool	u	10%	-
6208 29 90	--- Other	u	10%	-
	- <i>Other :</i>			
6208 91	-- <i>Of cotton :</i>			
6208 91 10	--- Dressing gowns and bathrobes	u	10% or Rs.95 per piece, whichever is higher	-
6208 91 90	--- Other	u	10% or Rs.95 per piece, whichever is higher	-
6208 92	-- <i>Of man-made fibres :</i>			
6208 92 10	--- Dressing gowns and bathrobes	u	10% or Rs.65 per piece, whichever is higher	-
6208 92 90	--- Other	u	10% or Rs.65 per piece, whichever is higher	-
6208 99	-- <i>Of other textile materials :</i>			
6208 99 10	--- Dressing gowns and bathrobes of wool	u	10%	-
6208 99 20	--- Dressing gowns and bathrobes of silk	u	10%	-
6208 99 90	--- Other	u	10%	-
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES			
6209 20 00	- Of cotton	u	10%	-
6209 30 00	- Of synthetic fibres	u	10%	-
6209 90	- <i>Of other textile materials :</i>			
6209 90 10	--- Of silk	u	10%	-

(1)	(2)	(3)	(4)	(5)
6209 90 90	--- Other	u 10%		-
6210	GARMENTS, MADE UP OF FABRICS OF HEADING 5602, 5603, 5903, 5906 OR 5907			
6210 10 00	- Of fabrics of heading 5602 or 5603	u 10%		-
6210 20	- <i>Other garments, of the type described in sub-headings 6201 11 to 6201 19 :</i>			
6210 20 10	--- Outer garments, of rubberised textile fabrics	u 10% or Rs.365 per piece, whichever is higher		-
6210 20 20	--- Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	u 10% or Rs.365 per piece, whichever is higher		-
6210 20 30	--- Outer garments, of fabrics otherwise impregnated or coated	u 10% or Rs.365 per piece, whichever is higher		-
6210 20 90	--- Other	u 10% or Rs.365 per piece, whichever is higher		-
6210 30	- <i>Other garments, of the type described in sub-headings 6202 11 to 6202 19 :</i>			
6210 30 10	--- Outer garments, of textiles impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	u 10% or Rs.305 per piece, whichever is higher		-
6210 30 20	--- Outer garments, of rubberised textile fabrics	u 10% or Rs.305 per piece, whichever is higher		-
6210 30 30	--- Outer garments, of fabrics otherwise impregnated	u 10% or Rs. 305 per piece, whichever is higher		-
6210 30 90	--- Other	u 10%% or Rs.305 per piece, whichever is higher		-
6210 40	- <i>Other men's or boys' garments :</i>			
6210 40 10	--- Bullet proof jacket, bomb disposal jacket and the like	u 10% or Rs. 65 per piece, whichever is higher		-
6210 40 90	--- Other	u 10% or Rs.65 per piece, whichever is higher		-

(1)	(2)	(3)	(4)	(5)
6210 50 00	- Other women's or girls' garments	u	10% or Rs.65 per piece, whichever is higher	-
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS			
	- <i>Swimwear</i> :			
6211 11 00	-- Men's or boys'	u	10%	-
6211 12 00	-- Women's or girls'	u	10%	-
6211 20 00	- Ski suits	u	10%	-
	- <i>Other garments, men's or boys'</i> :			
6211 32 00	-- Of cotton	u	10% or Rs.135 per piece, whichever is higher	-
6211 33 00	-- Of man-made fibres	u	10% or Rs.135 per piece, whichever is higher	-
6211 39 00	-- Of other textile materials	u	10%	-
	- <i>Other garments, women's or girls'</i> :			
6211 42	-- <i>Of cotton</i> :			
6211 42 10	--- Kurta and salwar with or without duppatta	u	10% or Rs.135 per piece, whichever is higher	-
6211 42 90	--- Other	u	10% or Rs.135 per piece, whichever is higher	-
6211 43 00	-- Of man-made fibres	u	10% or Rs.135 per piece, whichever is higher	-
6211 49	-- Of Other textile materials:			
6211 49 10	--- Of wool or fine animal hair	u	10%	-
6211 49 90	--- Other	u	10%	-
6212	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED			
6212 10 00	- Brassieres	u	10% or Rs.30 per piece, whichever is higher	-
6212 20 00	- Girdles and panty-girdles	u	10% or Rs.30 per piece, whichever is higher	-
6212 30 00	- Corselettes	u	10% or Rs.30 per piece, whichever is higher	-
6212 90	- <i>Other</i> :			
6212 90 10	--- Suspender belts, braces, suspender garters	u	10% or Rs.30 per piece, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
6212 90 90	--- Other	u	10%% or Rs.30 per piece, whichever is higher	-
6213	HANDKERCHIEFS			
6213 20 00	- Of cotton	u	10%	-
6213 90	- <i>Other :</i>			
6213 90 10	--- Of man-made fibres	u	10%	-
6213 90 90	--- Of other textile materials	u	10%	-
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE			
6214 10	- <i>Of silk or silk waste :</i>			
6214 10 10	--- Scarves of silk measuring 60 cms or less	u	10% or Rs.390 per piece, whichever is higher	-
6214 10 20	--- Shawls, scarves (exceeding 60 cms) and the like	u	10% or Rs.390 per piece, whichever is higher	-
6214 10 30	--- Of Handoom	u	10% or Rs.390 per piece, whichever is higher	-
6214 10 90	--- Other	u	10% or Rs.390 per piece, whichever is higher	-
6214 20	- <i>Of wool or fine animal hair :</i>			
6214 20 10	--- Shawls	u	10% or Rs.180 per piece, whichever is higher	-
6214 20 20	--- Scarves	u	10% or Rs.180 per piece, whichever is higher	-
6214 20 30	--- Mufflers	u	10% or Rs.180 per piece, whichever is higher	-
6214 20 90	---- Other	u	10% or Rs.180 per piece, whichever is higher	-
6214 30 00	- Of synthetic fibres	u	10%	-
6214 40 00	- Of artificial fibres	u	10%	-
6214 90	- <i>Of other textile materials :</i>			
6214 90 10	--- Abrabroomal, cotton	u	10% or Rs.75 per piece, whichever is higher	-
	--- <i>Chadars, cotton :</i>			
6214 90 21	---- Grey	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 22	---- White bleached	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 29	---- Other	u	10% or Rs.75 per piece, whichever is higher	-
	--- <i>Odhani, cotton :</i>			
6214 90 31	---- Grey	u	10% or Rs.75 per piece, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
6214 90 32	---- White bleached	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 39	---- Other	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 40	--- Scarves, cotton	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 50	--- Shawls, mufflers and the like, of cotton	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 60	--- Shawls, mufflers and the like of man-made fibres	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 90	--- Other	u	10% or Rs.75 per piece, whichever is higher	-
6215	TIES, BOW TIES AND CRAVATS			
6215 10 00	- Of silk or silk waste	u	10% or Rs.55 per piece, whichever is higher	-
6215 20 00	- Of man-made fibres	u	10% or Rs.55 per piece, whichever is higher	-
6215 90	- <i>Of other textile materials :</i>			
6215 90 10	--- Of cotton	u	10% or Rs.55 per piece, whichever is higher	-
6215 90 90	---- Other	u	10% or Rs.55 per piece, whichever is higher	-
6216	GLOVES, MITTENS AND MITTS			
6216 00	- <i>Gloves, mittens and mitts :</i>			
6216 00 10	--- Of cotton	pa	10%	-
6216 00 20	--- Of Handloom	pa	10%	-
6216 00 90	--- Other	pa	10%	-
6217	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 6212			
6217 10	- <i>Accessories :</i>			
6217 10 10	--- For articles of apparel of cotton	kg.	10%	-
6217 10 20	--- For articles of apparel of synthetic fibres	kg.	10%	-
6217 10 30	--- For articles of apparel of wool	kg.	10%	-
6217 10 40	--- For articles of apparel of silk	kg.	10%	-
6217 10 50	--- For articles of apparel of regenerated fibre	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
6217 10 60	--- For articles of apparel of other fibres	kg. 10%		-
6217 10 70	--- Stockings, socks sockettes and the like of cotton	kg. 10%		-
6217 10 90	--- Other	kg. 10%		-
6217 90	- <i>Parts :</i>			
6217 90 10	--- Collar cuffs and the like of cotton	kg. 10%		-
6217 90 20	--- Of silk	kg. 10%		-
6217 90 30	--- Of wool	kg. 10%		-
6217 90 40	--- Separately presented removable linings for raincoats and other	kg. 10%		-
6217 90 90	--- Other	kg. 10%		-

CHAPTER 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

NOTES :

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
 2. Sub-Chapter I does not cover :
 - (a) goods of Chapters 56 to 62 ; or
 - (b) worn clothing or other worn articles of heading 6309.
 3. Heading 6309 applies only to the following goods :
 - (a) articles of textile materials :
 - (i) clothing and clothing accessories, and parts thereof ;
 - (ii) blankets and travelling rugs ;
 - (iii) bed linen, table linen, toilet linen and kitchen linen ;
 - (iv) furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805.
 - (b) footwear and headgear of any material other than asbestos.
- In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :
- (i) they must show signs of appreciable wear, and
 - (ii) they must be presented in bulk or in bales, sacks or similar packings.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
I.—OTHER MADE UP TEXTILE ARTICLES				
6301	BLANKETS AND TRAVELLING RUGS			
6301 10 00	- Electric blankets	u	10%	-
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	u	10% or Rs. 275 per piece, whichever is higher	-
6301 30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	u	10%	-
6301 40 00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	u	10%	-
6301 90	- <i>Other blankets and travelling rugs :</i>			
6301 90 10	--- Jute blankets including blankets of blended jute	u	10%	-

(1)	(2)	(3)	(4)	(5)
6301 90 90	--- Other	u	10%	-
6302	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN			
6302 10	- <i>Bed linen, knitted or crocheted :</i>			
6302 10 10	--- Of cotton	kg.	10%	-
6302 10 90	--- Other	kg.	10%	-
	- <i>Other bed linen, printed :</i>			
6302 21	-- Of cotton			
6302 21 10	--- Handloom	kg.	10% or Rs. 108 per kg., whichever is higher	-
6302 21 90	--- Other	kg.	10% or Rs. 108 per kg., whichever is higher	-
6302 22 00	-- Of man-made fibres	kg.	10%	-
6302 29 00	-- Of other textile materials	kg.	10%	-
	- <i>Other bed linen :</i>			
6302 31 00	-- Of cotton	kg.	10% or Rs. 96 per kg., whichever is higher	-
6302 32 00	-- Of man-made fibres	kg.	10%	-
6302 39 00	-- Of other textile materials	kg.	10%	-
6302 40	- <i>Table linen, knitted or crocheted :</i>			
6302 40 10	--- Of silk	kg.	10%	-
6302 40 20	--- Of wool or fine animal hair	kg.	10%	-
6302 40 30	--- Of cotton	kg.	10%	-
6302 40 40	--- Of man-made fibres	kg.	10%	-
6302 40 90	--- Other	kg.	10%	-
	- <i>Other table linen :</i>			
6302 51	-- Of cotton			
6302 51 10	-- Handloom	kg.	10%	-
6302 51 90	-- Other	kg.	10%	-
6302 53 00	-- Of man-made fibres	kg.	10%	-
6302 59 00	-- Of other textile materials	kg.	10%	-
6302 60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton			
6302 60 10	--- Handloom	kg.	10%	-
6302 60 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Other :</i>			
6302 91	-- Of cotton			
6302 91 10	--- Handloom	kg.	10%	-
6302 91 90	--- Other	kg.	10%	-
6302 93 00	-- Of man-made fibres	kg.	10%	-
6302 99 00	-- Of other textile materials	kg.	10%	-
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES			
	- <i>Knitted or crocheted :</i>			
6303 12 00	-- Of synthetic fibres	kg.	10%	-
6303 19 00	-- Of other textile materials	kg.	10%	-
	- <i>Other :</i>			
6303 91 00	-- Of cotton	kg.	10%	-
6303 92 00	-- Of synthetic fibres	kg.	10%	-
6303 99	-- <i>Of other textile materials :</i>			
6303 99 10	--- Silk shower curtains	kg.	10%	-
6303 99 90	--- Other	kg.	10%	-
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 9404			
	- <i>Bedspreads :</i>			
6304 11 00	-- Knitted or crocheted	u	10%	-
6304 19	-- <i>other :</i>			
6304 19 10	--- Bedsheets and bedcovers, of cotton	u	10%	-
6304 19 20	--- Bedspreads of silk	u	10%	-
6304 19 30	--- Bedsheets and bedcovers of man-made fibres	u	10%	-
6304 19 40	--- Bed sheets and Bed covers of cotton, Handloom	u	10%	-
6304 19 90	--- Other	u	10%	-
	- <i>Other :</i>			
6304 91	-- <i>Knitted or crocheted :</i>			
6304 91 10	--- Silk belt	u	10%	-
6304 91 20	--- Woollen cushion cover	u	10%	-
6304 91 90	--- Other	u	10%	-
6304 92	-- <i>Not knitted or crocheted, of cotton :</i>			
	--- Counterpanes			
6304 92 11	---- Of Handloom	u	10%	-
6304 92 19	---- Other	u	10%	-
	--- Napkins			
6304 92 21	---- Of Handloom	u	10%	-
6304 92 29	---- Other	u	10%	-
	--- Pillow cases and pillow slips			
6304 92 31	---- Of Handloom	u	10%	-
6304 92 39	---- Other	u	10%	-

(1)	(2)	(3)	(4)	(5)
	--- Table cloth and Table Covers			
6304 92 41	---- of Handloom	u	10%	-
6304 92 49	---- Other	u	10%	-
6304 92 50	--- Terry towel	u	10%	-
6304 92 60	--- Towels, other than terry towel	u	10%	-
6304 92 70	--- Mosquito nets	u	10%	-
	--- Cushion covers			
6304 92 81	---- Of Handloom	u	10%	-
6304 92 89	---- Other	u	10%	-
	--- Other furnishing articles			
6304 92 91	---- Of Handloom	u	10%	-
6304 92 99	---- Other	u	10%	-
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	u	10%	-
6304 99	-- <i>Not knitted or crocheted, of other textile material :</i>			
6304 99 10	--- Silk cushion covers	u	10%	-
	--- Other			
6304 99 91	---- Of silk, Handloom	u	10%	-
6304 99 92	---- Of wool, Handloom	u	10%	-
6304 99 99	---- Other	u	10%	-
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS			
6305 10	- <i>Of jute or of other textile bast fibres of heading 5303 :</i>			
6305 10 10	--- Jute bagging for raw cotton	kg.	10%	-
6305 10 20	--- Jute corn (grains) sacks	kg.	10%	-
6305 10 30	--- Jute hessian bags	kg.	10%	-
6305 10 40	--- Jute sacking bags	kg.	10%	-
6305 10 50	--- Jute wool sacks	kg.	10%	-
6305 10 60	--- Plastic coated or paper cum polythene lined jute bags and sacks	kg.	10%	-
6305 10 70	--- Paper laminated hessian jute	kg.	10%	-
6305 10 80	--- Jute soil savers	kg.	10%	-
6305 10 90	--- Other	kg.	10%	-
6305 20 00	- Of cotton	kg.	10%	-
	- <i>Of man-made textile materials :</i>			
6305 32 00	-- Flexible intermediate bulk containers	kg.	10%	-
6305 33 00	-- Other, of polyethylene or polypropylene strip or the like	kg.	10%	-
6305 39 00	-- Other	kg.	10%	-
6305 90 00	- Of other textile materials	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS			
	- <i>Tarpaulins, awnings and sunblinds :</i>			
6306 12 00	-- Of synthetic fibres	kg.	10%	-
6306 19	-- <i>Of other textile materials :</i>			
6306 19 10	--- Jute tarpaulins (including DW tarpaulin)	kg.	10%	-
6306 19 20	--- Blinds or awnings of coir	kg.	10%	-
6306 19 30	--- Venetian or Austrian blinds	kg.	10%	-
6306 19 90	--- Other	kg.	10%	-
	- <i>Tents :</i>			
6306 22 00	-- Of synthetic fibres	kg.	10%	-
6306 29	-- <i>Of other textile materials :</i>			
6306 29 10	--- Of jute	kg.	10%	-
6306 29 90	--- Other	kg.	10%	-
6306 30 00	- Sails	kg.	10%	-
6306 40 00	- Pneumatic mattresses	u	10%	-
6306 90	- <i>Other :</i>			
6306 90 10	--- Of cotton	kg.	10%	-
6306 90 90	--- Of other textile materials	kg.	10%	-
6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS			
6307 10	- <i>Floor-cloths, dish-cloths, dusters and similar cleaning cloths :</i>			
6307 10 10	--- Of cotton	kg.	10%	-
6307 10 20	--- Of man-made fibres	kg.	10%	-
6307 10 30	--- Of Cotton, Handloom	kg.	10%	-
6307 10 90	--- Other	kg.	10%	-
6307 20	- <i>Life-jackets and life-belts :</i>			
6307 20 10	--- Of cotton	kg.	10%	-
6307 20 90	--- Other	kg.	10%	-
6307 90	- <i>Other :</i>			
	--- <i>Dress materials hand printed :</i>			
6307 90 11	---- Of cotton	kg.	10%	-
6307 90 12	---- Of silk	kg.	10%	-
6307 90 13	---- Of man-made fibres	kg.	10%	-
6307 90 19	---- Other	kg.	10%	-
6307 90 20	--- Made up articles of cotton	kg.	10%	-
6307 90 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
II.—SETS				
6308 00 00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE	kg.	10%	-
III.—WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				
6309 00 00	WORN CLOTHING AND OTHER WORN ARTICLES	kg.	10%	--
6310	USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS			
6310 10	- <i>Sorted :</i>			
6310 10 10	--- Woollen rags	kg.	10%	-
6310 10 20	--- Cotton rags	kg.	10%	-
6310 10 30	--- Gunny cuttings	kg.	10%	-
6310 10 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
6310 90 10	--- Woollen rags	kg.	10%	-
6310 90 20	--- Cotton rags	kg.	10%	-
6310 90 30	--- Gunny cuttings	kg.	10%	-
6310 90 40	--- Synthetic rags	kg.	10%	-
6310 90 90	--- Other	kg.	10%	-

Exemption to Jute products falling under heading 6305 when imported from Bangladesh:
[Notifn. No. 8/2011-Cus., dt. 14.2.2011 as amended by 114/11].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts, Jute products falling under heading 5307, 5310, 5607, 5705 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported from Bangladesh, from the whole of the additional duty of customs, leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING- STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

NOTES :

1. This Chapter does not cover :

(a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI) ;

(c) worn footwear of heading 6309 ;

(d) articles of asbestos (heading 6812) ;

(e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021) ; or

(f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 6406, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 9606.

3. For the purposes of this Chapter :

(a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term “leather” refers to the goods of headings 4107 and 4112 to 4114.

4. Subject to Note 3 to this Chapter :

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

SUB-HEADING NOTE :

For the purposes of sub-headings 6402 12, 6402 19, 6403 12, 6403 19 and 6404 11, the expression “sports footwear” applies only to :

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, springs, stops, clips, bars or the like ;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6401	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES			
6401 10	- <i>Footwear incorporating a protective metal toe-cap :</i>			
6401 10 10	--- Of rubber	pa	10%	-
6401 10 90	--- Other	pa	10%	-
	- <i>Other footwear :</i>			
6401 92	-- <i>Covering the ankle but not covering the knee :</i>			
6401 92 10	--- Of rubber	pa	10%	-
6401 92 90	--- Other	pa	10%	-
6401 99	-- <i>Other :</i>			
6401 99 10	--- Of rubber	pa	10%	-
6401 99 90	--- Other	pa	10%	-
6402	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS			
	- <i>Sports footwear :</i>			
6402 12	-- <i>Ski-boots, cross-country ski footwear and snowboard boots :</i>			
6402 12 10	--- Of rubber	pa	10%	-
6402 12 90	--- Other	pa	10%	-
6402 19	-- <i>Other :</i>			
6402 19 10	--- Of rubber	pa	10%	-
6402 19 90	--- Other	pa	10%	-
6402 20	- <i>Footwear with upper straps or thongs assembled to the sole by means of plugs :</i>			
6402 20 10	--- Of rubber	pa	10%	-
6402 20 90	--- Other	pa	10%	-
	- <i>Other footwear :</i>			
6402 91	-- <i>Covering the ankle :</i>			
6402 91 10	--- Of rubber	pa	10%	-
6402 91 90	--- Other	pa	10%	-
6402 99	-- <i>Other :</i>			
6402 99 10	--- Of rubber	pa	10%	-
6402 99 90	--- Other	pa	10%	-

(1)	(2)	(3)	(4)	(5)
6403	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER			
	- <i>Sports footwear :</i>			
6403 12 00	-- Ski-boots, cross-country ski footwear and snowboard boots	pa	10%	-
6403 19	-- <i>Other :</i>			
6403 19 10	--- With outer soles of leather	pa	10%	-
6403 19 20	--- With outer soles of rubber	pa	10%	-
6403 19 90	--- Other	pa	10%	-
6403 20	- <i>Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe :</i>			
	--- <i>All leather, closed toe :</i>			
6403 20 11	---- For men	pa	10%	-
6403 20 12	---- For women	pa	10%	-
6403 20 13	---- For children	pa	10%	-
6403 20 19	---- Other	pa	10%	-
	--- <i>All leather, open toe :</i>			
6403 20 21	---- For men	pa	10%	-
6403 20 22	---- For women	pa	10%	-
6403 20 23	---- For children	pa	10%	-
6403 20 29	---- Others	pa	10%	-
6403 20 30	--- Of leather soles with embroidered uppers	pa	10%	-
6403 20 40	--- Kolapuri chappals and similar footwear	pa	10%	-
6403 20 90	--- Other	pa	10%	-
6403 40 00	- Other footwear, incorporating a protective metal toe-cap	pa	10%	-
	- <i>Other footwear, with outer soles of leather :</i>			
6403 51	-- <i>Covering the ankle :</i>			
	--- <i>All leather shoes :</i>			
6403 51 11	---- For men	pa	10%	-
6403 51 12	---- For women	pa	10%	-
6403 51 13	---- For children	pa	10%	-
6403 51 19	---- Other	pa	10%	-
6403 51 90	--- Other	pa	10%	-
6403 59	-- <i>Other :</i>			
6403 59 10	--- For men	pa	10%	-
6403 59 20	--- For women	pa	10%	-
6403 59 30	--- For children	pa	10%	-
6403 59 90	--- Other	pa	10%	-
	- <i>Other footwear :</i>			
6403 91	-- <i>Covering the ankle :</i>			
6403 91 10	--- Leather boots and other footwear with	pa	10%	-

(1)	(2)	(3)	(4)	(5)
	rubber sole			
6403 91 20	--- Leather footwear with plastic and synthetic sole	pa	10%	-
6403 91 90	--- Other	pa	10%	-
6403 99	-- <i>Other :</i>			
6403 99 10	--- Leather sandals with rubber sole	pa	10%	-
6403 99 20	--- Leather sandals with plastic or synthetic sole	pa	10%	-
6403 99 90	--- Other	pa	10%	-
6404	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS			
	- <i>Footwear with outer soles of rubber or plastics :</i>			
6404 11	-- <i>Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like :</i>			
6404 11 10	--- Of rubber sole with canvas upper	pa	10%	-
6404 11 20	--- Of rubber sole with leather cloth uppers	pa	10%	-
6404 11 90	--- Other	pa	10%	-
6404 19	-- <i>Other :</i>			
6404 19 10	--- Of rubber sole with canvas upper	pa	10%	-
6404 19 20	--- Of rubber sole with leather cloth uppers	pa	10%	-
6404 19 90	--- Other	pa	10%	-
6404 20 00	- Footwear with outer soles of leather or composition leather	pa	10%	-
6405	OTHER FOOTWEAR			
6405 10 00	- With uppers of leather or composition leather	pa	10%	-
6405 20 00	- With uppers of textile materials	pa	10%	-
6405 90 00	- Other	pa	10%	-
6406	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF			
6406 10	- <i>Uppers and parts thereof, other than stiffeners :</i>			
6406 10 10	--- Embroidered uppers of textile materials	kg.	10%	-
6406 10 20	--- Leather uppers (prepared)	kg.	10%	-
6406 10 30	--- Goat lining	kg.	10%	-
6406 10 40	--- Sheep lining	kg.	10%	-
6406 10 90	--- Other	kg.	10%	-
6406 20 00	- Outer soles and heels, of rubber or plastics	kg.	10%	-
6406 90	- <i>Other:</i>			
6406 90 10	--- Of wood	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
6406 90 20	--- Leather parts other than soles and prepared uppers	kg.	10%	-
6406 90 30	--- Leather soles	kg.	10%	-
6406 90 40	--- Gaiters, leggings and similar articles	kg.	10%	-
6406 90 50	--- Parts of gaiters, leggings and similar articles	kg.	10%	-
6406 90 90	--- Other	kg.	10%	-

CHAPTER 65

Headgear and parts thereof

NOTES :

1. This Chapter does not cover:

(a) worn headgear of heading 6309;

(b) asbestos headgear (heading 6812); or

(c) dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6501	HATS AND OTHER HEADGER, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED			
6505 00	- Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:			
6505 00 10	--- Hair nets	kg.	10%	-
6505 00 90	--- Other	kg.	10%	-
6502	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED			
6502 00	- <i>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed:</i>			
6502 00 10	--- Of cotton	kg.	10%	-
6502 00 20	--- Of wool	kg.	10%	-
6502 00 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
6503 00 00	OMITTED			
6504 00 00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	kg.	10%	-
6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED			
6505 00	- <i>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed</i>			
6505 00 10	--- Hair nets	kg.	10%	-
6505 00 90	--- Other	kg.	10%	-
6506	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED			
6506 10	- <i>Safety headgear:</i>			
6506 10 10	--- Speed glass welding helmets or other helmets meant for industrial use	u	10%	-
6506 10 90	--- Other	u	10%	-
	- <i>Other:</i>			
6506 91 00	-- Of rubber or of plastics	kg.	10%	-
6506 99 00	-- Of other materials	kg.	10%	-
6507 00 00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	kg.	10%	-

CHAPTER 66

*Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips,
riding-crops and parts thereof*

NOTES :

1. This Chapter does not cover:

- (a) measure walking-sticks or the like (heading 9017);
- (b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6601	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)			
6601 10 00	- Garden or similar umbrellas	u	10%	-
	- <i>Other:</i>			
6601 91 00	-- Having a telescopic shaft	u	10%	-
6601 99 00	-- Other	u	10%	-
6602 00 00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE	u	10%	-
6603	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 6601 TO 6602			
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	kg.	10%	-
	- <i>Other:</i>			
6603 90				
6603 90 10	--- Umbrella ribs	kg.	10%	-
6603 90 90	--- Other	kg.	10%	-

CHAPTER 67

*Prepared feathers and down and articles made of feathers or of down;
artificial flowers; articles of human hair*

NOTES :

1. This Chapter does not cover :

- (a) straining cloth of human hair (heading 5911) ;
- (b) floral motifs of lace, of embroidery or other textile fabric (Section XI) ;
- (c) footwear (Chapter 64) ;
- (d) headgear or hair-nets (Chapter 65) ;
- (e) toys, sports requisites or carnival articles (Chapter 95); or
- (f) feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 6701 does not cover :

- (a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
- (b) articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) artificial flowers or foliage or parts thereof or made up articles of heading 6702.

3. Heading 6702 does not cover :

- (a) articles of glass (Chapter 70) ;
- (b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6701	SKINS AND OTHER PARTS OF BIRDSWITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 0505 AND WORKED QUILLS AND SCAPES)			
6701 00	- <i>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and</i>			

(1)	(2)	(3)	(4)	(5)
	<i>articles thereof (other than goods of heading 0505 and worked quills and scapes):</i>			
6701 00 10	--- Feather dusters	kg.	10%	-
6701 00 90	--- Other	kg.	10%	-
6702	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT			
6702 10	- <i>Of plastics :</i>			
6702 10 10	--- Decorative plants	kg.	10%	-
6702 10 90	--- Other	kg.	10%	-
6702 90	- <i>Of other materials :</i>			
6702 90 10	--- Of jute	kg.	10%	-
6702 90 90	--- Other	kg.	10%	-
6703	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE			
6703 00	- <i>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like :</i>			
6703 00 10	--- Human hair, dressed, thinned, bleached or otherwise worked	kg.	10%	-
6703 00 20	--- Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	kg.	10%	-
6704	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED			
	- <i>Of synthetic textile materials :</i>			
6704 11 00	-- Complete wigs	kg.	10%	-
6704 19	-- <i>Other :</i>			
6704 19 10	--- Hair nets	kg.	10%	-
6704 19 90	--- Other	kg.	10%	-
6704 20	- <i>Of human hair :</i>			
6704 20 10	--- Wigs	kg.	10%	-
6704 20 20	--- Hair nets	kg.	10%	-
6704 20 90	--- Other	kg.	10%	-
6704 90 00	- Of other materials	kg.	10%	-

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

NOTES :

1. This Chapter does not cover :

- (a) goods of Chapter 25 ;
- (b) coated, impregnated or covered paper and paperboard of heading 4810 or 4811 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper and paperboard) ;
- (c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric) ;
- (d) articles of Chapter 71 ;
- (e) tools or parts of tools, of Chapter 82 ;
- (f) lithographic stones of heading 8442 ;
- (g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547 ;
- (h) dental burrs (heading 9018) ;
- (ij) articles of Chapter 91 (for example, clocks and clock cases) ;
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings) ;
- (l) articles of Chapter 95 (for example, toys, games and sports requisites) ;
- (m) articles of heading 9602, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or
- (n) articles of Chapter 97 (for example, works of art).

2. In heading 6802, the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 2512.5 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6801 00 00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 6801; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE)			
6802 10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - <i>Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :</i>	kg.	10%	-
6802 21	-- <i>Marble, travertine and alabaster :</i>			
6802 2110	--- Marble blocks or tiles	kg.	10%	-
6802 21 20	--- Marble monumental stone	kg.	10%	-
6802 21 90	--- Other	kg.	10%	-
6802 23	-- <i>Granite :</i>			
6802 23 10	--- Granite blocks or tiles	kg.	10%	-
6802 23 90	--- Other	kg.	10%	-
6802 29 00	-- Other stone - <i>Other :</i>	kg.	10%	-
6802 91 00	-- Marble, travertine and alabaster	kg.	10%	-
6802 92 00	-- Other calcareous stone	kg.	10%	-
6802 93 00	-- Granite	kg.	10%	-
6802 99 00	-- Other stone	kg.	10%	-
6803 00 00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	kg.	10%	-
6804	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS			
6804 10 00	- Millstones and grindstones for milling, grinding or pulping	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Other millstones, grindstones, grinding wheels and the like :</i>			
6804 21	-- <i>Of agglomerated synthetic or natural diamond:</i>			
6804 21 10	--- Diamond impregnated wheels	kg.	10%	-
6804 21 90	--- Other	kg.	10%	-
6804 22	-- <i>Of other agglomerated abrasives or of ceramics :</i>			
6804 22 10	--- Grinding wheels of synthetic abrasives	kg.	10%	-
6804 22 20	--- Grinding wheels of other materials	kg.	10%	-
6804 22 90	--- Other	kg.	10%	-
6804 23	-- <i>Of natural stone :</i>			
6804 23 10	--- Grinding wheels made of natural stone	kg.	10%	-
6804 23 90	--- Other	kg.	10%	-
6804 30	- <i>Hand sharpening or polishing stones:</i>			
6804 30 10	--- Polishing stones	kg.	10%	-
6804 30 20	--- Sharpening stones	kg.	10%	-
6805	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP			
6805 10	- <i>On a base of woven textile fabric only :</i>			
6805 10 10	--- Abrasive cloth	kg.	10%	-
6805 10 90	--- Other	kg.	10%	-
6805 20	- <i>On a base of paper or paperboard only :</i>			
6805 20 10	--- Emery or corundum coated paper	kg.	10%	-
6805 20 20	--- Flint coated paper	kg.	10%	-
6805 20 30	--- Glass or sand coated paper	kg.	10%	-
6805 20 40	--- Other abrasive paper	kg.	10%	-
6805 20 90	--- Other	kg.	10%	-
6805 30 00	- On a base of other materials	kg.	10%	-
6806	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 6811 OR 6812 OR OF CHAPTER 69			
6806 10 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg.	10%	-
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg.	10%	-
6806 90 00	- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
6807	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH)			
6807 10	- <i>In-rolls :</i>			
6807 10 10	--- Tarfelt roofing	kg.	10%	-
6807 10 90	--- Other	kg.	10%	-
6807 90	- <i>Other:</i>			
6807 90 10	--- Tarfelt roofing	kg.	10%	-
6807 90 90	--- Other	kg.	10%	-
6808 00 00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	kg.	10%	-
6809	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER			
	- <i>Boards, sheets, panels, tiles and similar articles, not ornamented :</i>			
6809 11 00	-- Faced or reinforced with paper or paperboard only	kg.	10%	-
6809 19 00	-- Other	kg.	10%	-
6809 90 00	- Other articles	kg.	10%	-
6810	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED			
	- <i>Tiles, flagstones, bricks and similar articles :</i>			
6810 11	-- <i>Building blocks and bricks :</i>			
6810 11 10	--- Cement bricks	kg.	10%	-
6810 11 90	--- Other	kg.	10%	-
6810 19	-- <i>Other :</i>			
6810 19 10	--- Cement tiles for mosaic	kg.	10%	-
6810 19 90	--- Other	kg.	10%	-
	- <i>Other articles :</i>			
6810 91 00	-- Prefabricated structural components for building or civil engineering	kg.	10%	-
6810 99	-- <i>Other :</i>			
6810 99 10	--- Concrete boulder	kg.	10%	-
6810 99 90	--- Other	kg.	10%	-
6811	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE			
6811 40	- <i>Containing asbestos:</i>			

(1)	(2)	(3)	(4)	(5)
6811 40 10	--- Asbestos - cement sheets	kg.	10%	-
6811 40 20	--- Asbestos - cement tiles	kg.	10%	-
6811 40 90	--- Other	kg.	10%	-
	- <i>Not containing asbestos:</i>			
6811 81 00	-- Corrugated sheets	kg.	10%	-
6811 82 00	-- Other sheets, panels, tiles and similar articles	kg.	10%	-
6811 89	-- Other articles:			
6811 89 10	--- Tubes, pipes and tube or pipe fittings	kg.	10%	-
6811 89 90	--- Other	kg.	10%	-
6812	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 6811 OR 6813			
6812 80 00	- Of crocidolite	kg.	10%	-
	- <i>Other :</i>			
6812 91 00	-- Clothing, clothing accessories, footwear and headgear	kg.	10%	-
6812 92	-- <i>Paper, millboard and felt:</i>			
	--- <i>Millboard:</i>			
6812 92 11	---- Asbestos	kg.	10%	-
6812 92 19	---- Other	kg.	10%	-
6812 92 90	--- Other	kg.	10%	-
6812 93 00	-- Compressed asbestos fibre jointing, in sheets or rolls	kg.	10%	-
6812 99	-- <i>Other:</i>			
	--- <i>Lagging compounds:</i>			
6812 99 11	---- Asbestos	kg.	10%	-
-6812 99 19	---- Other	kg.	10%	-
	--- Asbestos packing joints and gaskets:			
6812 99 21	---- Packing joints	kg.	10%	-
6812 99 22	---- Gaskets	kg.	10%	-
6812 99 90	--- Other	kg.	10%	-
6813	FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS			

(1)	(2)	(3)	(4)	(5)
6813 20	-- <i>Containing asbestos:</i>			
6813 20 10	--- Brake lining and pads	kg.	10%	-
6813 20 90	--- Asbestos friction materials	kg.	10%	-
	-- <i>Not containing asbestos :</i>			
6813 81 00	--- Brake linings and pads	kg.	10%	-
6813 89 00	-- Other	kg.	10%	-
6814	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS			
6814 10	- <i>Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support :</i>			
6814 10 10	--- Cut mica condenser films or plates	kg.	10%	-
6814 10 20	--- Sheets and strips cut to shape	kg.	10%	-
6814 10 30	--- Washers and discs	kg.	10%	-
6814 10 90	--- Other	kg.	10%	-
6814 90	- <i>Other :</i>			
6814 90 10	--- Mica stacked units	kg.	10%	-
6814 90 20	--- Silvered mica, capacitor plates or silvered mica plates	kg.	10%	-
6814 90 30	--- Micanite and all sorts of built up mica	kg.	10%	-
6814 90 40	--- Micapaper or reconstituted mica paper	kg.	10%	-
6814 90 50	--- Moulded glass bonded or glass bonded mica	kg.	10%	-
6814 90 60	--- Mica bricks	kg.	10%	-
6814 90 90	--- Other	kg.	10%	-
6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED			
6815 10	- <i>Non-electrical articles of graphite or other carbon :</i>			
6815 10 10	--- Graphite filter candle	kg.	10%	-
6815 10 20	--- Non-electrical articles of graphite	kg.	10%	-
6815 10 90	--- Other	kg.	10%	-
6815 20 00	- Articles of peat	kg.	10%	-
	- <i>Other articles :</i>			
6815 91 00	-- Containing magnesite, dolomite or chromite	kg.	10%	-
6815 99	-- <i>Other :</i>			
6815 99 10	--- Bricks and tiles of fly ash	kg.	10%	-
6815 99 20	--- Sanitary wares, kitchen wares and other made up articles of fly ash	kg.	10%	-
6815 99 90	--- Other	kg.	10%	-

CHAPTER 69
Ceramic products

NOTES:

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.

2. This Chapter does not cover :

- (a) products of heading 2844;
- (b) articles of heading 6804;
- (c) articles of Chapter 71 (for example, imitation jewellery);
- (d) cermets of heading 8113;
- (e) articles of Chapter 82;
- (f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
- (g) artificial teeth (heading 9021);
- (h) articles of Chapter 91 (for example, clocks and clock cases);
- (i) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (k) articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or
- (m) articles of Chapter 97 (for example, works of art).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	I.—GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
6901	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS			
6901 00	- Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths :			
6901 00 10	--- Bricks	mt	10%	-
6901 00 20	--- Blocks	mt	10%	-

(1)	(2)	(3)	(4)	(5)
6901 00 30	--- Tiles	mt	10%	-
6901 00 90	--- Other	mt	10%	-
6902	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS			
6902 10	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ :			
6902 10 10	--- Magnesite bricks and shapes	mt	10%	-
6902 10 20	--- Chrome magnesite bricks	mt	10%	-
6902 10 30	--- Magnesite chrome bricks and shapes	mt	10%	-
6902 10 40	--- Magnesite carbon bricks and shapes	mt	10%	-
6902 10 50	--- Direct bonded basic bricks and shapes	mt	10%	-
6902 10 90	--- Other	mt	10%	-
6902 20	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products :			
6902 20 10	--- Silica bricks and shapes	mt	10%	-
6902 20 20	--- High alumina bricks and shapes	mt	10%	-
6902 20 30	--- Alumina carbon bricks and shapes	mt	10%	-
6902 20 40	--- Silicon Carbide bricks and shapes	mt	10%	-
6902 20 50	--- Mullite bricks	mt	10%	-
6902 20 90	--- Other	mt	10%	-
6902 90	- Other :			
6902 90 10	--- Fire clay bricks and shapes	mt	10%	-
6902 90 20	--- Graphite bricks and shapes	mt	10%	-
6902 90 30	--- Vermiculite insulation bricks	mt	10%	-
6902 90 40	--- Clay graphite stopper heads	mt	10%	-
6902 90 90	--- Other	mt	10%	-
6903	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS			
6903 10	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products :			
6903 10 10	--- Magnesite carbon bricks, shapes and graphetised alumina	mt	10%	-
6903 10 90	--- Other	mt	10%	-
6903 20	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂) :			

(1)	(2)	(3)	(4)	(5)
6903 20 10	--- Silicon carbide crucibles	mt	10%	-
6903 20 90	--- Other	mt	10%	-
6903 90	- Other :			
6903 90 10	--- Zircon or zircon-mullite refractories	mt	10%	-
6903 90 20	--- Basalt tiles	mt	10%	-
6903 90 30	--- Ceramic fibres	mt	10%	-
6903 90 40	--- Monolithics or castables (fire-clay, basic, silica, high alumina, insulating)	mt	10%	-
6903 90 90	--- Other	mt	10%	-

II.—OTHER CERAMIC PRODUCTS

6904	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE			
6904 10 00	- Building bricks	Tu	10%	-
6904 90 00	- Other	mt	10%	-
6905	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS			
6905 10 00	- Roofing tiles	mt	10%	-
6905 90 00	- Other	mt	10%	-
6906 00 00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	mt	10%	-
6907	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING			
6907 10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :			
6907 10 10	--- Vitrified tiles, whether polished or not	m ²	10%	-
6907 10 90	--- Other	m ²	10%	-
6907 90	- Other :			
6907 90 10	--- Vitrified tiles, whether polished or not	m ²	10%	-
6907 90 90	--- Other	m ²	10%	-
6908	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING			
6908 10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is			

(1)	(2)	(3)	(4)	(5)
	capable of being enclosed in a square the side of which is less than 7 cm :			
6908 10 10	--- Ceramic mosaic cubes	m ²	10%	-
6908 10 20	--- Ceramic mosaic tiles	m ²	10%	-
6908 10 90	--- Other	m ²	10%	-
6908 90	- Other:			
6908 90 10	--- Ceramic mosaic cubes	m ²	10%	-
6908 90 20	--- Ceramic mosaic tiles	m ²	10%	-
6908 90 90	--- Other	m ²	10%	-
6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS			
	- Ceramic wares for laboratory, chemical or other technical uses :			
6909 11 00	-- Of porcelain or china	kg.	10%	-
6909 12 00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	kg.	10%	-
6909 19	-- Other :			
6909 19 10	--- Ceramic filter candle	kg.	10%	-
6909 19 90	--- Other	kg.	10%	-
6909 90 00	- Other	kg.	10%	-
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES			
6910 10 00	- Of porcelain or china	kg.	10%	-
6910 90 00	- Other	kg.	10%	-
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA			
6911 10	- Tableware and kitchenware:			
	--- Tableware :			
6911 10 11	---- Of bone china and soft porcelain	kg.	10%	-
6911 10 19	---- Other	kg.	10%	-
	--- Kitchenware:			
6911 10 21	---- Of Bone china and soft porcelain	kg.	10%	-
6911 10 29	---- Other	kg.	10%	-
6911 90	- Other :			
6911 90 10	--- Toilet articles	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
6911 90 20	--- Water filters of a capacity not exceeding 40 litres	kg.	10%	-
6911 90 90	--- Other	kg.	10%	-
6912	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA			
6912 00	- Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :			
6912 00 10	--- Tableware	kg.	10%	-
6912 00 20	--- Kitchenware	kg.	10%	-
6912 00 30	--- Toilet articles	kg.	10%	-
6912 00 40	--- Clay articles	kg.	10%	-
6912 00 90	--- Other	kg.	10%	-
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES			
6913 10 00	- Of porcelain or china	kg.	10%	-
6913 90 00	- Other	kg.	10%	-
6914	OTHER CERAMIC ARTICLES			
6914 10 00	- Of porcelain or china	kg.	10%	-
6914 90 00	- Other	kg.	10%	-

CHAPTER 70
Glass and glassware

NOTES :

1. This Chapter does not cover :

(a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes) ;

(b) articles of Chapter 71 (for example, imitation jewellery) ;

(c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547 ;

(d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90 ;

(e) lamps or lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 9405;

(f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 7003, 7004 and 7005 :

(a) glass is not regarded as “worked” by reason of any process it has undergone before annealing ;

(b) cutting to shape does not affect the classification of glass in sheets ;

(c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 7019, the expression “glass wool” means :

(a) mineral wools with a silica (SiO_2) content not less than 60% by weight ;

(b) mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight .

Mineral wools which do not comply with the above specifications fall in heading 6806.

5. Throughout this Schedule, the expression “glass” includes fused quartz and other fused silica.

SUB-HEADING NOTE :

For the purposes of tariff items 7013 22 00, 7013 33 00, 7013 41 00 and 7013 91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
7001	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS			
7001 00	- <i>Cullet and other waste and scrap of glass; glass in the mass :</i>			
7001 00 10	--- Cullet and other waste and scrap of glass	kg.	10%	-
7001 00 20	--- Enamel glass in the mass	kg.	10%	-
7001 00 90	--- Other	kg.	10%	-
7002	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 7018), RODS OR TUBES, UNWORKED			
7002 10 00	- Balls	kg.	10%	-
7002 20	- <i>Rods :</i>			
7002 20 10	--- Enamel glass rods	kg.	10%	-
7002 20 90	--- Other	kg.	10%	-
	- <i>Tubes :</i>			
7002 31 00	-- Of fused quartz or other fused silica	kg.	10%	-
7002 32 00	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg.	10%	-
7002 39 00	-- Other	kg.	10%	-
7003	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED			
	- <i>Non-wired sheets :</i>			
7003 12	-- <i>Coloured throughout the mass (body-tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer :</i>			
7003 12 10	--- Tinted	m ²	10%	-
7003 12 90	--- Other	m ²	10%	-
7003 19	-- <i>Other :</i>			
7003 19 10	--- Tinted	m ²	10%	-
7003 19 90	--- Other	m ²	10%	-
7003 20	- <i>Wired sheets :</i>			
7003 20 10	--- Tinted	m ²	10%	-
7003 20 90	--- Other	m ²	10%	-
7003 30	- <i>Profiles :</i>			
7003 30 10	--- Tinted	m ²	10%	-
7003 30 90	--- Other	m ²	10%	-

(1)	(2)	(3)	(4)	(5)
7004	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED			
7004 20	- <i>Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer :</i>			
	--- <i>Window glass (sheet glass) :</i>			
7004 20 11	---- Tinted	m ²	10%	-
7004 20 19	---- Other	m ²	10%	-
	--- <i>Other :</i>			
7004 20 91	---- Tinted	m ²	10%	-
7004 20 99	---- Other	m ²	10%	-
7004 90	- <i>Other glass :</i>			
	--- <i>Window glass (sheet glass) :</i>			
7004 90 11	---- Tinted	m ²	10%	-
7004 90 19	---- Other	m ²	10%	-
	--- <i>Other:</i>			
7004 90 91	---- Tinted	m ²	10%	-
7004 90 99	---- Other	m ²	10%	-
7005	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED			
7005 10	- <i>Non-wired glass, having an absorbent, reflecting or non-reflecting layer :</i>			
7005 10 10	--- Tinted	m ²	10%	-
7005 10 90	--- Other	m ²	10%	-
	- <i>Other non-wired glass :</i>			
7005 21	-- <i>Coloured throughout the mass (body tinted) opacified, flashed or merely surface ground :</i>			
7005 21 10	--- Tinted	m ²	10%	-
7005 21 90	--- Other	m ²	10%	-
7005 29	-- <i>Other :</i>			
7005 29 10	--- Tinted	m ²	10%	-
7005 29 90	--- Other	m ²	10%	-
7005 30	- <i>Wired glass :</i>			
7005 30 10	--- Tinted	m ²	10%	-
7005 30 90	--- Other	m ²	10%	-
7006 00 00	OMITTED			

(1)	(2)	(3)	(4)	(5)
7007	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS			
	- <i>Toughened (tempered) safety glass :</i>			
7007 11 00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg.	10%	-
7007 19 00	-- Other	m ²	10%	-
	- <i>Laminated safety glass :</i>			
7007 21	-- <i>Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :</i>			
7007 21 10	--- Bullet proof glass	kg.	10%	-
7007 21 90	--- Other	kg.	10%	-
7007 29 00	-- Other	m ²	10%	-
7008	MULTIPLE-WALLED INSULATING UNITS OF GLASS			
7008 00	- <i>Multiple-walled insulating units of glass :</i>			
7008 00 10	--- Glazed glass, double walled	kg.	10%	-
7008 00 20	--- Glazed glass, multiple walled	kg.	10%	-
7008 00 90	--- Other	kg.	10%	-
7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS			
7009 10	- <i>Rear-view mirrors for vehicles :</i>			
7009 10 10	--- Prismatic rear-view mirror for vehicles	kg.	10%	-
7009 10 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
7009 91 00	-- Unframed	kg.	10%	-
7009 92 00	-- Framed	kg.	10%	-
7010	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS			
7010 10 00	- Ampoules	kg.	10%	-
7010 20 00	- Stoppers, lids and other closures	kg.	10%	-
7010 90 00	- Other	kg.	10%	-
7011	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE			
7011 10	- <i>For electric lighting :</i>			
7011 10 10	--- Glass envelopes for fluorescent lamps	kg.	10%	-
7011 10 20	--- Glass envelopes for filament lamps	kg.	10%	-
7011 10 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
7011 20 00	- For cathode-ray tubes	kg.	10%	-
7011 90	- <i>Other :</i>			
7011 90 10	--- Glass envelopes for electronic valves	kg.	10%	-
7011 90 90	--- Other	kg.	10%	-
7012 00 00	OMITTED			
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)			
7013 10 00	- Of glass-ceramics	kg.	10%	-
	- <i>Stemware drinking glasses, other than of glass-ceramics :</i>			
7013 22 00	-- Of lead crystal	kg.	10%	-
7013 28 00	-- Other	kg.	10%	-
	- <i>Other drinking glasses, other than of glass-ceramics :</i>			
7013 33 00	-- Of lead crystal	kg.	10%	-
7013 37 00	-- Other	kg.	10%	-
	- <i>Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :</i>			
7013 41 00	-- Of lead crystal	kg.	10%	-
7013 42 00	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C,	kg.	10%	-
7013 49 00	-- Other	kg.	10%	-
	- <i>Other glassware :</i>			
7013 91 00	-- Of lead crystal	kg.	10%	-
7013 99 00	-- Other	kg.	10%	-
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 7012.5), NOT OPTICALLY WORKED			
7014 00	- <i>Signalling glassware and optical elements of glass (other than those of heading 7012.5), not optically worked :</i>			
7014 00 10	--- Signalling glassware	kg.	10%	-
7014 00 20	--- Optical elements	kg.	10%	-
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE; NOT OPTICALLY WORKED; HOLLOW			

(1)	(2)	(3)	(4)	(5)
	GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES			
7015 10	- <i>Glasses for corrective spectacles :</i>			
7015 10 10	--- Ophthalmic rough blanks	kg.	10%	-
7015 10 20	--- Flint button	kg.	10%	-
7015 10 90	--- Other	kg.	10%	-
7015 90	- <i>Other :</i>			
7015 90 10	--- Clock and watch glasses and similar glasses, curved, bent, hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses	kg.	10%	-
7015 90 20	--- Glass for sun glasses	kg.	10%	-
7015 90 90	--- Other	kg.	10%	-
7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALL WARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTI-CELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS			
7016 10 00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg.	10%	-
7016 90 00	- Other	kg.	10%	-
7017	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED			
7017 10 00	- Of fused quartz or other fused silica	kg.	10%	-
7017 20 00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg.	10%	-
7017 90	- <i>Other :</i>			
7017 90 10	--- Graduated or calibrated laboratory glassware	kg.	10%	-
7017 90 20	--- Pharmaceutical glassware	kg.	10%	-
7017 90 30	--- Hygienic glassware	kg.	10%	-
7017 90 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY, GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER			
7018 10	- <i>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares :</i>			
7018 10 10	--- Bangles	kg.	10%	-
7018 10 20	--- Beads	kg.	10%	-
7018 10 90	--- Other	kg.	10%	-
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	kg.	10%	-
7018 90	- <i>Other :</i>			
7018 90 10	--- Glass statues	kg.	10%	-
7018 90 90	--- Other	kg.	10%	-
7019	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)			
	- <i>Slivers, rovings, yarn and chopped strands :</i>			
7019 11 00	-- Chopped strands, of a length of not more than 50 mm	kg.	10%	-
7019 12 00	-- Rovings	kg.	10%	-
7019 19 00	-- Other	kg.	10%	-
	- <i>Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products :</i>			
7019 31 00	-- Mats	kg.	10%	-
7019 32 00	-- Thin sheets (voiles)	kg.	10%	-
7019 39 00	-- Other	kg.	10%	-
7019 40 00	- Woven fabrics of rovings	kg.	10%	-
	- <i>Other woven fabrics :</i>			
7019 51 00	-- Of a width not exceeding 30 cm	kg.	10%	-
7019 52 00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/sq. metre, of filaments measuring per single yarn not more than 136 tex	kg.	10%	-
7019 59 00	-- Other	kg.	10%	-
7019 90	- <i>Other:</i>			
7019 90 10	--- Glass wool or glass fibre	kg.	10%	-
7019 90 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
7020	OTHER ARTICLES OF GLASS			
7020 00	<i>Other articles of glass:</i>			
	--- <i>Glass shells, glass globes and glass founts :</i>			
7020 00 11	---- Globes for lamps and lanterns	kg.	10%	-
7020 00 12	---- Founts for kerosene wick lamps	kg.	10%	-
7020 00 19	---- Other	kg.	10%	-
	--- <i>Glass chimneys :</i>			
7020 00 21	---- For lamps and lanterns	kg.	10%	-
7020 00 29	---- Other	kg.	10%	-
7020 00 90	--- Other	kg.	10%	-

SECTION XIV

**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES
THEREOF; IMITATION JEWELLERY; COIN**

CHAPTER 71

*Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with
precious metal, and articles thereof; imitation jewellery; coin*

NOTES :

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or

(b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (A) Headings 7113, 7114 and 7112.5 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims) and paragraph (b) of the foregoing Note does not apply to such articles.

(B) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

(a) amalgams of precious metal, or colloidal precious metal (heading 2843);

(b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) goods of Chapter 32 (for example, lusters);

(d) supported catalysts (heading 3812.5);

(e) articles of heading 4202 or 4203 referred to in Note 2 (B) to Chapter 42;

(f) articles of heading 4303 or 4304;

(g) goods of Section XI (textiles and textile articles);

(h) footwear, headgear or other articles of Chapter 64 or 65;

(ij) umbrellas, walking-sticks or other articles of Chapter 66;

(k) abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 8522);

(l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(*m*) arms or parts thereof (Chapter 93);

(*n*) articles covered by Note 2 to Chapter 95;

(*o*) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(*p*) original sculptures or statutory (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 9706), other than natural or cultured pearls or precious or semi-precious stones.

4. (*A*) The expression "precious metal" means silver, gold and platinum.

(*B*) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(*C*) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (*b*) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(*a*) an alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(*b*) an alloy containing 2% or more, by weight, of gold but not platinum, or less than 2% by weight, of platinum, is to be treated as an alloy of gold;

(*c*) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout this Schedule, the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (*a*) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of this Schedule.

9. For the purposes of heading 7113, the expression "articles of jewellery" means:

(*a*) any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(*b*) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 7114, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, table-ware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 7117, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9612.5), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

SUB-HEADING NOTES :

1. For the purposes of sub-headings 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of sub-headings 7110 11 and 7110 19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the sub-headings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
I.—NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES				
7101	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT			
7101 10	- <i>Natural pearls :</i>			
7101 10 10	--- Unworked	kg.	10%	-
7101 10 20	--- Worked	kg.	10%	-
	- <i>Cultured pearls :</i>			
7101 21 00	-- Unworked	kg.	10%	-
7101 22 00	-- Worked	kg.	10%	-
7102	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET			
7102 10 00	- Unsorted	c/k	10%	-
	- <i>Industrial :</i>			
7102 21	-- <i>Unworked or simply sawn, cleaved or bruted:</i>			
7102 21 10	--- Sorted	c/k	10%	-

(1)	(2)	(3)	(4)	(5)
7102 21 20	--- Unsorted	c/k	10%	-
7102 29	-- <i>Other :</i>			
7102 29 10	--- Crushed	c/k	10%	-
7102 29 90	--- Other	c/k	10%	-
	- <i>Non-industrial :</i>			
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	c/k	10%	-
7102 39	-- <i>Others :</i>			
7102 39 10	--- Diamond, cut or otherwise worked but not mounted or set	c/k	10%	-
7102 39 90	--- Other	c/k	10%	-
7103	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT			
7103 10	- <i>Unworked or simply sawn or roughly shaped:</i>			
	--- <i>Precious stones :</i>			
7103 10 11	---- Emeraldkg.	10%	-	
7103 10 12	---- Ruby and sapphire	kg.	10%	-
7103 10 19	---- Other	kg.	10%	-
	--- <i>Semi-precious stones:</i>			
7103 10 21	---- Feldspar (Moon stone)	kg.	10%	-
7103 10 22	---- Garnet	kg.	10%	-
7103 10 23	---- Agate	kg.	10%	-
7103 10 24	---- Green aventurine	kg.	10%	-
7103 10 29	---- Other	kg.	10%	-
	- <i>Otherwise worked :</i>			
7103 9100	-- Ruby, sapphire and emeralds	c/k	10%	-
7103 99	-- <i>Other :</i>			
7103 99 10	--- Feldspar (Moon stone)	c/k	10%	-
7103 99 20	--- Garnet	c/k	10%	-
7103 99 30	--- Agate	c/k	10%	-
7103 99 40	--- Chalcedony	c/k	10%	-
7103 99 90	--- Other	c/k	10%	-
7104	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT			
7104 10 00	- Piezo-electric quartz	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
7104 20 00	- Other, unworked or simply sawn or roughly shaped	kg.	10%	-
7104 90 00	- Other	kg.	10%	-
7105	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES			
7105 10 00	- Of diamond	c/k	10%	-
7105 90 00	- Other	c/k	10%	-
II.—PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
7106	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM			
7106 10 00	- Powder	kg.	10%	-
	- <i>Other</i> :			
7106 91 00	-- Unwrought	kg.	10%	-
7106 92	-- <i>Semi-manufactured</i> :			
7106 92 10	--- Sheets, plates, strips, tubes and pipes	kg.	10%	-
7106 92 90	--- Other	kg.	10%	-
7107 00 00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	10%	-
7108	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM			
	- <i>Non-monetary</i> :			
7108 11 00	-- Powder	kg.	10%	-
7108 12 00	-- Other unwrought forms	kg.	10%	-
7108 13 00	-- Other semi-manufactured forms	kg.	10%	-
7108 20 00	- Monetary	kg.	10%	-
7109 00 00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	10%	-
7110	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORM, OR IN POWDER FORM			
	- <i>Platinum</i> :			
	-- <i>Unwrought or in powder form</i> :			
7110 11	---			
7110 11 10	--- Unwrought form	kg.	10%	-
7110 11 20	--- In powder form	kg.	10%	-
7110 19 00	-- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Palladium:</i>			
7110 21 00	-- Unwrought or in powder form	kg.	10%	-
7110 29 00	-- Other	kg.	10%	-
	- <i>Rhodium :</i>			
7110 31 00	-- Unwrought or in powder from	kg.	10%	-
7110 39 00	-- Other	kg.	10%	-
	- <i>Iridium, osmium and ruthenium :</i>			
7110 41 00	-- Unwrought or in powder from	kg.	10%	-
7110 49 00	-- Other	kg.	10%	-
7111 00 00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	10%	-
7112	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL			
7112 30 00	- Ash containing precious metal or precious metal compounds	kg.	10%	-
	- <i>Other :</i>			
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg.	10%	-
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg.	10%	-
7112 99	-- <i>Other :</i>			
7112 99 10	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg.	10%	-
7112 99 20	--- Sweepings containing gold or silver	kg.	10%	-
7112 99 90	--- Other	kg.	10%	-

III.—JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES

7113

ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL

- *Of precious metal whether or not plated or clad with precious metal:*

(1)	(2)	(3)	(4)	(5)
7113 11	-- <i>Of silver, whether or not plated or clad with other precious metal:</i>			
7113 11 10	--- Jewellery with filigree work	kg.	15%	-
7113 11 20	--- Jewellery studded with gems	kg.	15%	-
7113 11 30	--- Other articles of Jewellery	kg.	15%	-
7113 11 90	--- Parts	kg.	15%	-
7113 19	-- <i>Of other precious metal, whether or not plated or clad with precious metal :</i>			
7113 19 10	--- Of gold, unstudded	kg.	15%	-
7113 19 20	--- Of gold, set with pearls	kg.	15%	-
7113 19 30	--- Of gold, set with diamonds	kg.	15%	-
7113 19 40	--- Of gold, set with other precious and semi-precious stones	kg.	15%	-
7113 19 50	--- Of platinum, unstudded	kg.	15%	-
7113 19 60	--- Parts	kg.	15%	-
7113 19 90	--- Other	kg.	15%	-
7113 20 00	- Of base metal clad with precious metal	kg.	15%	-
7114	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL			
	- <i>Of precious metal, whether or not plated or clad with precious metal :</i>			
7114 11	-- <i>Of silver, whether or not plated or clad with precious metal :</i>			
7114 11 10	--- Articles	kg.	15%	-
7114 11 20	--- Parts	kg.	15%	-
7114 19	-- <i>Of other precious metal, whether or not plated or clad with precious metal :</i>			
7114 19 10	--- Articles of gold	kg.	15%	-
7114 19 20	--- Articles of platinum	kg.	15%	-
7114 19 30	--- Parts	kg.	15%	-
7114 20	- <i>Of base metal clad with precious metal :</i>			
7114 20 10	--- Articles clad with gold	kg.	15%	-
7114 20 20	--- Other articles	kg.	15%	-
7114 20 30	--- Parts	kg.	15%	-
7112.5	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL			
7112.5 10 00	- Catalysts in the form of wire cloth or grill, of platinum	kg.	10%	-
7112.5 90	- <i>Other:</i>			
7112.5 90 10	--- Laboratory and industrial articles of precious metal	kg.	10%	-
7112.5 90 20	--- Spinneret's made mainly of gold	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
7112.5 90 90	--- Other	kg.	10%	-
7116	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES(NATURAL, SYNTHETIC OR RECONSTRUCTED)			
7116 10 00	- Of natural or cultured pearls	kg.	10%	-
7116 20 00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg.	10%	-
7117	IMITATION JEWELLERY			
	- <i>Of base metal, whether or not plated with precious metal :</i>			
7117 11 00	-- Cuff-links and studs	kg.	10%	-
7117 19	-- <i>Other :</i>			
7117 19 10	--- Bangles	kg.	10%	-
7117 19 20	--- German silver jewellery	kg.	10%	-
7117 19 90	--- Other	kg.	10%	-
7117 90	- <i>Other :</i>			
7117 90 10	--- Jewellery studded with imitation pearls or imitation or synthetic stones	kg.	10%	-
7117 90 90	--- Other	kg.	10%	-
7118	COIN			
7118 10 00	- Coin (other than gold coin), not being legal tender	kg.	10%	-
7118 90 00	- Other	kg.	10%	-

EXEMPTION NOTIFICATIONS

Exemption to precious stones imported by post on 'approval or return' basis.**[Notfn. No. 248/76-Cus., dt. 2.8.1976]**

Precious stones, falling within Chapter 71 imported by post on "approval or return" basis are exempt from the whole of the duty of customs, subject to the conditions that -

- (i) the importer shall apply in writing for a grant of exemption under this notification and the application shall be accompanied by all documents in his possession supporting his claim that the precious stones are being imported on 'approval or return' basis;
- (ii) the importer shall appear before the Postmaster in the post office in which the consignment is kept on the day specified therefor by the proper officer of Customs and shall give a receipt that he has received the consignment as a whole, that is to say, the entire lot of precious stones sent by the exporter;
- (iii) the consignment referred to in condition (ii) shall then be given to the importer for inspection in the immediate presence of the proper officer of Customs and the postal authority concerned in the post office itself and after the sorting of the precious stones into approved and unapproved lots, the unapproved lots shall be packed, for being exported

- to the consignor, in the immediate presence of the said officer and the authority under their supervision and the lot shall not be removed from the custody of the Postal Department;
- (iv) the importer shall forthwith pay:
- (a) the duty of customs leviable on the precious stones sorted as approved by him and take delivery thereof; and
 - (b) the fees, if any for services referred to in condition (iii).

Exemption to platinum falling under Heading 71.10 imported by specified agency for supply under export promotion & Replenishment Scheme:

[Notfn. No. 146/93-Cus., dt. 28.6.1993 as amended by Notfn. Nos. 57/97-Cus., dt. 3.7.1997]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts platinum falling under heading 71.10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India by the Minerals and Metals Trading Corporation of India Limited, the Handicraft and Handloom Export Corporation, the State Trading Corporation, the State Bank of India and any agency authorised by Reserve Bank of India, for supply under the, "Gold/Silver and Platinum Jewellery and articles Export Promotion and Replenishment Scheme" Export and Import Policy, 1 April, 1997 - 31 March, 2002, read with Chapter VIII, of the Handbook of Procedures, Volume I, 1 April, 1997 - 31 March, 2002 published by the Government of India under Ministry of Commerce, Notfn. No. 1/97-2002, dt. 31.3.1997 as amended from time to time from the whole of duty of customs leviable thereon, which is specified in the said First Schedule, and from the whole of the additional duty leviable thereon under Section 3 of the said Customs Tariff Act.

Exemption to Gold bars

[Notfn. No. 97/99-Cus., dt. 21.7.1999]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts standard gold bars falling under Chapter 71 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, by a bank authorised by the Reserve Bank of India (hereinafter referred to as the participating bank) from the whole of the duty of customs leviable thereon which is specified in the said First Schedule, and from the whole of the additional duty and special additional duty leviable thereon, respectively, under section 3 and section 3A of the said Customs Tariff Act, subject to the following conditions, namely:-

- (i) that at the time of import, a certificate from an officer of the participating bank not below the rank of General Manager or equivalent thereof is produced to the effect that the said gold bars (in respect of description, quantity and technical specification) are imported under the Gold Deposit Scheme in exchange of scrap gold to be exported out of India; and
- (ii) that an undertaking is furnished by the participating bank to the Assistant Commissioner of Customs or Deputy Commissioner of Customs to the effect that -
 - (a) the said gold bars shall be used in connection with the Gold Deposit Scheme, referred to in condition (i), in the manner authorized by the Reserve Bank of India; and
 - (b) the participating bank shall pay, on demand, in the event of its failure to comply with clause (a), an amount equal to the difference between the duty leviable on such quantity of the said gold bars but for the exemption contained herein and that already paid at the time of importation.

- (iii) that the Gold Deposit Scheme under which the exchange mentioned in condition (i) takes place shall have to be approved by the Reserve Bank of India.

Exemption to Gold/Silver/platinum, alloys, findings and mountings of gold/silver/platinum and plain semi-finished gold/silver/platinum jewellery imported by nominated agencies or status holders under the scheme for export against supply by foreign buyer.

[Notfn. No. 56/00-Cus., dt. 5.5.2000 as amended by Notfn. Nos. 56/01-Cus., dt. 18.5.2001, 64/02-Cus., dt. 24.6.2002, 87/04-Cus., dt. 6.9.2004, 84/07-Cus., 6.7.2007, 106/09-Cus., dt. 14.9.2009.]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962, (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 144/93-Customs, dated 28th June, 1993 [G.S.R. 480(E) dated the 28th June, 1993] in so far as it relates to import of silver or gold under the Scheme for export of Gold/Silver jewellery and articles against Gold and Silver supplied by the foreign buyer except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts gold/silver/platinum, alloys, findings and mountings of gold/silver/platinum and plain semi-finished gold/silver/platinum jewellery (hereinafter referred to as 'the said goods') falling within Chapter 71 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India by nominated agencies, status holders or exporters of three years' standing having an annual average turnover of five crore rupees during the preceding three licensing years under the scheme for 'Export Against Supply by Foreign buyer' as referred to in paragraph 4A.8 of the Foreign Trade Policy, from the whole of the duty of customs leviable thereon, which is specified in the said First Schedule, and from the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act;

Provided that in the case of import by the nominated agencies, the importer or his authorised representative executes a bond in such form or for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs, undertaking himself to export gold/silver/platinum jewellery or articles, as the case may be, including studded articles having gold/silver/platinum content equivalent to the imported gold/silver/platinum within the period stipulated in the relevant contract between the importer and the foreign supplier of the said goods, as the case may be, or such extended period as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may, on sufficient cause being shown, allow, and binding himself to pay on demand duty on quantity of gold/silver/platinum representing the difference between the quantity imported and that contained in the exported jewellery or articles;

Provided further that in the case of import by status holders or exporters of three years' standing having an annual average turnover of five crore rupees during the preceding three licensing years, the importer executes a bond in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs, and furnishes a bank guarantee for a sum equivalent to one and half times of the Customs duty leviable on the said goods imported, undertaking himself to export gold/silver/platinum jewellery or articles, as the case may be, including studded articles having gold/silver/platinum content equivalent to the imported gold/silver/platinum within 120 days from the date of import and to fulfil the conditions of Foreign Trade Policy and the Handbook of Procedures, Volume-I and to achieve the Export Obligation and Value Addition as stipulated in the Foreign Trade Policy and Handbook of Procedures, Volume-I and binding himself to pay on demand duty on the said goods along with interest at the rate of 20% per annum on the said duty from the date of duty free importation till the date of payment of duty in case of non-fulfilment of Value Addition or Export Obligation as stipulated in the Foreign Trade Policy or Handbook of Procedures, Volume-I or in case of failure to complete the export within said period of 120 days.

Explanation: for the purpose of this notification-

(a) 'Foreign Trade Policy' means Foreign Trade Policy, 2009 - 2014 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub section (ii) vide notification No. 1/2009-2014, dated the 27th August, 2009, as amended from time to time.

(b) 'Handbook of Procedures (Volume-I)' means Handbook of Procedures (Volume-I) notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section-1 vide Public Notice No. 1/2009-2014, dated the 27th August, 2009, as amended from time to time.

(c) "Nominated Agencies" means the Metals & Minerals Trading Corporation Limited (MMTC), the Handicraft and Handloom Export Corporation (HHEC), the State Trading Corporation (STC), the Project and Equipment Corporation of India Ltd. (PEC) and any agency authorised by the Reserve Bank of India (RBI);

(d) "Status holder" means the importer recognized as Export House (EH), Star Export House (SEH), Trading House (TH), Star Trading House (STH) and Premier Trading House (PTH) in terms of Paragraph 3.10.2 of the Foreign Trade Policy.

Exemption to gold/platinum imported as replenishment under the scheme for export through exhibitions/export promotion tours/export branded jewellery or under the scheme for export against supply for nominated agencies.

[Notfn. No. 57/00-Cus., dt. 8.5.2000 as amended by Notfn. Nos. 64/02-Cus., dt. 24.6.2002, 87/04-Cus., dt. 6.9.2004, 84/07-Cus., dt. 6.7.2007, 106/09-Cus., dt. 14.9.2009]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962, (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 144/93-Cus, dated the 28th June, 1993 [G.S.R. 480(E) dated the 28th June, 1993] except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts silver, gold and platinum, falling under heading Nos. 71.06, 71.08 and 71.10 respectively of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India,

(a) as replenishment under the Scheme for 'Export through Exhibition/Export Promotion Tours/Export of Branded Jewellery' as referred to in Paragraph 4A. 14 of the Foreign Trade Policy, read with relevant provisions of chapter 4 of the Handbook of Procedures, Volume 1, or

(b) under the Scheme for 'Export Against Supply by Nominated Agencies' as referred to in Paragraph 4A.9 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of the Handbook of Procedures, Volume-I,

from the whole of the duty of customs leviable thereon, which is specified in the said First Schedule, and from the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act.

Provided that in the case of import of gold/silver/platinum as replenishment under the scheme for Export through 'Exhibitions/Export Promotion Tours/Export of Branded Jewellery', the importer undertakes to fulfil the conditions of Foreign Trade Policy and relevant provisions of the Handbook of Procedures, Volume-I and produces such documents as stipulated in the Foreign Trade Policy and the Handbook of Procedures, Volume-I and produces such proof of exports made through exhibitions/export promotion tours

etc, as may be required by the Assistant Commissioner of Customs or the Deputy Commissioner of Customs to satisfy himself with regard to eligibility of the importer for the duty free import of replenishment material:

Provided further that in the case of import of gold/silver/platinum under the scheme for 'Export Against Supply by Nominated Agencies', the importer executes a bond in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs undertaking to export, either by itself or through other exporters gold/silver/platinum jewellery or articles, as the case may be, including studded articles having gold/silver/platinum content equivalent to the imported gold/silver/platinum within a period of 120 days from the date of issue of gold/silver/platinum to the exporters, or such extended period as the Assistant Commissioner of Customs or Deputy Commissioner of Customs, on sufficient cause being shown may allow, and binding himself to pay on demand duty on quantity of gold/silver/platinum representing the difference between the quantity issued and that contained in the exported jewellery or articles:

Provided also that the nominated agencies (except for those authorized by RBI) shall follow the procedure and fulfill the conditions as specified in the Policy circular No. 77 (RE-2008)/2004-09 dated 31st March, 2009 as amended from time to time, issued by Director General of Foreign Trade.

Explanation: for the purpose of this notification-

(a) 'Foreign Trade Policy' means Foreign Trade Policy, 2009 - 2014, notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub section (ii) vide notification No. 1/2009-2014, dated the 27th August, 2009, as amended from time to time.

(b) 'Handbook of Procedures (Volume-I)' means Hand-book of Procedures (Volume-I) notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section-1 vide Public Notice No. 1/2009-2014, dated the 27th August, 2009, as amended from time to time,

(c) "Nominated agencies" means,-

- (1) Metals and Minerals Trading Corporation Limited (MMTC);
- (2) Handicraft and Handloom Export Corporation (HHEC);
- (3) State Trading Corporation (STC);
- (4) Project and Equipment Corporation of India Ltd. (PEC);
- (5) STCL Ltd;
- (6) MSTC Ltd;
- (7) Diamond India Limited (DIL);
- (8) Gems & Jewellery Export Promotion Council (G&J EPC);
- (9) a Star Trading House (only for Gems and Jewellery sector) or a Premier Trading House under paragraph 3.10.2 of Foreign Trade Policy;
- and
- (10) any other agency authorised by Reserve Bank of India (RBI).

Exemption to gold and silver falling and produced out of copper anode slime, when imported into India. :

[Notfn. No. 25/01-Cus., dt. 1.3.2001]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (6) of section 3 and sub-section (1) of section 3A of the Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 139/99-Customs, dated the 30th December, 1999, published in the

Gazette of India vide number G.S.R. 836(E), dated the 30th December, 1999, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts gold and silver falling under Chapter 71 of the First Schedule to the said Customs Tariff Act, and produced out of copper anode slime, the said copper anode slime having been exported out of India for toll smelting or toll processing, when imported into India,-

- (a) from so much of duty of customs leviable thereon which is specified in the said First Schedule,
- (b) from so much of additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, and
- (c) from so much of special additional duty leviable thereon under sub-section (1) of section 3A of the said Customs Tariff Act,

as is in excess of the duties which would be leviable if the value of the said goods were equal to the aggregate of -

- (1) the toll smelting or toll processing costs, as the case may be, that is to say, -
 - (i) labour charges,
 - (ii) cost of material (other than the cost of the goods exported out of India) used in such toll smelting or toll processing, and
 - (iii) any other charges which are payable in connection with the toll smelting or toll processing abroad; and
- (2) the insurance and freight charges both ways,

subject to the following conditions, namely :-

- (I) the gold or silver, as the case may be, is imported within one year of the date of export of copper anode slime out of India; and
- (II) sufficient evidence is shown that the gold or silver, as the case may be, which is imported has in fact been obtained out of toll smelting or toll processing of the copper anode slime exported out of India.

Exemption to platinum, silver and gold imported under the scheme for export of gold jewellery and articles.

[Notfn. No. 86 /01-Cus., dt. 7.8.2001]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 49/97-Customs, dated 23-5-97 [GSR 272(E), dated 23-5-97], except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts –

- (i) gold of fineness not less than 0.995,
- (ii) platinum of fineness not less than 0.900,
- (iii) silver of fineness not less than 0.999,
- (iv) gold findings, gold mountings or gold solders upto 0.920 fineness, upto 10% of the value of the licence within the overall value of the licence,
- (v) platinum findings, platinum mountings or platinum solders upto 0.920 fineness, upto 10% of the value of the licence within the overall value of the licence,

(vi) silver findings, silver mountings or silver solders upto 0.925 fineness upto 10% of the value of the licence within the overall value of the licence,

falling within Chapter 71 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India under a Replenishment Licence issued against export of plain or studded gold jewellery or articles thereof, platinum jewellery or articles thereof or silver jewellery or articles thereof, in terms of paragraph 8.37 of the Export and Import Policy read with paragraphs 8.82 and 8.84 of the Handbook of Procedures, from the whole of the duty of customs leviable thereon, which is specified in the said First Schedule and from the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act.

Explanation.- For the purpose of this notification.-

(a) “Export and Import Policy” means the Export and Import Policy, 1997-2002, notified by Government of India in the Ministry of Commerce and Industry vide notification No.1 (RE-00)/1997-2002, dated the 31st March, 2001, as amended from time to time;

(b) “Handbook of Procedures” means the Handbook of Procedures, Vol-I, published vide Public Notice of the Government of India in the Ministry of Commerce and Industry, No.1(RE-2001)/1997-2002, dated the 31st March, 2001, as amended from time to time.

Exemption to raw pearls, natural or cultured, rough diamonds and other precious or semi-precious stones:

[Notfn. No. 60/02-Cus., dt. 7.6.2002 as amended by 87/04-Cus., dt. 6.9.2004, 106/09-Cus., dt.14.9.2009.

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.35/2001-Cus, dated 30-3-2001 [G.S.R. 231(E), dated the 30th March, 2001], the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts raw pearls, natural or cultured, and precious or semi-precious stones(other than rough diamonds), unset and uncut, falling under Chapter 71 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of Customs leviable thereon under the said First Schedule and the additional duty, if any, leviable thereon under section 3 of the said Customs Tariff Act, subject to the condition that imports are made under a,-

- (i) Replenishment Licence issued under, and in accordance with, paragraph 4.4.1 of the Foreign Trade Policy; or
- (ii) Gem Replenishment Authorization issued under, and in accordance with, paragraph 4A.12 of the Foreign Trade Policy

Explanation.- For the purpose of this notification, ‘Foreign Trade Policy’ means Foreign Trade Policy, 2009-2014 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub section (ii) vide notification No. 1/2009-2014, dated the 27th August, 2009, as amended from time to time.

**Effective rate of duty on gold and silver imported other than through post, courier or baggage:
[Notfn. No. 2/12-Cus., dt. 16.1.2012]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.62/2004-Customs, dated the 12th May, 2004, published in the Gazette of India, Extraordinary vide, G.S.R. No.311(E), dated the 12th May, 2004, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table hereto annexed and falling within Chapter 71 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, other than through post, courier or baggage, from so much of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table and from the whole of the additional duty of customs leviable thereon under section 3 of the said Customs Tariff Act.

Table

S.No.	Description of goods	Rate
(1)	(2)	(3)
1.	Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units, and gold coins having gold content not below 99.5%.	2%
2.	Gold in any form (other than those specified against S. No.1 in this column) including liquid gold and tola bars.	5%
3.	Silver in any form including silver coins having silver content not below 99.9%.	6%

(2) For the purposes of this notification,-

- (i) "Gold in any form" shall include medallions and coinshaving gold content not below 99.5% but shall not include foreign currency coins and jewellery made of gold ;
- (ii) "Silver in any form" shall include medallions and coinshaving silver content not below 99.9% but shall not include foreign currency coins and jewellery made of silver.

(3) This notification shall come into force on the 17th day of January, 2012.

Exemption on cut and polished diamonds falling within chapter 71:

[Notfn. No. 9/12-Cus., dt. 9.3.2012 as amended by 11/13, 16/14]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts cut and polished diamonds falling within chapter 71 of the First schedule to the

Customs Tariff Act, 1975 (51 of 1975), when re-imported into India after certification/grading by the laboratories / agencies as notified in the Foreign Trade Policy in this regard, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule, subject to fulfillment of the following conditions namely:-

- i) Cut and polished diamonds are re-imported by gems and jewellery exporters having a track record of at least three years and having an annual average turnover of five crore rupees and above during the preceding three licensing years;
- ii) Each piece of cut & polished diamonds so re-imported shall not be less than 0.25 of a carat in weight;
- iii) Cut and polished diamonds shall be re-imported within a period of three months from the date of exportation;
- iv) Cut and polished diamonds shall be allowed to be re-imported only on production of certification/grading report from the said laboratories or agencies; and
- v) Cut and polished diamonds so re-imported shall match with corresponding diamonds mentioned in the invoice at the time of exportation in terms of value, height, circumference and weight.

Provided that a variance not exceeding ± 0.05 mm in diameter for round shape diamonds and ± 0.07 mm in length and breadth for diamonds of other shapes and variance not exceeding ± 1 cent in weight shall be allowed.

Explanation. -For the purposes of this notification, "Foreign Trade Policy" means the Foreign Trade Policy, published by the Government of India in the Ministry of Commerce and Industry, vide notification No.1/2009-2014, dated the 27th August, 2009, as amended from time to time.

Effective rate of duty on gold and silver :

[Notfn. No. 44/13-Cus., dt. 17.9.2013]

WHEREAS the Central Government is satisfied that the import duty leviable on articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal and articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal, falling under headings 7113 and 7114 respectively of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), should be increased and that circumstances exist which render it necessary to take immediate action;

NOW, therefore, in exercise of the powers conferred by sub-section (1) of section 8A of the said Customs Tariff Act, the Central Government, hereby directs that the First Schedule to the said Customs Tariff Act shall be amended in the following manner, namely:-

In the First Schedule to the said Customs Tariff Act, in Section XIV, in Chapter 71, against tariff items 7113 11 10, 7113 11 20, 7113 11 30, 7113 11 90, 7113 19 10, 7113 19 20, 7113 19 30, 7113 19 40, 7113 19 50, 7113 19 60, 7113 19 90, 7113 20 00, 7114 11 10, 7114 11 20, 7114 19 10, 7114 19 20, 7114 19 30, 7114 20 10, 7114 20 20 and 7114 20 30, for the entry in column (4), the entry "15%" shall be substituted.

2. This notification shall come into force on the 17th day of September, 2013.

For exemption to specified goods of Chapter 71 when imported from the Transitional Islamic State of Afghanistan see Notfn. No. 76/03-Cus., dt. 13.5.2003.

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

NOTES :

1. This Section does not cover :

- (a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);
- (b) ferro-cerium or other pyrophoric alloys (heading 3606);
- (c) headgear or parts thereof of heading 6506 or 6507;
- (d) umbrella frames or other articles of heading 6603;
- (e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) instruments or apparatus of Section XVIII, including clock or watch springs;
- (i) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);
- (k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) articles of Chapter 97 (for example, works of art).

2. Throughout this Schedule, the expression “parts of general use” means :

- (a) articles of headings 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
- (b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
- (c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout this Schedule, the expression “base metals” means :

iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout this Schedule, the term “cermets” means products containing a microscopic heterogenous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :

(a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) in this Section, the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretive Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) a cermet of heading 8113 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them :

(a) waste and scrap:

metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders:

products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72

Iron and steel

NOTES :

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(a) Pig Iron:

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese

- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) *Spiegeleisen*:

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) *Ferro-alloys*:

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon,

subject to a maximum content of 10% in the case of copper.

(d) *Steel* :

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) *Stainless steel*:

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) *Other alloy steel* :

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminum
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium

- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron and steel:

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules:

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products:

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid sections, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products :

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm, are of width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons and lozenges) and those, which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils:

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles, or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods:

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). The products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections:

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302.

(o) Wire:

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods:

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUB-HEADING NOTES :

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron:

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements:
aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel:

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) Silicon-electrical steel:

Alloy steels containing, by weight, at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel:

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) Silico-manganese steel:

Alloy steels containing by weight:

- not more than 0.7% of carbon
- 0.5% or more but not more than 1.9% of manganese; and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the sub-headings of heading 7202, the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant sub-heading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified “other elements” referred to in Chapter Note 1(c) must each exceed 10% by weight.

SUPPLEMENTARY NOTES :

1. Skelp means hot-rolled narrow strip of width not exceeding 600 mm with rolled (square, slightly round or bevelled) edge.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	I.—PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
7201	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS			
7201 10 00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg.	15%	-
7201 20 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg.	15%	-
7201 50	- <i>Alloy pig iron; spiegeleisen :</i>			
7201 50 10	--- Cast iron	kg.	15%	-
7201 50 90	--- Other	kg.	15%	-
7202	FERRO-ALLOYS			
	- <i>Ferro-manganese :</i>			
7202 11 00	-- Containing by weight more than 2% of carbon	kg.	15%	-
7202 19 00	-- Other	kg.	15%	-
	- <i>Ferro-silicon :</i>			
7202 21 00	-- Containing by weight more than 55% of silicon	kg.	15%	-
7202 29 00	-- Other	kg.	15%	-
7202 30 00	- Ferro-silico-manganese	kg.	15%	-
	- <i>Ferro-chromium :</i>			
7202 41 00	-- Containing by weight more than 4% of carbon	kg.	15%	-
7202 49 00	-- Other	kg.	15%	-
7202 50 00	- Ferro-silico-chromium	kg.	15%	-
7202 60 00	- Ferro-nickel	kg.	15%	-
7202 70 00	- Ferro-molybdenum	kg.	15%	-
7202 80 00	- Ferro tungsten and ferro-silico-tungsten	kg.	15%	-
	- <i>Other :</i>			
7202 91 00	-- Ferro-titanium and Ferro-silico-titanium	kg.	15%	-
7202 92 00	-- Ferro-vanadium	kg.	15%	-
7202 93 00	-- Ferro-niobium	kg.	15%	-
7202 99	-- <i>Other :</i>			
	--- <i>Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferro-columbium, Ferro-zirconium, Ferro-tantalum :</i>			
7202 99 11	---- Ferro-phosphorus	kg.	15%	-
7202 99 12	---- Ferro-selenium	kg.	15%	-
7202 99 13	---- Ferro-cobalt	kg.	15%	-
7202 99 14	---- Ferro-columbium	kg.	15%	-
7202 99 15	---- Ferro-zirconium	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7202 99 16	---- Ferro-tantalum	kg.	15%	-
	--- <i>Ferro-silico-zirconium, Ferro-silico-magnesium :</i>			
7202 99 21	---- Ferro-silico-zirconium	kg.	15%	-
7202 99 22	---- Ferro-silico-magnesium	kg.	15%	-
	--- <i>Ferro-boron, charge-chrome :</i>			
7202 99 31	---- Ferro-boron	kg.	15%	-
7202 99 32	---- Charge-chrome	kg.	15%	-
7202 99 90	--- Other	kg.	15%	-
7203	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR SIMILAR FORMS			
7203 10 00	- Ferrous products obtained by direct reduction of iron ore	kg.	15%	-
7203 90 00	- Other	kg.	15%	-
7204	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL			
7204 10 00	- Waste and scrap of cast iron	kg.	15%	-
	- <i>Waste and scrap of alloy steel :</i>			
7204 21	-- <i>Of stainless steel :</i>			
7204 21 10	--- Empty or discharged cartridges of all bores and sizes	kg.	15%	-
7204 21 90	--- Other	kg.	15%	-
7204 29	-- <i>Other :</i>			
7204 29 10	--- Empty or discharged cartridges of all bores and sizes	kg.	15%	-
7204 29 20	--- Of high speed steel	kg.	15%	-
7204 29 90	--- Other	kg.	15%	-
7204 30 00	- Waste and scrap of tinned iron or steel	kg.	15%	-
	- <i>Other waste and scrap :</i>			
7204 41 00	-- Turnings, shavings, chips, milling waste, saw dust, fillings, trimmings and stampings, whether or not in bundles	kg.	15%	-
7204 49 00	-- Other	kg.	15%	-
7204 50 00	- Remelting scrap ingots	kg.	15%	-
7205	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL			
7205 10	- <i>Granules :</i>			
	--- <i>Of iron :</i>			
7205 10 11	---- Shot and angular grit	kg.	15%	-
7205 10 12	---- Wire pellets	kg.	15%	-
7205 10 19	---- Other	kg.	15%	-
	--- <i>Of alloy steel :</i>			
7205 10 21	---- Shot and angular grit	kg.	15%	-
7205 10 22	---- Wire pellets	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7205 10 29	---- Other	kg.	15%	-
7205 10 90	--- Other	kg.	15%	-
	- <i>Powders :</i>			
7205 21 00	-- Of alloy steel	kg.	15%	-
7205 29	-- <i>Other :</i>			
7205 29 10	--- Of iron	kg.	15%	-
7205 29 90	--- Other	kg.	15%	-

II.—IRON AND NON-ALLOY STEEL

7206

IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 7203)

7206 10	- <i>Ingots :</i>			
7206 10 10	--- Of iron	kg.	15%	-
7206 10 20	--- Of high carbon steel	kg.	15%	-
7206 10 90	--- Other	kg.	15%	-
7206 90	- <i>Other :</i>			
	--- <i>Of iron :</i>			
7206 90 11	---- Puddled bars and pilings	kg.	15%	-
7206 90 12	---- Blocks, lumps and similar forms	kg.	15%	-
7206 90 19	---- Other	kg.	15%	-
	--- <i>Other :</i>			
7206 90 91	---- Puddled bars and pilings	kg.	15%	-
7206 90 92	---- Blocks, lumps and similar forms	kg.	15%	-
7206 90 99	---- Other	kg.	15%	-

7207

SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL

	- <i>Containing by weight less than 0.20% of carbon :</i>			
7207 11	-- <i>Of rectangular (including square) cross-section, the width measuring less than twice the thickness :</i>			
7207 11 10	--- Electrical quality	kg.	15%	-
7207 11 20	--- Forging quality	kg.	15%	-
7207 11 30	--- Seamless steel tube quality	kg.	15%	-
7207 11 90	--- Other	kg.	15%	-
7207 12	-- <i>Other, of rectangular (other than square) cross-section :</i>			
7207 12 10	--- Electrical quality	kg.	15%	-
7207 12 20	--- Forging quality	kg.	15%	-
7207 12 30	--- Seamless steel tube quality	kg.	15%	-
7207 12 90	--- Other	kg.	15%	-
7207 19	-- <i>Other :</i>			
7207 19 10	--- Forged blanks of non-alloy steel	kg.	15%	-
7207 19 20	--- Mild steel billets	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7207 19 90	--- Other	kg.	15%	-
7207 20	- <i>Containing by weight 0.20% or more of carbon :</i>			
7207 20 10	--- Forging quality	kg.	15%	-
7207 20 20	--- Spring steel quality	kg.	15%	-
7207 20 30	--- Seamless steel tube quality	kg.	15%	-
7207 20 90	--- Other	kg.	15%	-
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED			
7208 10 00	- In coils, not further worked than hot-rolled, with patterns in relief - <i>Other; in coils, not further worked than hot-rolled, pickled :</i>	kg.	15%	-
7208 25	-- <i>Of a thickness of 4.75 mm or more :</i>			
7208 25 10	--- Plates	kg.	15%	-
7208 25 20	--- Universal plates	kg.	15%	-
7208 25 30	--- Sheets	kg.	15%	-
7208 25 40	--- Strip	kg.	15%	-
7208 25 90	--- Other	kg.	15%	-
7208 26	-- <i>Of a thickness of 3 mm or more but less than 4.75 mm :</i>			
7208 26 10	--- Plates	kg.	15%	-
7208 26 20	--- Universal plates	kg.	15%	-
7208 26 30	--- Sheets	kg.	15%	-
7208 26 40	--- Strip	kg.	15%	-
7208 26 90	--- Other	kg.	15%	-
7208 27	-- <i>Of a thickness of less than 3 mm :</i>			
7208 27 10	--- Plates	kg.	15%	-
7208 27 20	--- Universal plates	kg.	15%	-
7208 27 30	--- Sheets	kg.	15%	-
7208 27 40	--- Strip	kg.	15%	-
7208 27 90	--- Other	kg.	15%	-
	- <i>Other; in coils, not further worked than hot-rolled:</i>			
7208 36	-- <i>Of a thickness exceeding 10 mm :</i>			
7208 36 10	--- Plates	kg.	15%	-
7208 36 20	--- Universal plates	kg.	15%	-
7208 36 30	--- Sheets	kg.	15%	-
7208 36 40	--- Strip	kg.	15%	-
7208 36 90	--- Other	kg.	15%	-
7208 37	-- <i>Of a thickness of 4.75 mm or more but not exceeding 10 mm :</i>			
7208 37 10	--- Plates	kg.	15%	-
7208 37 20	--- Universal plates	kg.	15%	-
7208 37 30	--- Sheets	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7208 37 40	--- Strip	kg.	15%	-
7208 37 90	--- Other	kg.	15%	-
7208 38	-- <i>Of a thickness of 3 mm or more but less than 4.75 mm :</i>			
7208 38 10	--- Plates	kg.	15%	-
7208 38 20	--- Universal plates	kg.	15%	-
7208 38 30	--- Sheets	kg.	15%	-
7208 38 40	--- Strip	kg.	15%	-
7208 38 90	--- Other	kg.	15%	-
7208 39	-- <i>Of a thickness of less than 3 mm :</i>			
7208 39 10	--- Plates	kg.	15%	-
7208 39 20	--- Universal plates	kg.	15%	-
7208 39 30	--- Sheets	kg.	15%	-
7208 39 40	--- Strip	kg.	15%	-
7208 39 90	--- Other	kg.	15%	-
7208 40	- <i>Not in coils, not further worked than hot-rolled, with patterns in relief :</i>			
7208 40 10	--- Plates	kg.	15%	-
7208 40 20	--- Universal plates	kg.	15%	-
7208 40 30	--- Sheets	kg.	15%	-
7208 40 40	--- Strip	kg.	15%	-
7208 40 90	--- Other	kg.	15%	-
	- <i>Other, not in coils, not further worked than hot-rolled :</i>			
7208 51	-- <i>Of a thickness exceeding 10 mm :</i>			
7208 51 10	--- Plates	kg.	15%	-
7208 51 20	--- Universal plates	kg.	15%	-
7208 51 30	--- Sheets	kg.	15%	-
7208 51 40	--- Strip	kg.	15%	-
7208 51 90	--- Other	kg.	15%	-
7208 52	-- <i>Of a thickness of 4.75 mm or more but not exceeding 10 mm :</i>			
7208 52 10	--- Plates	kg.	15%	-
7208 52 20	--- Universal plates	kg.	15%	-
7208 52 30	--- Sheets	kg.	15%	-
7208 52 40	--- Strip	kg.	15%	-
7208 52 90	--- Other	kg.	15%	-
7208 53	-- <i>Of a thickness of 3 mm or more but less than 4.75 mm :</i>			
7208 53 10	--- Plates	kg.	15%	-
7208 53 20	--- Universal plates	kg.	15%	-
7208 53 30	--- Sheets	kg.	15%	-
7208 53 40	--- Strip	kg.	15%	-
7208 53 90	--- Other	kg.	15%	-
7208 54	-- <i>Of a thickness of less than 3 mm :</i>			

(1)	(2)	(3)	(4)	(5)
7208 54 10	--- Plates	kg.	15%	-
7208 54 20	--- Universal plates	kg.	15%	-
7208 54 30	--- Sheets	kg.	15%	-
7208 54 40	--- Strip	kg.	15%	-
7208 54 90	--- Other	kg.	15%	-
7208 90 00	- Other	kg.	15%	-
7209	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED <i>- In coils, not further worked than cold-rolled (cold-reduced) :</i>			
7209 15	-- <i>Of a thickness of 3 mm or more :</i>			
7209 15 10	--- Plates	kg.	15%	-
7209 15 20	--- Sheets	kg.	15%	-
7209 15 30	--- Strip	kg.	15%	-
7209 15 90	--- Other	kg.	15%	-
7209 16	-- <i>Of a thickness exceeding 1 mm but less than 3 mm :</i>			
7209 16 10	--- Plates	kg.	15%	-
7209 16 20	--- Sheets	kg.	15%	-
7209 16 30	--- Strip	kg.	15%	-
7209 16 90	--- Other	kg.	15%	-
7209 17	-- <i>Of a thickness of 0.5 mm or more but not exceeding 1 mm :</i>			
7209 17 10	--- Plates	kg.	15%	-
7209 17 20	--- Sheets	kg.	15%	-
7209 17 30	--- Strip	kg.	15%	-
7209 17 90	--- Other	kg.	15%	-
7209 18	-- <i>Of a thickness of less than 0.5 mm :</i>			
7209 18 10	--- Plates	kg.	15%	-
7209 18 20	--- Sheets	kg.	15%	-
7209 18 30	--- Strip	kg.	15%	-
7209 18 90	--- Other	kg.	15%	-
	- <i>Not in coils, not further worked than cold-rolled (cold-reduced) :</i>			
7209 25	-- <i>Of a thickness of 3 mm or more :</i>			
7209 25 10	--- Plates	kg.	15%	-
7209 25 20	--- Sheets	kg.	15%	-
7209 25 30	--- Strip	kg.	15%	-
7209 25 90	--- Other	kg.	15%	-
7209 26 20	--- Sheets	kg.	15%	-
7209 26 30	--- Strip	kg.	15%	-
7209 26 90	--- Other	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7209 27	-- <i>Of a thickness of 0.5 mm or more but not exceeding 1 mm :</i>			
7209 27 10	--- Plates	kg.	15%	-
7209 27 20	--- Sheets	kg.	15%	-
7209 27 30	--- Strip	kg.	15%	-
7209 27 90	--- Other	kg.	15%	-
7209 28	-- <i>Of a thickness of less than 0.5 mm :</i>			
7209 28 10	--- Plates	kg.	15%	-
7209 28 20	--- Sheets	kg.	15%	-
7209 28 30	--- Strip	kg.	15%	-
7209 28 90	--- Other	kg.	15%	-
7209 90 00	- Other	kg.	15%	-
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED			
	- <i>Plated or coated with tin :</i>			
7210 11	-- <i>Of a thickness of 0.5 mm or more :</i>			
7210 11 10	--- OTS/MR Type	kg.	15%	-
7210 11 90	--- Other	kg.	15%	-
7210 12	-- <i>Of a thickness of less than 0.5 mm:</i>			
7210 12 10	--- OTS/MR Type	kg.	15%	-
7210 12 90	--- Other	kg.	15%	-
7210 20 00	- Plated or coated with lead, including terne-plate	kg.	15%	-
7210 30	- <i>Electrolytically plated or coated with zinc :</i>			
7210 30 10	--- Corrugated	kg.	15%	-
7210 30 90	--- Other	kg.	15%	-
	- <i>Otherwise plated or coated with zinc :</i>			
7210 41 00	-- Corrugated	kg.	15%	-
7210 49 00	-- Other	kg.	15%	-
7210 50 00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg.	15%	-
	- <i>Plated or coated with aluminium :</i>			
7210 61 00	-- Plated or coated with aluminium-zinc alloys	kg.	15%	-
7210 69 00	-- Other	kg.	15%	-
7210 70 00	- Painted, varnished or coated with plastics	kg.	15%	-
7210 90	- <i>Other :</i>			
7210 90 10	--- Lacquered	kg.	15%	-
7210 90 90	--- Other	kg.	15%	-
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED			
	- <i>Not further worked than hot-rolled :</i>			
7211 13 00	-- Rolled on four faces or in a closed box pass, of	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
	a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief			
7211 14	-- <i>Other, of a thickness of 4.75 mm or more :</i>			
7211 14 10	--- Flats	kg.	15%	-
7211 14 20	--- Universal plates	kg.	15%	-
7211 14 30	--- Hoops	kg.	15%	-
7211 14 40	--- Sheets	kg.	15%	-
7211 14 50	--- Strip	kg.	15%	-
7211 14 60	--- Skelp	kg.	15%	-
7211 14 90	--- Other	kg.	15%	-
7211 19	-- <i>Other :</i>			
7211 19 10	--- Flats	kg.	15%	-
7211 19 20	--- Universal plates	kg.	15%	-
7211 19 30	--- Hoops	kg.	15%	-
7211 19 40	--- Sheets	kg.	15%	-
7211 19 50	--- Strip	kg.	15%	-
7211 19 60	--- Skelp	kg.	15%	-
7211 19 90	--- Other	kg.	15%	-
	- <i>Not further worked than cold-rolled (cold-reduced) :</i>			
7211 23	-- <i>Containing by weight less than 0.20% of carbon:</i>			
7211 23 10	--- Flats	kg.	15%	-
7211 23 20	--- Universal plates	kg.	15%	-
7211 23 30	--- Hoops	kg.	15%	-
7211 23 40	--- Sheets	kg.	15%	-
7211 23 50	--- Strip	kg.	15%	-
7211 23 90	--- Other	kg.	15%	-
7211 29	-- <i>Other :</i>			
7211 29 10	--- Flats	kg.	15%	-
7211 29 20	--- Universal plates	kg.	15%	-
7211 29 30	--- Hoops	kg.	15%	-
7211 29 40	--- Sheets	kg.	15%	-
7211 29 50	--- Strip	kg.	15%	-
7211 29 60	--- Skelp	kg.	15%	-
7211 29 90	--- Other	kg.	15%	-
7211 90	- <i>Other :</i>			
	--- <i>Universal plates :</i>			
7211 90 11	---- Of boiler quality	kg.	15%	-
7211 90 12	---- Of high tensile quality	kg.	15%	-
7211 90 13	---- Of ship building quality	kg.	15%	-
7211 90 90	--- Other	kg.	15%	-
7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED			

(1)	(2)	(3)	(4)	(5)
7212 10	- <i>Plated or coated with tin :</i>			
7212 10 10	--- OTS or MR type	kg.	15%	-
7212 10 90	--- Other	kg.	15%	-
7212 20	- <i>Electrolytically plated or coated with zinc :</i>			
7212 20 10	--- Corrugated	kg.	15%	-
7212 20 90	--- Other	kg.	15%	-
7212 30	- <i>Otherwise plated or coated with zinc :</i>			
7212 30 10	--- Corrugated	kg.	15%	-
7212 30 90	--- Other	kg.	15%	-
7212 40 00	- Painted, varnished or coated with plastics	kg.	15%	-
7212 50	- <i>Otherwise plated or coated :</i>			
7212 50 10	--- Plated or coated with lead	kg.	15%	-
7212 50 20	--- Lacquered	kg.	15%	-
7212 50 90	--- Other	kg.	15%	-
7212 60 00	- Clad	kg.	15%	-
7213	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL			
7213 10	- <i>Containing indentations, ribs, grooves or other deformations produced during the rolling process :</i>			
7213 10 10	--- Of free cutting steel	kg.	15%	-
7213 10 90	--- Other	kg.	15%	-
7213 20	- <i>Other, of free-cutting steel :</i>			
7213 20 10	--- Electrode quality	kg.	15%	-
7213 20 20	--- Cold heading quality	kg.	15%	-
7213 20 90	--- Other	kg.	15%	-
	- <i>Other :</i>			
7213 91	-- <i>Of circular cross-section measuring less than 14 mm in diameter :</i>			
7213 91 10	--- Electrode quality	kg.	15%	-
7213 91 20	--- Cold heading quality	kg.	15%	-
7213 91 90	--- Other	kg.	15%	-
7213 99	-- <i>Other :</i>			
7213 99 10	--- Electrode quality	kg.	15%	-
7213 99 20	--- Cold heading quality	kg.	15%	-
7213 99 90	--- Other	kg.	15%	-
7214	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING			
7214 10	- <i>Forged :</i>			
7214 10 10	--- Spring steel quality	kg.	15%	-
7214 10 90	--- Other	kg.	15%	-
7214 20	- <i>Containing indentations, ribs, grooves or other deformations</i>			

(1)	(2)	(3)	(4)	(5)
	<i>produced during the rolling process or twisted after rolling :</i>			
7214 20 10	--- Spring steel quality	kg.	15%	-
7214 20 90	--- Other	kg.	15%	-
7214 30 00	- Other, of free cutting steel	kg.	15%	-
	- <i>Other :</i>			
7214 91	-- <i>Of rectangular (other than square) cross-section :</i>			
7214 91 10	--- Mild steel bright bar	kg.	15%	-
7214 91 90	--- Other	kg.	15%	-
7214 99	-- <i>Other :</i>			
7214 99 10	--- Of spring steel quality	kg.	15%	-
7214 99 90	--- Other	kg.	15%	-
7215	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL			
7215 10 00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg.	15%	-
7215 50	- <i>Other, not further worked than cold-formed or cold-finished :</i>			
7215 50 10	--- Mild steel bright bar	kg.	15%	-
7215 50 90	--- Other	kg.	15%	-
7215 90	- <i>Other :</i>			
7215 90 10	--- Plated or coated with zinc	kg.	15%	-
7215 90 20	--- Plated or coated with other base metals	kg.	15%	-
7215 90 90	--- Other	kg.	15%	-
7216	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL			
7216 10 00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg.	15%	-
	- <i>L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :</i>			
7216 21 00	-- L sections	kg.	15%	-
7216 22 00	-- T sections	kg.	15%	-
	- <i>U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :</i>			
7216 31 00	-- U sections	kg.	15%	-
7216 32 00	-- I sections	kg.	15%	-
7216 33 00	-- H sections	kg.	15%	-
7216 40 00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7216 50 00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg.	15%	-
	- <i>Angles, shapes and sections, not further worked than cold-formed or cold-finished :</i>			
7216 61 00	-- Obtained from flat-rolled products	kg.	15%	-
7216 69 00	-- Other	kg.	15%	-
	- <i>Other :</i>			
7216 91 00	-- Cold-formed or cold-finished from flat rolled products	kg.	15%	-
7216 99	-- <i>Other :</i>			
7216 99 10	--- Plated or coated with zinc	kg.	15%	-
7216 99 20	--- Plated or coated with base metals other than zinc	kg.	15%	-
7216 99 30	--- Slotted angles and slotted channels	kg.	15%	-
7216 99 40	--- Forged	kg.	15%	-
7216 99 90	--- Other	kg.	15%	-
7217	WIRE OF IRON OR NON-ALLOY STEEL			
7217 10	- <i>Not plated or coated, whether or not polished :</i>			
7217 10 10	--- Of a thickness of 18 SWG and below	kg.	15%	-
7217 10 20	--- Of a thickness above 18 SWG but up to 26 SWG	kg.	15%	-
7217 10 30	--- Of a thickness above 26 SWG	kg.	15%	-
7217 20	- <i>Plated or coated with zinc :</i>			
7217 20 10	--- Of a thickness of 18 SWG and below	kg.	15%	-
7217 20 20	--- Of a thickness above 18 SWG but up to 26 SWG	kg.	15%	-
7217 20 30	--- Of a thickness above 26 SWG	kg.	15%	-
7217 30	- <i>Plated or coated with other base metals :</i>			
7217 30 10	--- Of a thickness of 18 SWG and below	kg.	15%	-
7217 30 20	--- Of a thickness above 18 SWG but up to 26 SWG	kg.	15%	-
7217 30 30	--- Of a thickness above 26 SWG	kg.	15%	-
7217 90	- <i>Other :</i>			
	--- <i>Shaped and profiled wire :</i>			
7217 90 11	---- Of cross section – half round	kg.	15%	-
7217 90 12	---- Of cross section – flat and rectangular	kg.	15%	-
7217 90 13	---- Of cross section – ‘z’ shaped	kg.	15%	-
7217 90 19	---- Of cross section – other shapes	kg.	15%	-
	--- <i>Other :</i>			
7217 90 91	---- High tensile quality	kg.	15%	-
7217 90 92	---- Electrode quality	kg.	15%	-
7217 90 93	---- Electric resistance wire (including electric resistance heating wire)	kg.	15%	-
7217 90 99	---- Other	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
III.—STAINLESS STEEL				
7218	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL			
7218 10 00	- Ingots and other primary forms	kg.	15%	-
	- <i>Other :</i>			
7218 91 00	-- Of rectangular (other than square) cross-section	kg.	15%	-
7218 99	-- <i>Other :</i>			
7218 99 10	--- Billets	kg.	15%	-
7218 99 90	--- Other	kg.	15%	-
7219	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE			
	- <i>Not further worked than hot-rolled, in coils :</i>			
7219 11	-- <i>Of a thickness exceeding 10 mm :</i>			
	--- <i>Chromium type :</i>			
7219 11 11	---- Not exceeding 14 mm	kg.	15%	-
7219 11 12	---- Exceeding 14 mm	kg.	15%	-
7219 11 90	--- Other	kg.	15%	-
7219 12 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg.	15%	-
7219 13 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg.	15%	-
7219 14 00	-- Of a thickness of less than 3 mm	kg.	15%	-
	- <i>Not further worked than hot-rolled, not in coils :</i>			
7219 21	-- <i>Of a thickness exceeding 10 mm :</i>			
	--- <i>Universal plates of stainless steel or heat resisting steel and chromium type :</i>			
7219 21 11	---- Not exceeding 14 mm	kg.	15%	-
7219 21 12	---- Exceeding 14 mm	kg.	15%	-
	--- <i>Universal plates of stainless steel heat resisting steel, nickel chromium austenitic type:</i>			
7219 21 21	---- Not exceeding 14 mm	kg.	15%	-
7219 21 22	---- Exceeding 14 mm	kg.	15%	-
	--- <i>Other chromium type :</i>			
7219 21 31	---- Not exceeding 14 mm	kg.	15%	-
7219 21 32	---- Exceeding 14 mm	kg.	15%	-
	--- <i>Other nickel chromium austenitic type :</i>			
7219 21 41	---- Not exceeding 14 mm	kg.	15%	-
7219 21 42	---- Exceeding 14 mm	kg.	15%	-
7219 21 90	--- Other	kg.	15%	-
7219 22	-- <i>Of a thickness of 4.75 mm or more but not exceeding 10 mm :</i>			

(1)	(2)	(3)	(4)	(5)
	--- <i>Universal plates of stainless steel or heat resisting steel :</i>			
7219 22 11	---- Chromium type	kg.	15%	-
7219 22 12	---- Nickel chromium austenitic type	kg.	15%	-
7219 22 19	---- Other	kg.	15%	-
	--- <i>Other :</i>			
7219 22 91	---- Chromium type	kg.	15%	-
7219 22 92	---- Nickel chromium austenitic type	kg.	15%	-
7219 22 99	---- Other	kg.	15%	-
7219 23	-- <i>Of a thickness of 3 mm or more but less than 4.75 mm :</i>			
7219 23 10	--- Chromium type	kg.	15%	-
7219 23 20	--- Nickel chromium austenitic type	kg.	15%	-
7219 23 90	--- Other	kg.	15%	-
7219 24	-- <i>Of a thickness of less than 3 mm :</i>			
	--- <i>Chromium type, of a thickness :</i>			
7219 24 11	---- Below 0.35 mm	kg.	15%	-
7219 24 12	---- 0.35 mm and above but below 0.56 mm	kg.	15%	-
7219 24 13	---- 0.56 mm and above but below 0.90 mm	kg.	15%	-
7219 24 19	---- Other	kg.	15%	-
	--- <i>Nickel chromium austenitic type, of a thickness :</i>			
7219 24 21	---- Below 0.35 mm	kg.	15%	-
7219 24 22	---- 0.35 mm and above but below 0.56 mm	kg.	15%	-
7219 24 23	---- 0.56 mm and above but below 0.90 mm	kg.	15%	-
7219 24 29	---- Other	kg.	15%	-
7219 24 90	--- Other	kg.	15%	-
	- <i>Not further worked than cold-rolled (cold reduced) :</i>			
7219 31	-- <i>Of a thickness of 4.75 mm or more :</i>			
	--- <i>Chromium type :</i>			
7219 31 11	---- Not exceeding 14 mm	kg.	15%	-
7219 31 12	---- Exceeding 14 mm	kg.	15%	-
	--- <i>Nickel chromium austenitic type :</i>			
7219 31 21	---- Not exceeding 14 mm	kg.	15%	-
7219 31 22	---- Exceeding 14 mm	kg.	15%	-
7219 31 90	--- Other	kg.	15%	-
7219 32	-- <i>Of a thickness of 3 mm or more but less than 4.75 mm :</i>			
7219 32 10	--- Chromium type	kg.	15%	-
7219 32 20	--- Nickel chromium austenitic type	kg.	15%	-
7219 32 90	--- Other	kg.	15%	-
7219 33	-- <i>Of a thickness exceeding 1 mm but less than 3 mm :</i>			
7219 33 10	--- Chromium type	kg.	15%	-
7219 33 20	--- Nickel chromium austenitic type	kg.	15%	-
7219 33 90	--- Other	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7219 34	-- <i>Of a thickness of 0.5 mm or more but not exceeding 1 mm :</i>			
7219 34 10	--- Chromium type	kg.	15%	-
7219 34 20	--- Nickel chromium austenitic type	kg.	15%	-
7219 34 90	--- Other	kg.	15%	-
7219 35	-- <i>Of a thickness of less than 0.5 mm :</i>			
7219 35 10	--- Chromium type	kg.	15%	-
7219 35 20	--- Nickel chromium austenitic type	kg.	15%	-
7219 35 90	--- Other	kg.	15%	-
7219 90	- <i>Other :</i>			
	--- <i>Sheets and plates :</i>			
7219 90 11	---- Thickness more than 4.75 mm	kg.	15%	-
7219 90 12	---- Thickness 3 mm to 4.75 mm	kg.	15%	-
7219 90 13	---- Thickness less than 3 mm	kg.	15%	-
7219 90 90	--- Other	kg.	15%	-
7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM			
	- <i>Not further worked than hot-rolled :</i>			
7220 11	-- <i>Of a thickness of 4.75 mm or more :</i>			
7220 11 10	--- Skelp for pipes and tubes	kg.	15%	-
	--- <i>Strips for pipes and tubes (other than skelp) :</i>			
7220 11 21	---- Chromium type	kg.	15%	-
7220 11 22	---- Nickel chromium austenitic type	kg.	15%	-
7220 11 29	---- Other	kg.	15%	-
7220 11 90	--- Other	kg.	15%	-
7220 12	-- <i>Of a thickness of less than 4.75 mm :</i>			
7220 12 10	--- Skelp for pipes and tubes	kg.	15%	-
	--- <i>Strips for pipes and tubes (other than skelp) :</i>			
7220 12 21	---- Chromium type	kg.	15%	-
7220 12 22	---- Nickel chromium austenitic type	kg.	15%	-
7220 12 29	---- Other	kg.	15%	-
7220 12 90	--- Other	kg.	15%	-
7220 20	- <i>Not further worked than cold-rolled (cold- reduced) :</i>			
7220 20 10	--- Skelp for pipes and tubes	kg.	15%	-
	--- <i>Strips for pipes and tubes (other than skelp) :</i>			
7220 20 21	---- Chromium type	kg.	15%	-
7220 20 22	---- Nickel chromium austenitic type	kg.	15%	-
7220 20 29	---- Other	kg.	15%	-
7220 20 90	--- Other	kg.	15%	-
7220 90	- <i>Other :</i>			
7220 90 10	--- Skelp (strips for pipes and tubes)	kg.	15%	-
	--- <i>Strips for pipes and tubes (other than skelp) :</i>			
7220 90 21	---- Chromium type	kg.	15%	-
7220 90 22	---- Nickel chromium austenitic type	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7220 90 29	---- Other	kg.	15%	-
7220 90 90	--- Other	kg.	15%	-
7221	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL			
7221 00	- <i>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel :</i>			
	--- <i>Bright bars :</i>			
7221 00 11	---- Chromium type	kg.	15%	-
7221 00 12	---- Nickel chromium austenitic type	kg.	15%	-
7221 00 19	---- Other	kg.	15%	-
7221 00 90	--- Other	kg.	15%	-
7222	OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL			
	- <i>Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :</i>			
7222 11	-- <i>Of circular cross section :</i>			
	--- <i>Bright bars :</i>			
7222 11 11	---- Chromium type	kg.	15%	-
7222 11 12	---- Nickel chromium austenitic type	kg.	15%	-
7222 11 19	---- Other	kg.	15%	-
	--- <i>Other :</i>			
7222 11 91	---- Chromium type	kg.	15%	-
7222 11 92	---- Nickel chromium austenitic type	kg.	15%	-
7222 11 99	---- Other	kg.	15%	-
7222 19	-- <i>Other :</i>			
	--- <i>Bright bars :</i>			
7222 19 11	---- Chromium type	kg.	15%	-
7222 19 12	---- Nickel chromium austenitic type	kg.	15%	-
7222 19 19	---- Other	kg.	15%	-
	--- <i>Other :</i>			
7222 19 91	---- Chromium type	kg.	15%	-
7222 19 92	---- Nickel chromium austenitic type	kg.	15%	-
7222 19 99	---- Other	kg.	15%	-
7222 20	- <i>Bars and rods, not further worked than cold-formed or cold-finished :</i>			
	--- <i>Bright bars :</i>			
7222 20 11	---- Chromium type	kg.	15%	-
7222 20 12	---- Nickel chromium austenitic type	kg.	15%	-
7222 20 19	---- Other	kg.	15%	-
	-- <i>Other :</i>			
7222 20 91	---- Chromium type	kg.	15%	-
7222 20 92	---- Nickel chromium austenitic type	kg.	15%	-
7222 20 99	---- Other	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7222 30	- <i>Other bars and rods :</i>			
	--- <i>Bright bars :</i>			
7222 30 11	---- Chromium type	kg.	15%	-
7222 30 12	---- Nickel chromium austenitic type	kg.	15%	-
7222 30 19	---- Other	kg.	15%	-
	--- <i>Other :</i>			
7222 30 91	---- Chromium type	kg.	15%	-
7222 30 92	---- Nickel chromium austenitic type	kg.	15%	-
7222 30 99	---- Other	kg.	15%	-
7222 40	- <i>Angles, shapes and sections :</i>			
7222 40 10	--- Of thickness of 80 mm and above	kg.	15%	-
7222 40 20	--- Of below 80 mm	kg.	15%	-
7223	WIRE OF STAINLESS STEEL			
7223 00	- <i>Wire of stainless steel :</i>			
7223 00 10	--- Electrode quality	kg.	15%	-
	--- <i>Other :</i>			
7223 00 91	---- Of thickness of above 1.5 mm	kg.	15%	-
7223 00 92	---- Of thickness of 0.46 mm and above but not exceeding 1.5 mm	kg.	15%	-
7223 00 99	---- Of thickness of below 0.46 mm	kg.	15%	-
IV.—OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL				
7224	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL			
7224 10 00	- Ingots and other primary forms	kg.	15%	-
7224 90	- <i>Other :</i>			
7224 90 10	--- Of tool steel quality	kg.	15%	-
7224 90 20	--- Of die steel quality	kg.	15%	-
7224 90 30	--- Of cobalt bearing high speed steel quality	kg.	15%	-
7224 90 40	--- Forged blanks of alloy steel	kg.	15%	-
	--- <i>Other :</i>			
7224 90 91	---- Billets	kg.	15%	-
7224 90 99	---- Other	kg.	15%	-
7225	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE			
	- <i>Of silicon-electrical steel :</i>			
7225 11 00	-- Grain-oriented	kg.	15%	-
7225 19	-- Other			
7225 19 10	--- Hot rolled	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7225 19 20	--- Cold rolled	kg.	15%	-
7225 19 90	--- Other	kg.	15%	-
7225 30	- <i>Other, not further worked than hot-rolled, in coils :</i>			
7225 30 10	--- Of spring steel quality	kg.	15%	-
7225 30 90	--- Other	kg.	15%	-
7225 40	- <i>Other, not further worked than hot-rolled, not in coils :</i>			
	--- <i>Of a thickness of above 4.75 mm :</i>			
7225 40 11	---- Boiler quality	kg.	15%	-
7225 40 12	---- Pressure vessel quality	kg.	15%	-
7225 40 13	---- High tensile quality	kg.	15%	-
7225 40 19	---- Other	kg.	15%	-
7225 40 20	--- Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	15%	-
7225 40 30	--- Of a thickness of below 3 mm	kg.	15%	-
7225 50	- <i>Other, not further worked than cold-rolled (cold-reduced) :</i>			
7225 50 10	--- Of a thickness of less than 3 mm	kg.	15%	-
7225 50 20	--- Of a thickness of 3 mm to 4.75 mm	kg.	15%	-
7225 50 30	--- Of a thickness of above 4.75 mm	kg.	15%	-
	- <i>Other :</i>			
7225 91 00	-- Electrolytically plated or coated with zinc	kg.	15%	-
7225 92 00	-- Otherwise plated or coated with zinc	kg.	15%	-
7225 99 00	-- Other	kg.	15%	-
7226	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM			
	- <i>Of silicon-electrical steel :</i>			
7226 11 00	-- Grain-oriented	kg.	15%	-
7226 19	-- Other			
7226 19 10	--- Hot rolled	kg.	15%	-
7226 19 20	--- Cold rolled	kg.	15%	-
7226 19 90	--- Other	kg.	15%	-
7226 20	- <i>Of high speed steel :</i>			
	--- <i>Hot-rolled :</i>			
7226 20 11	---- In coils	kg.	15%	-
7226 20 12	---- Other	kg.	15%	-
	--- <i>Cold-rolled :</i>			
7226 20 21	---- In coils	kg.	15%	-
7226 20 22	---- Other	kg.	15%	-
7226 20 30	--- Hoops and strips	kg.	15%	-
	- <i>Other:</i>			
7226 91	-- <i>Not further worked than hot-rolled :</i>			
7226 91 10	--- Of a thickness of below 3 mm	kg.	15%	-
7226 91 20	--- Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7226 91 30	--- High tensile quality of a thickness of above 4.75 mm	kg.	15%	-
7226 91 90	--- Other	kg.	15%	-
7226 92	-- <i>Not further worked than cold-rolled (cold-reduced) :</i>			
7226 92 10	--- Of a thickness of below 3 mm	kg.	15%	-
7226 92 20	--- Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	15%	-
7226 92 30	--- Of a thickness of above 4.75 mm	kg.	15%	-
7226 99	-- <i>Other :</i>			
7226 99 10	--- Of a thickness of above 4.75 mm	kg.	15%	-
7226 99 20	--- Of a thickness of above 3 mm and but not exceeding 4.75 mm	kg.	15%	-
7226 99 30	--- Of a thickness of below 3 mm	kg.	15%	-
7226 99 40	--- Skelp (strips for pipes and tubes)	kg.	15%	-
	--- <i>Hoops and strips :</i>			
7226 99 51	---- Hot rolled	kg.	15%	-
7226 99 52	---- Cold rolled	kg.	15%	-
7226 99 53	---- Of spring steel, other than skelp	kg.	15%	-
7226 99 60	--- Skelps and strips for razor blades and saw blades	kg.	15%	-
7226 99 90	--- Other	kg.	15%	-
7227	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL			
7227 10 00	- Of high speed steel	kg.	15%	-
7227 20 00	- Of silico-manganese steel	kg.	15%	-
7227 90	- <i>Other :</i>			
7227 90 10	--- Valve spring steel quality	kg.	15%	-
7227 90 20	--- Other spring steel quality	kg.	15%	-
7227 90 30	--- Ball bearing quality	kg.	15%	-
7227 90 40	--- Cold heading quality	kg.	15%	-
7227 90 50	--- Lead-free cutting quality	kg.	15%	-
7227 90 60	--- Sulphur free cutting quality	kg.	15%	-
7227 90 90	--- Other	kg.	15%	-
7228	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
7228 10	- <i>Bars and rods, of high speed steel :</i>			
7228 10 10	--- Bright bars	kg.	15%	-
7228 10 90	--- Other	kg.	15%	-
7228 20 00	- Bars and rods, of silico-manganese steel	kg.	15%	-
7228 30	- <i>Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded :</i>			
	--- <i>Bright bars :</i>			

(1)	(2)	(3)	(4)	(5)
7228 30 11	---- Of alloy tool steel	kg.	15%	-
7228 30 19	---- Other	kg.	15%	-
	--- <i>Other :</i>			
7228 30 21	---- Lead bearing steel	kg.	15%	-
7228 30 22	---- Spring steel	kg.	15%	-
7228 30 23	---- Sulphur bearing steel	kg.	15%	-
7228 30 24	---- Tool and die steel	kg.	15%	-
7228 30 29	---- Other	kg.	15%	-
7228 40 00	- Other bars and rods, not further worked than forged	kg.	15%	-
7228 50	- <i>Other bars and rods, not further worked than cold-formed or cold-finished :</i>			
7228 50 10	--- Of engine valves and cold heading steel	kg.	15%	-
7228 50 90	--- Other	kg.	15%	-
7228 60	- <i>Other bars and rods :</i>			
	--- <i>Bright bars :</i>			
7228 60 11	---- Of alloy tool steel	kg.	15%	-
7228 60 12	---- Other	kg.	15%	-
	--- <i>Other :</i>			
7228 60 91	---- Lead bearing steel	kg.	15%	-
7228 60 92	---- Spring steel	kg.	15%	-
7228 60 93	---- Sulphur bearing steel	kg.	15%	-
7228 60 94	---- Tool and die steel	kg.	15%	-
7228 60 99	---- Other	kg.	15%	-
7228 70	- <i>Angles, shapes and sections :</i>			
	--- <i>Not further worked than hot-rolled, hot-drawn or extruded :</i>			
7228 70 11	---- Of 80 mm or more	kg.	15%	-
7228 70 12	---- Of less than 80 mm	kg.	15%	-
	--- <i>Not further worked than cold-formed or cold-finished :</i>			
7228 70 21	---- Of 80 mm or more	kg.	15%	-
7228 70 22	---- Of less than 80 mm	kg.	15%	-
7228 80	- <i>Hollow drill bars and rods :</i>			
7228 80 10	--- Of alloy steel	kg.	15%	-
7228 80 20	--- Of non alloy steel, forged	kg.	15%	-
7228 80 90	--- Other	kg.	15%	-
7229	WIRE OF OTHER ALLOY STEEL			
7229 20 00	- Of silico-manganese steel	kg.	15%	-
7229 90	- <i>Other :</i>			
	--- <i>Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated :</i>			
7229 90 11	---- Tinned wire	kg.	15%	-
7229 90 12	---- Bronze coated wire	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7229 90 13	---- Trapezoidal wire	kg.	15%	-
7229 90 14	---- Half round wire	kg.	15%	-
7229 90 15	---- Crimped wire	kg.	15%	-
7229 90 16	---- Copper coated wire	kg.	15%	-
	--- <i>Electrode quality, wire rope quality and ACSR quality not insulated :</i>			
7229 90 21	---- Electrode quality	kg.	15%	-
7229 90 22	---- Wire rope quality	kg.	15%	-
7229 90 23	---- ACSR quality	kg.	15%	-
	--- <i>Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated :</i>			
7229 90 31	---- Wire (excluding wire type lead)	kg.	15%	-
7229 90 32	---- Spring wire	kg.	15%	-
7229 90 33	---- High tensile wire	kg.	15%	-
7229 90 34	---- Hardened and tempered wire	kg.	15%	-
7229 90 40	--- Other wire	kg.	15%	-
	--- Shaped and profiled wires of cross-section :			
7229 90 51	---- Half round	kg.	15%	-
7229 90 52	---- Flat and rectangular	kg.	15%	-
7229 90 53	---- 'L' shape	kg.	15%	-
7229 90 54	---- 'Z' shape	kg.	15%	-
7229 90 59	---- Other	kg.	15%	-
7229 90 60	--- Electric resistance wire (including electric resistance heating wire)	kg.	15%	-
7229 90 70	--- Crimped wire	kg.	15%	-
7229 90 90	--- Other	kg.	15%	-

EXEMPTION NOTIFICATIONS

Exemption to inputs required for the manufacture of iron and steel intermediates when imported into India.

[Notfn. No. 10/95-Cus. dt. 7.3.1995 as amended by Notfn. Nos. 101/95-Cus. dt. 26.5.1995, 143/95-Cus. dt. 19.5.1995, 157/95-Cus. dt. 9.11.1995, 23/96-Cus. dt. 15.6.1996]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts inputs required for the manufacture of iron and steel intermediates when imported into India, from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), subject to the following conditions, namely:-

- (1) that the importer has been granted necessary import licence (hereinafter referred to as the said licence) by the Licensing Authority for the import of the said inputs for the aforesaid purpose in terms of Engineering Products Export (Replenishment of Iron and Steel Intermediates) scheme as notified by the Government of India in the Ministry of Commerce Notification No.

S.O. 130. (e) dated the 1st March, 1995 and the said licence has been produced at the time of clearance for debit by the proper officer of customs;

- (2) Omitted
- (3) the importer furnishes a bond, with such surety or security, in such form as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable on the said inputs but for the exemption contained herein, in respect of which the conditions specified in this notification have not been complied with; together with interest at the rate of 24% per annum from the date of clearance of the said inputs.
- (4) that the importer produces evidence of having discharged the obligation relating to supply of iron and steel intermediates to the Engineering Products exporters to the satisfaction of the Assistant Commissioner of Customs within a period of thirty days from the expiry of period allowed for fulfilment of the obligation or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow;
- (5) that the inputs so imported shall not be disposed off or utilised in any manner, except for utilisation in the discharge of obligation to manufacture and supply iron and steel intermediates in terms of this notification, before the said obligation under the said licence has been discharged in full:

Provided that spares and consumables imported in terms of this notification shall not be loaned, transferred, sold or disposed of in any manner, and shall be used by the importer only in his factory;

- (6) where benefit of this notification is sought by a person other than the licensee, such benefit shall be allowed against the said licence only if it bears endorsement of transferability by the Licencing Authority:

Provided that endorsement of transferability shall not be made by the Licencing Authority before the obligation to supply iron and steel intermediates under the said licence has been fulfilled.

- (7) that the imports and exports are undertaken through sea ports at Bombay, Calcutta, Cochin, Kandla, Mangalore, Marmagao, Madras, Nhava Sheva, Paradeep, Tuticorin and Visakhapatnam, or through any of the airports at the Ahmedabad, Bangalore, Bombay, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum and Varanasi or through any of the Inland Container Depots at Bangalore, Coimbatore, Delhi, Gauhati, Hyderabad, Kanpur, Ludhiana, Moradabad, Pimpri(Pune) and Pitampur (Indore):

Provided that the Commissioner of Customs may by special order and subject to such conditions as may be specified by him, permit import and export through any other sea port, airport or Inland Container Depot or through a land customs station"

Explanation. - In this notification,-

- (i) "Engineering products" means export items (other than iron steel, ferro alloys and refractories) specified under the export product group "Engineering Products" in the I-O Norms and which have already been exported;
- (ii) 'I-O Norms' means the Standard Input-Output and Value Addition norms as contained in the Hand Book of Procedures (Volume II) published vide public Notice No.121 (PN)/92-97

dated the 31 March, 1992 of the Government of India in the Ministry of Commerce, as amended from time to time;

- (iii) "inputs" means, -
 - (a) raw materials, components, intermediates and consumables specified as import items in the I-O Norms and required for the manufacture of iron and steel intermediates; and
 - (b) spares for a value not exceeding 5% of the value of the licence required for the maintenance of capital goods installed in the importer's factory.
- (iv) "Iron and Steel Intermediates" means export Items specified under sub-group "Iron, Steel, Ferro Alloys and Refractories" under the export product group "Engineering Products" in I-O Norms and in respect of which value addition has been specified in the I-O Norms, and such items are supplied to an exporter as replenishment for similar items already used in the manufacture of the Engineering Products against a Release Advice issued by the Licensing Authority:

Provided that no such Release Advice shall be issued by the Licensing Authority where benefit of duty exemption for such items has been availed under any other scheme.
- (v) "Licensing Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act;
- (vi) "Release Advice" means a Release Order indicating the name, description and technical characteristics of the iron and steel intermediates, their quantities and value thereof as per the I-O norms.

**Safeguard duty on Hot Rolled Flat Products of Stainless Steel-304 grade,
Notifn. No. 1/2013-Customs (SG), dt. 4.1.2013.**

Whereas, in the matter of import of Hot Rolled Flat Products of Stainless Steel-304 grade classified within Chapter 72 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), the Director General (Safeguard), in its preliminary findings published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 714 (E), dated the 24th September, 2012 and subsequent Corrigendum *vide* G.S.R. 825 (E) dated 12th November, 2012 and Corrigendum-2 *vide* G.S.R. 841 (E) dated 23rd November, 2012 had come to the conclusion that increased imports of Hot Rolled Flat Products of Stainless Steel - 304 grade (upto a maximum width of 1605 mm) and encompassing all austenitic grades having minimum Nickel (Ni) content of 6 per cent., compulsorily containing Chromium with or without the presence of other alloying elements like Molybdenum, Titanium etc., (hereinafter referred to as the subject goods) falling under sub-headings 72191111, 72191112, 72191190, 72191200, 72191300, 72191400, 72192111, 72192112, 72192121, 72192122, 72192131, 72192132, 72192141, 72192142, 72192190, 72192211, 72192212, 72192219, 72192291, 72192292, 72192299, 72192310, 72192320, 72192390, 72192411, 72192412, 72192413, 72192419, 72192421, 72192422, 72192423, 72192429, 72192490, 72201110, 72201121, 72201122, 72201129, 72201190, 72201210, 72201221, 72201222, 72201229, 72201290 of the Customs Tariff Act, into India had caused and threatened to cause market disruption to the domestic industry comprising producers of the subject goods thereby necessitating the imposition of provisional safeguard duty on imports of the subject goods from the Peoples Republic of China into India;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 8C of the said Act, read with rules 10 and 14 of the Customs Tariff (Transitional Product Specific Safeguard Duty) Rules, 2002, the Central Government after considering the said findings of the Director General (Safeguard), hereby imposes on Hot Rolled Flat Products of Stainless Steel -304 grade (upto a maximum width of 1605 mm), and encompassing all austenitic grades having minimum Nickel (Ni) content of 6 percent., compulsorily containing Chromium with or without the presence of other alloying elements like Molybdenum, Titanium etc., falling under tariff items 72191111, 72191112, 72191190, 72191200, 72191300, 72191400, 72192111, 72192112, 72192121, 72192122, 72192131, 72192132, 72192141, 72192142, 72192190, 72192211, 72192212, 72192219, 72192291, 72192292, 72192299, 72192310, 72192320, 72192390, 72192411, 72192412, 72192413, 72192419, 72192421, 72192422, 72192423, 72192429, 72192490, 72201110, 72201121, 72201122, 72201129, 72201190, 72201210, 72201221, 72201222, 72201229, 72201290 of the First Schedule to the Customs Tariff Act, when imported into India, from the People's Republic of China, a provisional safeguard duty at the rate of 20 percent. *ad-valorem*.

2. The safeguard duty imposed under this notification shall be effective for a period of 200 days (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette.

CHAPTER 73
Articles of iron or steel

NOTES :

1. In this Chapter, the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

2. In this Chapter, the word “wire” means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
7301	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL			
7301 10 00	- Sheet piling	kg.	15%	-
7301 20	- <i>Angles, shapes and sections :</i>			
7301 20 10	--- Steel slotted angles	kg.	15%	-
7301 20 90	--- Other	kg.	15%	-
7302	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH- PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS			
7302 10	- <i>Rails :</i>			
7302 10 10	--- For railways	kg.	15%	-
7302 10 20	--- For tramways	kg.	15%	-
7302 10 90	--- Other	kg.	15%	-
7302 30 00	- Switch blades, crossing frogs, point rods and other crossing pieces	kg.	15%	-
7302 40 00	- Fish-plates and sole plates	kg.	15%	-
7302 90	- <i>Other :</i>			
7302 90 10	--- Material for jointing or fixing rails	kg.	15%	-
7302 90 90	--- Other	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7303	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON			
7303 00	- <i>Tubes, pipes and hollow profiles, of cast iron:</i>			
7303 00 10	--- Rain water pipe	kg.	15%	-
7303 00 20	--- Soil pipe	kg.	15%	-
7303 00 30	--- Spun pipe	kg.	15%	-
7303 00 90	--- Other	kg.	15%	-
7304	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL			
	- <i>Line pipe of a kind used for oil and gas pipelines:</i>			
7304 11	-- Of stainless steel:			
7304 11 10	--- Tubes and pipes	kg.	15%	-
7304 11 20	--- Blanks for tubes and pipes	kg.	15%	-
7304 11 90	--- Other	kg.	15%	-
7304 19	-- Other:			
7304 19 10	--- Tubes and pipes	kg.	15%	-
7304 19 20	--- Blanks for tubes and pipes	kg.	15%	-
7304 19 90	--- Other	kg.	15%	-
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:			
7304 22 00	- Drill pipe of stainless steel	kg.	15%	-
7304 23	-- Other drill pipe:			
7304 23 10	--- Of iron	kg.	15%	-
7304 23 90	-- Other	kg.	15%	-
7304 24 00	-- Other, of stainless steel	kg.	15%	-
7304 29	-- Other:			
7304 29 10	--- Of iron	kg.	15%	-
7304 29 90	--- Other	kg.	15%	-
	- Other, of circular cross-section, of iron or non-alloy steel:			
7304 31	--- Cold-drawn or cold-rolled (cold-reduced):			
	--- Up to 114.3 mm outer diameter:			
7304 31 11	---- Of iron	kg.	15%	-
7304 31 19	---- Other	kg.	15%	-
	--- Above 114.3 mm but up to 219.1 mm outer diameter			
7304 31 21	--- Of iron	kg.	15%	-
7304 31 29	--- Other	kg.	15%	-
	--- Above 219.1 mm diameter:			
7304 31 31	---- Of iron	kg.	15%	-
7304 31 39	---- Other	kg.	15%	-
7304 39	-- Other:			
	Up to 114.3 mm outer diameter:			
7304 39 11	---- Of iron	kg.	15%	-
7304 39 19	---- Other	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
	--- Above 114.3 mm but up to 219.1 mm outer diameters:			
7304 39 21	---- Of iron	kg.	15%	-
7304 39 29	---- Other	kg.	15%	-
	--- Above 219.1 mm diameter:			
7304 39 31	---- Of iron	kg.	15%	-
7304 39 39	---- Other	kg.	15%	-
	- Other, of circular cross section, of stainless steel:			
7304 41 00	-- Cold-drawn or cold-rolled (cold-reduced)	kg.	15%	-
7304 49 00	-- Other	kg.	15%	-
	- Other, of circular cross section, of alloy steel:			
7304 51	--- Cold-drawn or cold rolled (cold-reduced):			
7304 51 10	--- Up to 114.3 mm diameter	kg.	15%	-
7304 51 20	--- Above 114.3 mm but up to 219.1 mm outer diameter	kg.	15%	-
7304 51 30	--- Above 219.1 mm outer diameter	kg.	15%	-
7304 59	-- Other:			
7304 59 10	--- Up to 114.3 mm diameter	kg.	15%	-
7304 59 20	--- Above 114.3 mm but up to 219.1 mm outer diameter	kg.	15%	-
7304 59 30	--- Above 219.1 mm outer diameter	kg.	15%	-
7304 90 00	--- Other	kg.	15%	-
7305	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL			
	- <i>Line pipe of a kind used for oil or gas pipelines :</i>			
7305 11	-- <i>Longitudinally submerged arc welded :</i>			
	--- <i>Galvanised pipes :</i>			
7305 11 11	---- Of iron	kg.	15%	-
7305 11 19	---- Other	kg.	15%	-
	--- <i>Non-galvanised pipes :</i>			
7305 11 21	---- Of iron	kg.	15%	-
7305 11 29	---- Other	kg.	15%	-
7305 12	-- <i>Other, longitudinally welded :</i>			
	--- <i>Galvanised pipes :</i>			
7305 12 11	---- Of iron	kg.	15%	-
7305 12 19	---- Other	kg.	15%	-
	--- <i>Non-galvanised pipes :</i>			
7305 12 21	---- Of iron	kg.	15%	-
7305 12 29	---- Other	kg.	15%	-
7305 19	-- <i>Other:</i>			
	--- <i>Galvanised pipes :</i>			
7305 19 11	---- Of iron	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7305 19 19	---- Other	kg.	15%	-
	--- <i>Non-galvanised (black) pipes :</i>			
7305 19 21	---- Of iron	kg.	15%	-
7305 19 29	---- Other	kg.	15%	-
7305 20	- <i>Casing of a kind used in drilling for oil or gas :</i>			
7305 20 10	--- Of iron	kg.	15%	-
7305 20 90	--- Other	kg.	15%	-
	- <i>Other, welded :</i>			
7305 31	-- <i>Longitudinally welded:</i>			
7305 31 10	--- Of iron	kg.	15%	-
7305 31 90	--- Other	kg.	15%	-
7305 39	-- <i>Other :</i>			
7305 39 10	--- Of iron	kg.	15%	-
7305 39 90	--- Other	kg.	15%	-
7305 90	- <i>Other :</i>			
7305 90 10	--- High pressure hydroelectric conduits of steel	kg.	15%	-
	--- <i>ERW precision tubes :</i>			
7305 90 21	---- Of iron	kg.	15%	-
7305 90 29	---- Other	kg.	15%	-
	--- <i>Other :</i>			
7305 90 91	---- Of iron	kg.	15%	-
7305 90 99	---- Other	kg.	15%	-
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL			
	- <i>Line pipe of a kind used for oil or gas pipelines:</i>			
7306 11 00	-- Welded ,of stainless steel	kg.	15%	-
7306 19	-- <i>Other:</i>			
	--- Galvanised pipes:			
7306 19 11	---- Of iron	kg.	15%	-
7306 19 19	---- Other	kg.	15%	-
	--- Non galvanised pipes:			
7306 19 21	---- Of iron	kg.	15%	-
7306 19 29	---- Other	kg.	15%	-
	- <i>Casing and tubing of a kind used in drilling for oil or gas:</i>			
7306 21 00	-- Welded, of stainless steel	kg.	15%	-
7306 29	-- <i>Other:</i>			
7306 29 11	---- Of iron	kg.	15%	-
7306 29 19	---- Other	kg.	15%	-
7306 30	- <i>Other, welded, of circular cross-section, of iron or non-alloy steel:</i>			
7306 30 10	---- Of iron	kg.	15%	-
7306 30 90	---- Other	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7306 40 00	- Other, welded, of circular cross- section, of stainless steel	kg.	15%	-
7306 50 00	- Other, welded, of circular cross- section, of other alloy steel	kg.	15%	-
7306 61 00	-- <i>Other, welded, of non-circular</i> cross-section: Of square or rectangular- cross- section	kg.	15%	-
7306 69 00	-- Of other non-circular cross- section	kg.	15%	-
7306 90	- <i>Other:</i> -- <i>ERW precision tubes:</i>			
7306 90 11	---- Of iron	kg.	15%	-
7306 90 19	---- Other	kg.	15%	-
7306 90 90	--- Other	kg.	15%	-
7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL			
	- <i>Cast fittings :</i>			
7307 11	-- <i>Of non-malleable cast iron :</i>			
7307 11 10	--- Sponge iron cast fittings	kg.	15%	-
7307 11 20	--- SG iron cast fittings	kg.	15%	-
7307 11 90	--- Other	kg.	15%	-
7307 19 00	-- Other	kg.	15%	-
	- <i>Other, of stainless steel :</i>			
7307 21 00	-- Flanges	kg.	15%	-
7307 22 00	-- Threaded elbows, bends and sleeves	kg.	15%	-
7307 23 00	-- Butt welding fittings	kg.	15%	-
7307 29 00	-- Other	kg.	15%	-
	- <i>Other :</i>			
7307 91	-- <i>Flanges :</i>			
7307 91 10	--- Galvanised	kg.	15%	-
7307 91 90	--- Other	kg.	15%	-
7307 92	-- <i>Threaded elbows, bends and sleeves :</i>			
7307 92 10	--- Galvanised	kg.	15%	-
7307 92 90	--- Other	kg.	15%	-
7307 93	-- <i>Butt welding fittings :</i>			
7307 93 10	--- Galvanised	kg.	15%	-
7307 93 90	--- Other	kg.	15%	-
7307 99	-- <i>Other :</i>			
7307 99 10	--- Galvanised	kg.	15%	-
7307 99 90	--- Other	kg.	15%	-
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-			

(1)	(2)	(3)	(4)	(5)
	GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL			
7308 10 00	- Bridges and bridge-sections	u	15%	-
7308 20	- <i>Towers and lattice masts :</i> --- <i>Towers, whether or not assembled :</i>			
7308 20 11	---- For transmission line	u	15%	-
7308 20 19	---- Other	u	15%	-
7308 20 20	--- Lattice masts	u	15%	-
7308 30 00	- Doors, windows and their frames and thresholds for doors	u	15%	-
7308 40 00	- Equipment for scaffolding, shuttering, propping or pit-propping	u	15%	-
7308 90	- <i>Other :</i>			
7308 90 10	--- Beams, channels, pillars and girders prepared for use in structures	u	15%	-
7308 90 20	--- Drop rods	u	15%	-
7308 90 30	--- Hatchway, rails and bulkheads for ships or boats and parts of hull	u	15%	-
7308 90 40	--- Galvanised tension bars	u	15%	-
7308 90 50	--- Structures and super structures for mining	u	15%	-
7308 90 60	--- Truss rods	u	15%	-
7308 90 70	--- Tubular steel poles for electric transmission and distribution lines	u	15%	-
7308 90 90	--- Other	u	15%	-
7309	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT			
7309 00	- <i>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :</i>			
7309 00 10	--- Galvanized iron tanks	kg.	15%	-
7309 00 20	--- Galvanized iron barrels and drums	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7309 00 30	--- Pressed steel tanks	kg.	15%	-
7309 00 40	--- Pressure vessels	kg.	15%	-
7309 00 90	--- Other	kg.	15%	-
7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT			
7310 10	- <i>Of a capacity of 50 l or more :</i>			
7310 10 10	--- Tin plate containers	kg.	15%	-
7310 10 20	--- Trunks and cases	kg.	15%	-
7310 10 90	--- Other	kg.	15%	-
	- <i>Of a capacity of less than 50 l :</i>			
7310 21	-- <i>Cans which are to be closed by soldering or crimping :</i>			
7310 21 10	--- Tin plate containers	kg.	15%	-
7310 21 90	--- Other	kg.	15%	-
7310 29	-- <i>Other :</i>			
7310 29 10	--- Tin plate containers	kg.	15%	-
7310 29 20	--- Trunks and cases	kg.	15%	-
7310 29 90	--- Other	kg.	15%	-
7311	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL			
7311 00	- <i>Containers for compressed or liquefied gas, of iron or steel :</i>			
7311 00 10	--- Liquefied petroleum gas (LPG) cylinder	kg.	15%	-
7311 00 20	--- Low pressure cylinder (working pressure up to 35.2 kg/sq.cm other than LPG)	kg.	15%	-
7311 00 30	--- High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm)	kg.	15%	-
7311 00 90	--- Other	kg.	15%	-
7312	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED			
7312 10	- <i>Stranded wire, ropes and cables :</i>			
7312 10 10	--- Wire ropes, black	kg.	15%	-
7312 10 20	--- Wire ropes, galvanised	kg.	15%	-
7312 10 30	--- Stranded wire	kg.	15%	-
7312 10 90	--- Other	kg.	15%	-
7312 90 00	- Other	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7313	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL			
7313 00	- <i>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel :</i>			
7313 00 10	--- Barbed wire	kg.	15%	-
7313 00 20	--- Twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing	kg.	15%	-
7314	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL			
	- <i>Woven cloth :</i>			
7314 12 00	-- Endless bands for machinery, of stainless steel	kg.	15%	-
7314 14	-- <i>Other woven cloth, of stainless steel :</i>			
7314 14 10	--- Wire gauze (wire cloth, wire mesh)	kg.	15%	-
7314 14 90	--- Other	kg.	15%	-
7314 19	-- <i>Other :</i>			
7314 19 10	--- Wire gauze (wire cloth, wire mesh)	kg.	15%	-
7314 19 90	--- Other	kg.	15%	-
7314 20	- <i>Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more :</i>			
7314 20 10	--- Wire netting	kg.	15%	-
7314 20 90	--- Other	kg.	15%	-
	- <i>Other grill, netting and fencing, welded at the intersection :</i>			
7314 31 00	-- Plated or coated with zinc	kg.	15%	-
7314 39 00	-- Other	kg.	15%	-
	- <i>Other cloth, grill, netting and fencing :</i>			
7314 41	-- <i>Plated or coated with zinc :</i>			
7314 41 10	--- Wire netting	kg.	15%	-
7314 41 90	--- Other	kg.	15%	-
7314 42	-- <i>Coated with plastics :</i>			
7314 42 10	--- Wire netting	kg.	15%	-
7314 42 90	--- Other	kg.	15%	-
7314 49	-- <i>Other :</i>			
7314 49 10	--- Wire netting	kg.	15%	-
7314 49 90	--- Other	kg.	15%	-
7314 50 00	- Expanded metal	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7315	CHAIN AND PARTS THEREOF, OF IRON OR STEEL			
	- <i>Articulated link chain and parts thereof :</i>			
7315 11 00	-- Roller chain	kg.	15%	-
7315 12	-- <i>Other chain :</i>			
7315 12 10	--- Lifting and hoisting chain	kg.	15%	-
7315 12 20	--- Ship chain	kg.	15%	-
7315 12 90	--- Other	kg.	15%	-
7315 19 00	-- Parts	kg.	15%	-
7315 20 00	- Skid chain	kg.	15%	-
	- <i>Other chain :</i>			
7312.5 81 00	-- Stud-link	kg.	15%	-
7312.5 82 00	-- Other, welded link	kg.	15%	-
7312.5 89 00	-- Other	kg.	15%	-
7312.5 90 00	- Other parts	kg.	15%	-
7316	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL			
7316 00	<i>Anchors, grapnels and parts thereof, of iron or steel :</i>			
7316 00 10	--- Anchors and grapnels	kg.	15%	-
7316 00 90	--- Parts	kg.	15%	-
7317	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER			
7317 00	- <i>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper :</i>			
	--- <i>Nails :</i>			
7317 00 11	---- For animal shoes	kg.	15%	-
7317 00 12	---- For fixing heel strips and toe plates	kg.	15%	-
7317 00 13	---- Wire nails	kg.	15%	-
7317 00 19	---- Other	kg.	15%	-
	--- <i>Spikes :</i>			
7317 00 21	---- Dog spikes	kg.	15%	-
7317 00 29	---- Other	kg.	15%	-
7317 00 30	--- Tacks	kg.	15%	-
	--- <i>Other :</i>			
7317 00 91	---- Staples other than in strips, and drawing pins	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7317 00 99	---- Other	kg.	15%	-
7318	SCREWS, BOLTS, NUTS, COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL			
	- <i>Threaded articles :</i>			
7318 11	-- <i>Coach screws :</i>			
7318 11 10	--- Machine screws	kg.	15%	-
7318 11 90	--- Other	kg.	15%	-
7318 12 00	-- Other wood screws	kg.	15%	-
7318 13 00	-- Screw hooks and screw rings	kg.	15%	-
7318 14 00	-- Self-tapping screws	kg.	15%	-
7318 12.5 00	-- Other screws and bolts, whether or not with their nuts or washers	kg.	15%	-
7318 16 00	-- Nuts	kg.	15%	-
7318 19 00	-- Other	kg.	15%	-
	- <i>Non-threaded articles :</i>			
7318 21 00	-- Spring washers and other lock washers	kg.	15%	-
7318 22 00	-- Other washers	kg.	15%	-
7318 23 00	-- Rivets	kg.	15%	-
7318 24 00	-- Cotters and cotter-pins	kg.	15%	-
7318 29	-- <i>Other :</i>			
7318 29 10	--- Circlips	kg.	15%	-
7318 29 90	--- Other	kg.	15%	-
7319	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS, OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED			
7319 40	- Safety <i>pins</i> and other <i>pins</i> :			
7319 40 10	- - - Safety pins	kg.	15%	-
7319 40 90	- - - Other pins	kg.	15%	-
7319 90 00	- Other	kg.	15%	-
7320	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL			
7320 10	- <i>Leaf-springs and leaves therefor :</i>			
	--- <i>Leaf-springs :</i>			
7320 10 11	---- For motor vehicles	kg.	15%	-
7320 10 12	---- For railways and tramways	kg.	15%	-
7320 10 19	---- Other	kg.	15%	-
7320 10 20	--- Leaves for springs	kg.	15%	-
7320 20 00	- Helical springs	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7320 90	- <i>Other :</i>			
7320 90 10	--- Coil spring for railways, tramways	kg.	15%	-
7320 90 20	--- Spring pins	kg.	15%	-
7320 90 90	--- Other	kg.	15%	-
7321	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL			
	- <i>Cooking appliances and plate warmers:</i>			
7321 11	-- <i>For gas fuel or for both gas and other fuels :</i>			
7321 11 10	--- Cookers and kitchen stoves	u	15%	-
7321 11 20	--- Other stoves	u	15%	-
7321 11 90	--- Other	u	15%	-
7321 12	-- <i>For liquid fuel:</i>			
7321 12 10	--- Cookers and kitchen stoves	u	15%	-
7321 12 20	--- Other stoves	u	15%	-
7321 12 90	--- Other	u	15%	-
7321 19	-- <i>Other, including appliances for solid fuel:</i>			
7321 19 10	--- Cookers and kitchen stoves	u	15%	-
7321 19 90	--- Other stoves and appliances	u	15%	-
	- <i>Other appliances :</i>			
7321 81 00	-- For gas fuel or for both gas and other fuels			
7321 82 00	-- For liquid fuel			
7321 89	-- Other, including appliances for solid fuel:			
7321 89 10	--- Clay tandoor (oven with iron or steel body and earthen grates)	kg.	15%	-
7321 89 90	--- Other	kg.	15%	-
7321 90 00	- Parts	kg.	15%	-
7322	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL			
	- <i>Radiators and parts thereof :</i>			
7322 11 00	-- Of cast iron	kg.	15%	-
7322 19 00	-- Other	kg.	15%	-
7322 90	- <i>Other :</i>			
7322 90 10	--- Air heaters and hot air distributors	kg.	15%	-
7322 90 90	--- Parts of air heaters and hot air distributors	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL			
7323 10 00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	u	15%	-
	- <i>Other</i> :			
7323 91	-- <i>Of cast iron, not enamelled</i> :			
7323 91 10	--- Pans	u	15%	-
7323 91 90	--- Other	u	15%	-
7323 92 00	-- Of cast iron, enamelled	u	15%	-
7323 93	-- <i>Of stainless steel</i> :			
7323 93 10	--- Pressure cookers	u	15%	-
7323 93 90	--- Other	u	15%	-
7323 94	-- <i>Of iron (other than cast iron) or steel, enamelled</i> :			
7323 94 10	--- Ghamellas	u	15%	-
7323 94 20	--- Utensils	u	15%	-
7323 94 90	--- Other	u	15%	-
7323 99	-- <i>Other</i> :			
7323 99 10	--- Utensils of galvanised iron	u	15%	-
7323 99 20	--- Other utensils	u	15%	-
7323 99 90	--- Other	u	15%	-
7324	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL			
7324 10 00	- Sinks and wash basins, of stainless steel	u	15%	-
	- <i>Baths</i> :			
7324 21 00	-- Of cast iron, whether or not enamelled	u	15%	-
7324 29 00	-- Other	u	15%	-
7324 90 00	- Other, including parts	u	15%	-
7325	OTHER CAST ARTICLES OF IRON OR STEEL			
7325 10 00	- Of non-malleable cast iron	kg.	15%	-
	- <i>Other</i> :			
7325 91 00	-- Grinding balls and similar articles for mills	kg.	15%	-
7325 99	-- <i>Other</i> :			
7325 99 10	--- Of iron	kg.	15%	-
7325 99 20	--- Of alloy steel	kg.	15%	-
7325 99 30	--- Of stainless steel	kg.	15%	-
	--- <i>Other</i> :			
7325 99 91	---- Rudders for ships or boats	kg.	15%	-
7325 99 92	---- Drain covers	kg.	15%	-
7325 99 93	---- Plates and frames for sewage water or similar system	kg.	15%	-
7325 99 99	---- Other	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
7326	OTHER ARTICLES OF IRON OR STEEL			
	- <i>Forged or stamped, but not further worked :</i>			
7326 11 00	-- Grinding balls and similar articles for mills	kg.	15%	-
7326 19	-- <i>Other :</i>			
7326 19 10	--- For automobiles and earth moving equipments	kg.	15%	-
7326 19 90	--- Other	kg.	15%	-
7326 20	- <i>Articles of iron or steel wire :</i>			
7326 20 10	--- Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws	kg.	15%	-
7326 20 90	--- Other	kg.	15%	-
7326 90	- <i>Other :</i>			
7326 90 10	--- Belt lacing of steel	kg.	15%	-
7326 90 20	--- Belt fasteners for machinery belts	kg.	15%	-
7326 90 30	--- Drain covers, plates, and frames for sewages, water or similar system	kg.	15%	-
7326 90 40	--- Enamelled iron ware	kg.	15%	-
7326 90 50	--- Grinding media balls and cylpebs	kg.	15%	-
7326 90 60	--- Manufactures of stainless steel	kg.	15%	-
7326 90 70	--- Articles of clad metal	kg.	15%	-
7326 90 80	--- Parts of ships, floating structure and vessels (excluding hull, propellers and paddle-wheels)	kg.	15%	-
	--- <i>Other :</i>			
7326 90 91	---- Shanks	kg.	15%	-
7326 90 99	---- Other	kg.	15%	-

ADDITIONAL DUTY-LEVY & EXEMPTIONS

Additional Duty Rules, 1976

[Notfn. No. 356/76-Cus. dt. 2.8.1976 as amended by Notfn. No. 126/95].

The Central Government makes the following rules, namely:-

1. Short title and commencement-(a) These rules may be called the Additional Duty Rules, 1976. They shall come into force on the date of their publication in the Official Gazette.
2. Levy of additional duty- For the purpose of sub-section (3) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the additional duty leviable on any imported article specified in column (2) of the Table annexed hereto shall be equal to the excise duty for the time being leviable on the material specified in the corresponding entry in column (3) of the said Table to the extent that material is used in the manufacture of the Imported article.

Table

S.No.	Name of article	Name of material
(1)	(2)	(3)
1.	Omitted.	
2.	Stainless steel manufactures for household use.	Stainless Steel.

Additional Duty on synthetic fabrics and stainless steel manufacture.**[Notfn. No.357/76-Cus. dt. 2.8.1976 as amended by Notfn. No.125/95].**

The articles specified in the Schedule annexed hereto shall be liable to such additional duty as may be determined in accordance with the Additional Duty Rules, 1976.

SCHEDULE

S.No.	Name of article
(1)	(2)
1.	Omitted.
2.	Stainless steel manufactures for household use.

Safeguard duty on imports of Seamless Pipes and Tubes into India.**[Notfn. No.2/2014-Cus. dt. 13.8.2014]**

Whereas, in the matter of import of Tubes, Pipes and Hollow Profiles, Seamless of iron, alloy or non-alloy steel (other than cast iron and stainless steel) whether hot finished or cold drawn or cold rolled, of external diameter not exceeding 273.1 mm (Outer Diameter) with the tolerance as specified under relevant standards (hereinafter referred to as Seamless Pipes and Tubes), falling under tariff items 73041910, 73041920, 73041990, 73042310, 73042390, 73042910, 73042990, 73043111, 73043119, 73043121, 73043129, 73043131, 73043139, 73043911, 73043919, 73043921, 73043929, 73043931, 73043939, 73045110, 73045120, 73045130, 73045910, 73045920, 73045930 and 73049000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), the Director General (Safeguard), in his final findings, published vide number G.S.R. 180 (E), dated the 11 th March, 2014, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 11 th March, 2014, has come to the conclusion that increased imports of Seamless Pipes and Tubes into India has caused serious injury to the domestic producers of Seamless Pipes and Tubes, necessitating the imposition of safeguard duty on imports of Seamless Pipes and Tubes into India, and accordingly has recommended the imposition of safeguard duty on imports of the Seamless Pipes and Tubes into India.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 8B of the Customs Tariff Act, read with rules 12, 14 and 17 of the Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997, the Central Government after considering the said findings of the Director General (Safeguard), hereby imposes on Seamless Pipes and Tubes falling under aforesaid tariff items to the Customs Tariff Act, when imported into India, a safeguard duty at the following rate, namely:-

- (a) twenty per cent. ad valorem when imported during the period from 13th August, 2014 to 12th August, 2015 (both days inclusive);
- (b) ten per cent. ad valorem when imported during the period from 13th August, 2015 to 12th August, 2016 (both days inclusive); and

(c) five per cent. ad valorem when imported during the period from 13th August, 2016 to 12th February, 2017.

2. Nothing contained in this notification shall apply to imports of Seamless Pipes and Tubes from countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the Customs Tariff Act, other than the People's Republic of China .

Note: For the purpose of this notification, Seamless Pipes and Tubes does not include-

- (i) Seamless alloy-steel pipes, tubes and hollow profiles of specification ASTM A213/ASME SA 213 and ASTM A335 /ASME SA 335 or equivalent BIS/DIN/BS/EN or any other equivalent specifications;
- (ii) Non API and Patented Premium Joints/Premium Connections/Premium Threaded Tubes and Pipes of grades Q-125, 13CR, L-80, P110, C-90, C-95, T-90 and T-95;
- (iii) All 13 Chromium (13CR) Grades Tubes and Pipes not included in item (ii) above; and
- (iv) Drill Collars.

CHAPTER 74

Copper and articles thereof

NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99.85 per cent. by weight of copper; or

Metal containing at least 97.5 per cent. by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following Table :

TABLE – OTHER ELEMENTS

	Element	Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
	Other elements *, each	0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that :

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5 per cent.

(c) Master alloys

Alloys containing with other elements more than 10 per cent. by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 12.5 per cent. by weight of phosphorous falls in heading 2848.

(d) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

(e) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(g) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- (i) of a rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- (ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have

been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and Pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE :

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

- (i) zinc predominates by weight over each of such other elements;
- (ii) any nickel content by weight is less than 5%. [see copper-nickel-zinc alloys (nickel silvers)]; and
- (iii) any tin content by weight is less than 3%. [see copper-tin alloys (bronzes)].

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight [see copper-zinc alloys (brasses)].

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
7401	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)			
7401 00	- Copper mattes; Cement copper (precipitated copper):			

(1)	(2)	(3)	(4)	(5)
7401 00 10	--- Copper mattes	Kg.	5%	-
7401 00 90	--- Cement copper (precipitated copper)	kg.	5%	-
7402	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING			
7402 00	- <i>Unrefined copper; copper anodes for electrolytic refining :</i>			
7402 00 10	--- Blister copper	kg.	5%	-
7402 00 90	--- Other	kg.	5%	-
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT			
	- <i>Refined copper :</i>			
7403 11 00	-- Cathodes and sections of cathodes	kg.	5%	-
7403 12 00	-- Wire-bars	kg.	5%	-
7403 13 00	-- Billets	kg.	5%	-
7403 19 00	-- Other	kg.	5%	-
	- <i>Copper alloys :</i>			
7403 21 00	-- Copper-zinc base alloys (brass)	kg.	5%	-
7403 22	-- <i>Copper-tin base alloys (bronze) :</i>			
7403 22 10	--- Phosphor bronze	kg.	5%	-
7403 22 90	--- Other	kg.	5%	-
7403 29 00	-- Other copper alloys (other than master alloys of heading 7405)	kg.	5%	-
7404	COPPER WASTE AND SCRAP			
7404 00	- <i>Copper waste and scrap:</i>			
	--- <i>Of copper :</i>			
7404 00 11	---- Empty or discharged cartridges of all bores and sizes	kg.	5%	-
7404 00 12	---- Copper scrap, namely the following : copper wire scrap covered by ISRI code words Barley, Berry and Birch; heavy copper scrap covered by ISRI code word Candy;unalloyed copper scrap covered by ISRI code word Cliff; copper wire nodules scrap covered by ISRI code words Clove, Cobra and Cocoa; light copper scrap covered by ISRI Code word Dream; muntz metal tubes covered by ISRI code word Palms; Miscellaneous copper-containing skimming, grindings, ashes, irony brass and copper, residues and slags covered by ISRI code word 'Drove' Copper wire scrap with various types of insulation covered by ISRI code word 'Druid'	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
7404 00 19	---- Other	kg.	5%	-
	--- <i>Of copper alloys :</i>			
7404 00 21	---- Empty or discharged cartridges of all bores and sizes	kg.	5%	-
7404 00 22	---- Brass scrap, namely the following : refinery brass scrap covered by ISRI code word Drink; composition of red brass scrap covered by ISRI code word Ebony; red brass composition turnings scrap covered by ISRI code word Enerv; genuine babbitt-lined brass bushings scrap covered by ISRI code word Elder; machinery or hard brass solids scrap covered by ISRI code word Engel; machinery or hand brass solids scrap covered by ISRI code word Erin; cocks and faucets scrap covered by ISRI code word Grape; yellow brass scrap covered by ISRI code word Honey; yellow brass castings covered by ISRI code word Ivory; new brass clippings covered by ISRI code word Label; yellow brass primer covered by ISRI code word Lark; brass pipe covered by ISRI code word Melon; yellow brass rod turnings covered by ISRI code word Night; new yellow brass rod ends covered by ISRI code word Noble; yellow brass turnings covered by ISRI code word Nomad; mixed unsweated auto radiators covered by ISRI code word Ocean; admiralty brass condenser tubes covered by ISRI code word Pales; aluminium brass condenser tubes covered by ISRI code word Pallu; manganese bronze solids covered by ISRI code word 'Parch'; High Grade - Low Lead Bronze/Brass Solids covered by ISRI code word Éland"; High lead bronze solids and borings covered by ISRI code word 'Élias'; Clean fired 70/30 brass shell cases free of primers and any other foreign material covered by ISRI code word 'Lace'; Clean fired 70/30 brass shell cases containing the brass primers and containing no other foreign material covered by ISRI code word 'Lady'; Clean fired 70/30 brass shells free of bullets, iron and any other foreign material covered by ISRI code word 'Lake'; Clean muffled (popped) 70/30 brass shells free of bullets, iron and any other foreign material covered by ISRI code word 'Lamb'	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
7404 00 23	---- Nickel silver scrap namely the following: mixed new nickel silver clippings covered by ISRI code word 'Maize'; new nickel silver clippings covered by ISRI code word 'Major'; new segregated nickel silver clippings covered by ISRI code word 'Malar'; old nickel silver clip- pings covered by ISRI code word 'Malic'; nickel silver castings covered by ISRI code word 'Naggy'; nickel silver turnings covered by ISRI code word 'Niece'	kg.	5%	-
7404 00 29	---- Other	kg.	5%	-
7405 00 00	MASTER ALLOYS OF COPPER	kg.	5%	-
7406	COPPER POWDERS AND FLAKES			
7406 10 00	- Powders of non-lamellar structure	kg.	5%	-
7406 20 00	- Powders of lamellar structure; flakes	kg.	5%	-
7407	COPPER BARS, RODS AND PROFILES			
7407 10	- <i>Of refined copper :</i>			
7407 10 10	--- Electrolytic copper rods or black copper rods	kg.	5%	-
7407 10 20	--- Other copper rods	kg.	5%	-
7407 10 30	--- Copper bars (excluding hollow bars)	kg.	5%	-
7407 10 40	--- Hollow bars of copper	kg.	5%	-
	--- <i>Profiles :</i>			
7407 10 51	---- Hollow profiles	kg.	5%	-
7407 10 59	---- Other	kg.	5%	-
7407 10 90	--- Other	kg.	5%	-
	- <i>Of copper alloys :</i>			
7407 21	-- <i>Of copper-zinc base alloys (brass) :</i>			
7407 21 10	--- Bars	kg.	5%	-
7407 21 20	--- Rods	kg.	5%	-
7407 21 30	--- Hollow bars	kg.	5%	-
7407 21 90	--- Other	kg.	5%	-
7407 29	-- <i>Other :</i>			
7407 29 10	--- Rods of bronze and similar alloys	kg.	5%	-
	--- <i>Profiles :</i>			
7407 29 21	---- Hollow	kg.	5%	-
7407 29 29	---- Other	kg.	5%	-
7407 29 90	--- Other	kg.	5%	-
7408	COPPER WIRE			
	- <i>Of refined copper :</i>			

(1)	(2)	(3)	(4)	(5)
7408 11	-- <i>Of which the maximum cross-sectional dimension exceeds 6 mm :</i>			
7408 11 10	--- Copper weld wire	kg.	5%	-
7408 11 90	--- Other	kg.	5%	-
7408 19	-- <i>Other :</i>			
7408 19 10	--- Copper weld wire	kg.	5%	-
7408 19 20	--- Welding wire	kg.	5%	-
7408 19 90	--- Other	kg.	5%	-
	- <i>Of copper alloys :</i>			
7408 21	-- <i>Of copper-zinc base alloys (brass) :</i>			
7408 21 10	--- Of which the maximum cross-sectional dimension exceeds 6 mm	kg.	5%	-
7408 21 90	--- Other	kg.	5%	-
7408 22	-- <i>Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :</i>			
7408 22 10	--- Silver plated flattened wire of copper (lametta)	kg.	5%	-
7408 22 20	--- Other of which the maximum cross-sectional dimension exceeds 6 mm	kg.	5%	-
7408 22 90	--- Other	kg.	5%	-
7408 29	-- <i>Other :</i>			
7408 29 10	--- Wire of bronze and similar alloys	kg.	5%	-
7408 29 90	--- Other	kg.	5%	-
7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.12.5 MM			
	- <i>Of refined copper :</i>			
7409 11 00	-- In coils	kg.	5%	-
7409 19 00	-- Other	kg.	5%	-
	- <i>Of copper-zinc base alloys (brass) :</i>			
7409 21 00	-- In coils	kg.	5%	-
7409 29 00	-- Other	kg.	5%	-
	- <i>Of copper-tin base alloys (bronze) :</i>			
7409 31 00	-- In coils	kg.	5%	-
7409 39 00	-- Other	kg.	5%	-
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.	5%	-
7409 90 00	- Of other copper alloys	kg.	5%	-
7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.12.5 MM			
	- <i>Not backed :</i>			
7410 11 00	-- Of refined copper	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
7410 12 00	-- Of copper alloys	kg.	5%	-
	- <i>Backed :</i>			
7410 21 00	-- Of refined copper	kg.	5%	-
7410 22 00	-- Of copper alloys	kg.	5%	-
7411	COPPER TUBES AND PIPES			
7411 10 00	- Of refined copper	kg.	10%	-
	- <i>Of copper alloys :</i>			
7411 21 00	-- Of copper-zinc base alloys (brass)	kg.	10%	-
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.	10%	-
7411 29 00	-- Other	kg.	10%	-
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)			
7412 10 00	- Of refined copper	kg.	10%	-
7412 20	- <i>Of copper alloys :</i>			
	--- <i>Brass :</i>			
7412 20 11	---- Tube-well strainer	kg.	10%	-
7412 20 12	---- Hose connectors	kg.	10%	-
7412 20 19	---- Other	kg.	10%	-
7412 20 90	--- Fittings of bronze or other alloys of copper	kg.	10%	-
7413 00 00	STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	kg.	10%	-
7414	OMITTED			
7415	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER			
7415 10 00	- Nails and tacks, drawing pins, staples and similar articles	kg.	10%	-
	- <i>Other articles, not threaded :</i>			
7415 21 00	-- Washers (including spring washers)	kg.	10%	-
7415 29 00	-- Other	kg.	10%	-
	- <i>Other threaded articles :</i>			
7415 33	-- <i>Screws; bolts and nuts :</i>			
7415 33 10	--- Screws for wood	kg.	10%	-
7415 33 90	--- Other	kg.	10%	-
7415 39	-- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
7415 39 10	--- Rivets (excluding tubular or bifurcated)	kg.	10%	-
7415 39 90	--- Other	kg.	10%	-
7417	OMITTED			
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER			
7418 10	- <i>Table, kitchen or other household articles and parts thereof; Pot scourers and scouring or polishing pads, gloves and the like:</i>			
7418 10 10	--- Pot scourers and scouring or polishing pads, gloves and the like	kg.	10%	-
	--- Utensils:			
7418 10 21	---- Of Brass	kg.	10%	-
7418 10 22	---- Of Copper	kg.	10%	-
7418 10 23	---- Of other copper alloys	kg.	10%	-
7418 10 24	---- E.P.N.S. Ware	kg.	10%	-
	--- Other:			
7418 10 31	---- Of E.P.N.S	kg.	10%	-
7418 10 39	---- Other	kg.	10%	-
7418 10 90	--- Parts	kg.	10%	-
7418 20	- <i>Sanitary ware and parts thereof:</i>			
7418 20 10	--- Sanitary ware	kg.	10%	-
7418 20 20	--- Parts of sanitary ware	kg.	10%	-
7419	OTHER ARTICLES OF COPPER			
7419 10	- <i>Chain and parts thereof:</i>			
7419 10 10	--- Chain	kg.	10%	-
	--- <i>Parts :</i>			
7419 10 21	---- Of copper chains	kg.	10%	-
7419 10 29	---- Other	kg.	10%	-
	- <i>Other :</i>			
7419 91 00	-- Cast, moulded, stamped or forged, but not further worked	kg.	10%	-
7419 99	-- <i>Other :</i>			
7419 99 10	--- Reservoirs, tanks, vats and similar containers of a capacity above 300 l	kg.	10%	-
7419 99 20	--- Articles of copper alloys electro-plated with nickel-silver	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
7419 99 30	--- Articles of brass	kg.	10%	-
7419 99 40	--- Copper worked articles	kg.	10%	-
7419 99 90	--- Other articles of copper	kg.	10%	-

EXEMPTION NOTIFICATIONS

Exemption to copper cathodes, wire bars and wire rods.

[Notfn. No. 24/01-Cus. dt. 1.3.2001]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (6) of section 3 and sub-section (1) of section 3A of the Customs Tariff Act, 1975 (51 of 1975) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 127/2000-Customs, dated the 5th October, 2000, published in the Gazette of India vide number G.S.R. 771 (E), dated the 5th October, 2000, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts copper cathodes, wire bars and wire rods falling under Chapter 74 of the First Schedule to the said Customs Tariff Act and produced out of copper reverts, the said copper reverts having been exported out of India for toll smelting or toll processing, when imported into India,-

(a) from so much of duty of customs leviable thereon which is specified in the said First Schedule,
 (b) from so much of additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, and

(c) from so much of special additional duty leviable thereon under sub-section (1) of section 3A of the said Customs Tariff Act,
 as is in excess of the duties which would be leviable if the value of the said goods were equal to the aggregate of –

- (1) the toll smelting or toll processing costs, as the case may be, that is to say, -
 - (i) labour charges,
 - (ii) cost of material (other than the cost of the goods exported out of India) used in such toll smelting or toll processing, and
 - (iii) any other charges which are payable in connection with the toll smelting or toll processing abroad; and
- (2) the insurance and freight charges both ways,

subject to the following conditions, namely :-

(I) the copper cathodes, wire bars or wire rods, as the case may be, are imported within one year of the date of export of copper reverts out of India; and

(II) sufficient evidence is shown that the copper cathodes, wire bars or wire rods, as the case may be, which are imported, have in fact been obtained out of toll smelting or toll processing of the copper reverts exported out of India.

CHAPTER 75
Nickel and articles thereof

NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7506 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTES :

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

(i) the cobalt content by weight does not exceed 1.5%; and

(ii) the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

	Elements	Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of sub-heading 7508 10, the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
7501	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY			
7501 10 00	- Nickel mattes	kg.	5%	-
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
7502	UNWROUGHT NICKEL			
7502 10 00	- Nickel, not alloyed	kg.	5%	-
7502 20	- <i>Nickel alloys :</i>			
7502 20 10	--- Cupro-nickel containing more than 40% by weight of nickel	kg.	5%	-
7502 20 20	--- Monel metal including 'K' monel	kg.	5%	-
7502 20 30	--- Nickel alloys containing more than 40% by weight of nickel	kg.	5%	-
7502 20 40	--- Nickel alloys containing more than 10 % but not more than 40 % by weight of nickel	kg.	5%	-
7502 20 90	--- Other	kg.	5%	-
7503	NICKEL WASTE AND SCRAP			
7503 00	- <i>Nickel waste and scrap :</i>			
7503 00 10	--- Nickel scrap, namely the following : New nickel scrap covered by ISRI code word 'Aroma'; old nickel scrap covered by ISRI code word 'Burly'; new cupro nickel clips and solids covered by ISRI code word 'Dandy'; cupro nickel solids covered by ISRI code word 'Daunt'; soldered cupro-nickel solids covered by ISRI code word 'Delta'; cupro nickel spinings, turnings, borings covered by ISRI code word 'Decoy'; miscellaneous nickel copper and nickel copper iron covered by ISRI code word 'Depth'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures; Nickel-Iron batteries to be sold free of crates, copper terminal connectors and excess liquid, must be free of nickel cadmium batteries covered by ISRI code word 'Vaunt'.	kg.	5%	-
7503 00 90	--- Other	kg.	5%	-
7504 00 00	NICKEL POWDERS AND FLAKES	kg.	5%	-
7505	NICKEL BARS, RODS, PROFILES AND WIRE			

(1)	(2)	(3)	(4)	(5)
	- <i>Bars, rods and profiles :</i>			
7505 11	-- <i>Of nickel, not alloyed :</i>			
7505 11 10	--- Hollow bars	kg.	5%	-
7505 11 20	--- Other bars; rods and profiles	kg.	5%	-
7505 12	-- <i>Of nickel alloys :</i>			
7505 12 10	--- Hollow bars	kg.	5%	-
7505 12 20	--- Other bars; rods and profiles	kg.	5%	-
	- <i>Wire :</i>			
7505 21 00	-- Of nickel, not alloyed	kg.	5%	-
7505 22 00	-- Of nickel alloys	kg.	5%	-
7506	NICKEL PLATES, SHEETS, STRIP AND FOIL			
7506 10 00	- Of nickel, not alloyed	kg.	5%	-
7506 20 00	- Of nickel alloys	kg.	5%	-
7507	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)			
	- <i>Tubes and pipes :</i>			
7507 11 00	-- Of nickel, not alloyed	kg.	5%	-
7507 12 00	-- Of nickel alloys	kg.	5%	-
7507 20 00	- Tube or pipe fittings	kg.	5%	-
7508	OTHER ARTICLES OF NICKEL			
7508 10 00	- Cloth, grill and netting, of nickel wire	kg.	5%	-
7508 90	- <i>Other :</i>			
7508 90 10	--- Electroplating anodes of nickel	kg.	5%	-
7508 90 20	--- Blanks ordinarily used for manufacturing tubes and pipes of nickel	kg.	5%	-
7508 90 30	--- Nickel screen	kg.	5%	-
7508 90 90	--- Other articles of nickel and nickel alloy	kg.	5%	-

CHAPTER 76

Aluminium and articles thereof

NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- (i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7606 and 7607 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygonals, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTES :

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Aluminium, not alloyed*

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn
 (2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%

(b) *Aluminium alloys*

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of sub-heading 7616 91, the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
7601	UNWROUGHT ALUMINIUM			
7601 10	- Aluminium, not alloyed :			
7601 10 10	--- Ingots	kg.	5%	-
7601 10 20	--- Billets	kg.	5%	-
7601 10 30	--- Wire bars	kg.	5%	-
7601 10 40	--- Wire rods	kg.	5%	-
7601 10 90	--- Other	kg.	5%	-
7601 20	- <i>Aluminium alloys</i> :			
7601 20 10	--- Ingots	kg.	5%	-
7601 20 20	--- Billets	kg.	5%	-
7601 20 30	--- Wire bars	kg.	5%	-
7601 20 40	--- Wire rods	kg.	5%	-
7601 20 90	--- Other	kg.	5%	-
7602	ALUMINIUM WASTE AND SCRAP			
7602 00	- Aluminium waste and scrap :			
7602 00 10	--- Aluminium scrap, namely the following : clean aluminium lithographic sheets covered by ISRI code word 'Tablet'; new, clean aluminium lithographic sheets covered by ISRI code word 'Tabloid'; mixed low copper aluminium clippings and solids covered by ISRI code word 'Taboo'; clean mixed old alloy sheet aluminium covered by ISRI code word 'Taint'/'Tabor'; new aluminium can stock covered by ISRI code word 'Take'; old can stock covered by ISRI code word 'Talc'; shredded aluminium used beverages can (U) scrap covered by ISRI code word 'Talcured'; densified aluminium used beverages can (UBC) scrap covered by ISRI code word 'Taldack'; baled aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldon'; briquetted aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldork'; painted siding covered by ISRI code word 'Tale'; coated scrap covered by ISRI code word 'Talent'; aluminium scrap radiators covered by ISRI code word 'Talk';	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
	E.C. aluminium nodules covered by ISRI code word 'Tall'; new pure aluminium wire and cable covered by ISRI code word 'Talon'; new mixed aluminium wire and cable covered by ISRI code word 'Tann'; Old pure aluminium wire and cable covered by ISRI code word 'Taste'; old mixed aluminium wire and cable covered by ISRI code word 'Tassel'; aluminium pistons covered by ISRI code word 'Tarry'; segregated aluminium borings and turnings covered by ISRI code word 'Teens'; mixed aluminium castings covered by ISRI code word 'Telic'; mixed aluminium castings covered by ISRI code word 'Tense'; wrecked airplane sheet aluminium covered by ISRI code word 'Tepid'; new aluminium foil covered by ISRI code word 'Terse'; New aluminium foil covered by ISRI code word 'Tetra'; Old aluminium foil covered by ISRI code word 'Tesla'; aluminium grindings covered by ISRI code word 'Thigh'; sweated aluminium covered by ISRI code word 'Throb'; segregated new aluminium alloy clippings and solids covered by ISRI code word 'Tooth'; mixed new aluminium alloy clippings and solids covered by ISRI code word 'Tough'; segregated new aluminium castings, forgings and extrusions covered by ISRI code word 'Tread'; aluminium auto castings covered by ISRI code word 'Trump'; insulated aluminium wire scrap covered by ISRI code word 'Twang'; aluminium airplane castings covered by ISRI code word 'Twist'; fragmentizer aluminium scrap (from automobile shredder) covered by ISRI code word 'Twitch'; Aluminium auto or truck wheels covered by ISRI code word 'Troma'; Fragmentizer aluminium scrap from automobile shredders covered by ISRI code word 'Tweak';			

(1)	(2)	(3)	(4)	(5)
	Burnt Fragmentizer aluminium scrap (from automobile shredders) covered by ISRI code word 'Twire'; Shredded non-ferrous scrap (predominantly aluminium) covered by ISRI code word 'Zorba'; Aluminium drosses, spatters, spellings, skimmings and sweepings covered by ISRI code word 'Thirl'; New production aluminium extrusions covered by ISRI code word 'Tata'; All aluminium radiators from automobiles covered by ISRI code word 'Tally'; Aluminium extrusions '10/10 covered by ISRI code word 'Toto'; Aluminium extrusions dealer grade covered by the word 'Tutu';			
7602 00 90	--- Other waste and scrap	kg.	5%	-
7603	ALUMINIUM POWDERS AND FLAKES			
7603 10	- <i>Powders of non-lamellar structure :</i>			
7603 10 10	--- Aluminium powder for thermit process	kg.	5%	-
7603 10 90	--- Other	kg.	5%	-
7603 20 00	- Powders of lamellar structure; flakes	kg.	5%	-
7604	ALUMINIUM BARS, RODS AND PROFILES			
7604 10	- <i>Of aluminium, not alloyed :</i>			
7604 10 10	--- Wire rods	kg.	5%	-
7604 10 20	--- Bars and rods, other than wire rods	kg.	5%	-
	--- <i>Profiles :</i>			
7604 10 31	---- Hollow	kg.	5%	-
7604 10 39	---- Other	kg.	5%	-
	- <i>Of aluminium alloys :</i>			
7604 21 00	-- Hollow profiles	kg.	5%	-
7604 29	-- <i>Other :</i>			
7604 29 10	--- Hard drawn bare aluminium conductors steel re-inforced (A.C.S.R.)	kg.	5%	-
7604 29 20	--- Wire rods	kg.	5%	-
7604 29 30	--- Bars and rods, other than wire rods	kg.	5%	-
7604 29 90	--- Other	kg.	5%	-
7605	ALUMINIUM WIRE			
	- <i>Of aluminium, not alloyed :</i>			
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	5%	-
7605 19	-- <i>Other :</i>			
7605 19 10	--- Of which the maximum cross-sectional	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
	dimension exceeds 6 mm but does not exceed 7 mm			
	--- <i>Other :</i>			
7605 19 91	---- Hard drawn bare-solid	kg.	5%	-
7605 19 99	---- Other	kg.	5%	-
	- <i>Of aluminium alloys :</i>			
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	5%	-
7605 29	-- <i>Other :</i>			
7605 29 10	--- Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	kg.	5%	-
7605 29 90	--- Other	kg.	5%	-
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm			
	- <i>Rectangular (including square) :</i>			
7606 11	-- <i>Of aluminium, not alloyed :</i>			
7606 11 10	--- Electrolytic plates or sheets	kg.	5%	-
7606 11 90	--- Other	kg.	5%	-
7606 12 00	-- Of aluminium alloys	kg.	5%	-
	- <i>Other :</i>			
7606 91	-- <i>Of aluminium, not alloyed :</i>			
7606 91 10	--- Circles	kg.	5%	-
7606 91 20	--- Electrolytic plates or sheets	kg.	5%	-
7606 91 90	--- Other	kg.	5%	-
7606 92	-- <i>Of aluminium alloys :</i>			
7606 92 10	--- Circles	kg.	5%	-
7606 92 90	--- Other	kg.	5%	-
7607	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 mm			
	- <i>Not backed :</i>			
7607 11	-- <i>Rolled but not further worked :</i>			
7607 11 10	--- Ordinarily used for tea chest lining	kg.	5%	-
7607 11 90	--- Other	kg.	5%	-
7607 19	-- <i>Other :</i>			
7607 19 10	--- Ordinarily used for tea chest lining	kg.	5%	-
	--- <i>Other :</i>			
7607 19 91	---- Plain	kg.	5%	-
7607 19 92	---- Embossed	kg.	5%	-
7607 19 93	---- Perforated or cut-to-shape	kg.	5%	-
7607 19 94	---- Coated	kg.	5%	-
7607 19 95	---- Printed	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
7607 19 99	---- Other	kg.	5%	-
7607 20	- <i>Backed</i> :			
7607 20 10	--- Ordinarily used for tea chest lining	kg.	5%	-
7607 20 90	--- Other	kg.	5%	-
7608	ALUMINIUM TUBES AND PIPES			
7608 10 00	- Of aluminium, not alloyed	kg.	10%	-
7608 20 00	- Of aluminium alloys	kg.	10%	-
7609 00 00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	kg.	10%	-
7610	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES			
7610 10 00	- Doors, windows and their frames and thresholds for doors	kg.	10%	-
7610 90	- <i>Other</i> :			
7610 90 10	--- Structures	kg.	10%	-
7610 90 20	--- Parts of structures, not elsewhere specified	kg.	10%	-
7610 90 30	--- Aluminium plates , rods, profiles, tubes and the like, prepared for use in structure	kg.	10%	-
7610 90 90	--- Other	kg.	10%	-
7611 00 00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	kg.	10%	-
7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 l, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT			

(1)	(2)	(3)	(4)	(5)
7612 10	- <i>Collapsible tubular containers :</i>			
7612 10 10	--- Plain	kg.	10%	-
7612 10 20	--- Lacquered	kg.	10%	-
7612 10 30	--- Printed	kg.	10%	-
7912 10 90	--- Other	kg.	10%	-
7612 90	- <i>Other :</i>			
7612 90 10	--- Plain	kg.	10%	-
7612 90 20	--- Lacquered	kg.	10%	-
7612 90 30	--- Printed	kg.	10%	-
7612 90 90	--- Other	kg.	10%	-
7613	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS			
7613 00	- <i>Aluminium containers for compressed or liquefied gas :</i>			
	--- <i>Low pressure cylinders :</i>			
7613 00 11	---- Plain	kg.	10%	-
7613 00 12	---- Lacquered	kg.	10%	-
7613 00 13	---- Printed	kg.	10%	-
7613 00 19	---- Other	kg.	10%	-
	--- <i>High pressure cylinders :</i>			
7613 00 21	---- Plain	kg.	10%	-
7613 00 22	---- Lacquered	kg.	10%	-
7613 00 23	---- Printed	kg.	10%	-
7613 00 29	---- Other	kg.	10%	-
	--- <i>Other :</i>			
7613 00 91	---- Plain	kg.	10%	-
7613 00 92	---- Lacquered	kg.	10%	-
7613 00 93	---- Printed	kg.	10%	-
7613 00 99	---- Other	kg.	10%	-
7614	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED			
7614 10 00	- With steel core	kg.	10%	-
7614 90 00	- Other	kg.	10%	-
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM			
7615 10	- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>			
	--- <i>Pressure cookers, solar collectors:</i>			

(1)	(2)	(3)	(4)	(5)
7615 10 11	---- Pressure cookers	kg.	10%	-
7615 10 12	--- Solar collectors	kg.	10%	-
	--- <i>Utensils:</i>			
7615 10 21	---- Non-stick	kg.	10%	-
7615 10 29	---- Other	kg.	10%	-
7615 10 30	--- Other table, kitchen or household articles	kg.	10%	-
7615 10 40	--- Pot scourers and scouring or polishing pads, gloves and the like	kg.	10%	-
7615 10 90	--- Parts	kg.	10%	-
7615 20	- <i>Sanitary ware and parts thereof:</i>			
7615 20 10	--- Sanitary ware of aluminium and aluminium alloys for indoor use	kg.	10%	-
7615 20 20	--- Parts	kg.	10%	-
7615 20 90	--- Other	kg.	10%	-
7616	OTHER ARTICLES OF ALUMINIUM			
7616 10 00	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg.	10%	-
	- <i>Other:</i>			
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium wire	kg.	10%	-
7616 99	-- <i>Other:</i>			
7616 99 10	--- Expanded metal of aluminium and aluminium alloys	kg.	10%	-
7616 99 20	--- Chains	kg.	10%	-
7616 99 30	--- Bobbins	kg.	10%	-
7616 99 90	--- Other	kg.	10%	-

[Notfn. No. 26/09-Cus., dt.23.3.2009]

Whereas, in the matter of import of all goods falling under tariff heading 7606 (Aluminium Flat Rolled Products) and all goods falling under tariff heading 7607 (Aluminium Foil), respectively of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), from People's Republic of China, the Director General (Safeguard), in preliminary findings vide number G.S.R. 65 (E), dated the 2nd February, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 2nd February, 2009, had come to the conclusion that increased imports of Aluminium Flat Rolled Products and Aluminium Foil into India from People's Republic of China had caused and threatened to cause market disruption to domestic industry of Aluminium Flat Rolled Products and Aluminium Foil and it necessitates the imposition of provisional safeguard duty on imports of Aluminium Flat Rolled Products and Aluminium Foil into India from People's Republic of China ;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 8C of the said Act, read with rules 10 and 14 of the Customs Tariff (Transitional Product Specific Safeguard Duty) Rules, 2002, the Central Government after considering the said findings of the Director General (Safeguard), hereby imposes a safeguard duty:-

a) at the rate of 21 per cent. *ad valorem* on all goods falling under heading 7606 (Aluminium Flat Rolled Products) of the First Schedule to the said Act, when imported into India from People's Republic of China; and

b) at the rate of 35 per cent. *ad valorem* on all goods falling under heading 7607 (Aluminium Foil) of the First Schedule to the said Act, when imported into India from People's Republic of China.

2. The safeguard duty imposed under this notification shall be effective upto and inclusive of the 8th October, 2009 (unless revoked, superseded or amended earlier).

[Notfn. No. 71/09-Cus., dt.19.6.2009]

Whereas, in the matter of import of Aluminium Flat Rolled Products falling under heading 7606 and Aluminium Foils falling under heading 7607, of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), from People's Republic of China, the Director General (Safeguard), in its preliminary findings vide number G.S.R. 65 (E), dated the 2nd February, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 2nd February, 2009, had come to the conclusion that increased imports of Aluminium Flat Rolled Products and Aluminium Foil into India from People's Republic of China had caused and threatened to cause market disruption to domestic industry of Aluminium Flat Rolled Products and Aluminium Foils, and that this had necessitated the imposition of provisional safeguard duty on imports of Aluminium Flat Rolled Products and Aluminium Foil into India from People's Republic of China;

And whereas, on the basis of the aforesaid findings of the Director General (Safeguard), the Central Government had imposed provisional Safeguard duty on the subject goods vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 26/2009-CUSTOMS, dated the 23rd March, 2009, published in the Gazette of India vide number G.S.R. 187(E), dated the 23rd March, 2009;

And whereas, the Director General (Safeguard), in its Final findings vide number G.S.R. 369(E), dated the 29th May, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 29th May, 2009, had come to the conclusion that increased imports of Aluminium Flat Rolled Products and Aluminium Foil into India from People's Republic of China had caused and threatened to cause market disruption to domestic industry of Aluminium Flat Rolled Products and Aluminium Foil and it necessitated the imposition of definitive safeguard duty on imports of Aluminium Flat Rolled Products and Aluminium Foil into India from People's Republic of China ;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 8C of the said Act, read with rules 12 and 14 of the Customs Tariff (Transitional Product Specific Safeguard Duty) Rules, 2002, the Central Government after considering the said findings of the Director General (Safeguard), hereby imposes a safeguard duty —

- (A) on Aluminium Flat Rolled Products falling under heading 7606 excluding-
- (a) Colour Coated Aluminium Coil with either PE (Polyester) Coating or PVDF (fluorine carbon) Coating falling under CTH 7606
 - (b) Aluminium Composite panels,
 - (c) Aluminium-Manganese-Silicon based and/or Aluminium-Magnesium-Silicon based alloys whether clad or unclad; with thickness between 0.05 mm to 3.00 mm; with post brazing yield strength greater than 45 MPA, falling under tariff heading 7606 for use in heat exchangers including radiators, charge air coolers, condensers, oil coolers, heater cores, evaporators, heat ventilation and air conditioning (HVAC) systems and parts thereof, at the rate of :—
 - i. 14% ad valorem, when imported from the 23rd day of March, 2009 to 22nd day March, 2010 (both days inclusive); and
 - ii. 12% ad valorem, when imported from the 23rd day of March, 2010 to 22nd day March, 2011 (both days inclusive);
- (B) on Aluminium Foil falling under heading 7607 excluding —
- (a) Aluminium Foil of thickness less than 7 micron falling under CTH 7607
 - (b) “Aluminium foil of 10.5 micron with rough surface and perforated whether printed or not; to be used by beer bottling unit”
 - (c) Colour Coated Aluminium Coil with either PE (Polyester) Coating or PVDF (fluorine-carbon) Coating falling under CTH 7607.
 - (d) Etched or formed Aluminium Foils falling under CTH 7607 meant to be used in the manufacture of Electrolytic capacitors.
 - (e) Poly Aluminium Foil Coated with Copolymer falling under CTH 7607 to be used in the manufacture of PIJF Telecom Copper Cables or Optical Fiber Cables.
 - (f) Aluminium-Manganese-Silicon based and/or Aluminium-Magnesium-Silicon based alloys, whether clad or unclad; with thickness between 0.05 mm to 3.00 mm; with post brazing yield strength greater than 45 MPA, falling under tariff heading 7607 for use in heat exchangers including radiators, charge air coolers, condensers, oil coolers, heater cores, evaporators, heat ventilation and air conditioning (HVAC) systems and parts thereof. at the rate of :—
 - i. 30% ad valorem, when imported from the 23rd day of March, 2009 to 22nd day March, 2010 (both days inclusive); and
 - ii. 25% ad valorem, when imported from the 23rd day of March, 2010 to 22nd day March, 2011 (both days inclusive);

2. The Safeguard duty imposed under this notification shall be levied with effect from the date of imposition of the provisional Safeguard duty, that is, the 23rd March, 2009.

CHAPTER 77

(Reserved for possible future use)

CHAPTER 78

Lead and articles thereof

NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two being straight, of equal length and parallel) of a uniform thickness, which are;

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7804, applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB HEADING NOTE :

In this Chapter the expression “refined lead” means metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
7801	UNWROUGHT LEAD			
7801 10 00	- Refined lead	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
7801 91 00	- <i>Other :</i> -- Containing by weight antimony as the principal other element	kg.	5%	-
7801 99	-- <i>Other :</i>			
7801 99 10	--- Pig lead	kg.	5%	-
7801 99 20	--- Unrefined lead	kg.	5%	-
7801 99 30	--- Unrefined lead alloys	kg.	5%	-
7801 99 90	--- Other	kg.	5%	-
7802	LEAD WASTE AND SCRAP			
7802 00	- <i>Lead waste and scrap:</i>			
7802 00 10	--- Lead scrap, namely the following: scrap lead-soft covered by ISRI code word 'Racks'; mixed hard or soft scrap lead covered by ISRI code word 'Radio'; lead covered copper cable covered by ISRI code word 'Relay'; wheel weights covered by ISRI code word 'Ropes'; mixed common babbit covered by ISRI code word 'Roses'; Lead battery plates whether automotive, industrial or mixed covered by ISRI code word 'Rails'; Scrap drained/dry whole intact lead covered by ISRI code word 'Rains'; Battery lugs free of scrap lead, wheel weights, battery plates, rubber or plastic case material and other foreign materials covered by ISRI code word 'Rakes'; Lead covered copper cable free of armoured covered cable and foreign material covered by ISRI code word 'Relay' Lead dross covered by ISRI code word 'Rents'; Scrap wet whole intact lead batteries consisting of SLI (starting, lighting an ignition), automotive, truck, 8-D and commercial golf cart and marine type batteries covered by ISRI code word 'Rink'; Scrap industrial intact lead cells consisting of plates enclosed by some form of complete plastic case covered by ISRI code wordn 'Rono'; Scrap whole Intact Industrial Lead Batteries Consisting of bus, diesel, locomotive, telephone or steel cased batteries covered by ISRI code word 'Roper';	kg.	5%	-
7802 00 90	--- Other	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
7803	OMITTED			
7804	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES			
	- <i>Plates, sheets, strip and foil :</i>			
7804 11	-- <i>Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm :</i>			
7804 11 10	--- Sheets and strip	kg.	5%	-
7804 11 20	--- Foil	kg.	5%	-
7804 19	-- <i>Other :</i>			
7804 19 10	--- Plates	kg.	5%	-
7804 19 90	--- Other	kg.	5%	-
7804 20 00	- Powders and flakes	kg.	5%	-
7805	OMITTED			
7806	OTHER ARTICLES OF LEAD			
7806 00	- <i>Other articles of lead</i>			
7806 00 10	--- Sanitary fixtures	kg.	10%	-
7806 00 20	--- Indian lead seals	kg.	10%	-
7806 00 30	--- Blanks	kg.	10%	-
7806 00 90	--- Other	kg.	10%	-

CHAPTER 79

Zinc and articles thereof

NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two being straight, of equal length and parallel) of a uniform thickness, which are:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7905, applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Zinc, not alloyed*

Metal containing by weight at least 97.5% of Zinc.

(b) *Zinc alloys*

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) *Zinc dust*

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
7901	UNWROUGHT ZINC			
	- <i>Zinc, not alloyed :</i>			
7901 11 00	-- Containing by weight 99.99% or more of zinc	kg.	5%	-
7901 12 00	-- Containing by weight less than 99.99% of zinc	kg.	5%	-
7901 20	- <i>Zinc alloys :</i>			
7901 20 10	--- Mozak or alloys of zinc and aluminium containing not less than 94% by weight of zinc	kg.	5%	-
7901 20 90	--- Other	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
7902	ZINC WASTE AND SCRAP			
7902 00	- <i>Zinc waste and scrap :</i>			
7902 00 10	--- Zinc scrap, namely the following : old zinc die cast scrap covered by ISRI code word 'Saves'; new zinc die cast scrap covered by ISRI code word 'Scabs'; new plated zinc die cast scrap covered by ISRI code word 'Scope'; zinc die cast automotive grills covered by ISRI code word 'Scoot'; Old scrap zinc covered by ISRI code word 'Score'; New zinc clippings covered by ISRI code word 'Screen'; zinc die cast slabs or pigs covered by ISRI code word 'Scull'; crushed clean sorted fragmentizers die cast scrap, as produced from automobile fragmentizers covered by ISRI code word 'Scribe'; Hot dip galvanizers slab zinc dross (batch process) covered by ISRI code word 'Scrub' (minimum 92% zinc) – free of skimmings; continuous line galvanizing slab zinc top dross covered by ISRI code word 'Seal' (minimum 90% zinc) – free of skimmings; continuous line galvanizing slab zinc bottom dross covered by ISRI code word 'Seam' (minimum 92% zinc) – free of skimmings; prime zinc die cast covered by ISRI code word 'Shelf' (85% zinc) – free from corrosion or 'oxidation'; Unsorted Zinc die cast scrap produced from automobile fragmentizers containing about 55% zinc-bearing scrap covered by ISRI code word 'Scroll'	kg.	5%	-
7902 00 90	--- OTHER	KG.	5%	-
7903	ZINC DUST, POWDERS AND FLAKES			
7903 10 00	- Zinc dust	kg.	5%	-
7903 90 00	- Other	kg.	5%	-
7904	ZINC BARS, RODS, PROFILES AND WIRE			
7904 00	- <i>Zinc bars, rods, profiles and wire :</i>			
	--- <i>Bars and rods :</i>			
7904 00 11	---- Hollow bars	kg.	5%	-
7904 00 12	---- Rods, including wire rods	kg.	5%	-
7904 00 19	---- Other	kg.	5%	-
	--- <i>Profiles :</i>			

(1)	(2)	(3)	(4)	(5)
7904 00 21	---- Hollow	kg.	5%	-
7904 00 22	---- Angles, shapes and sections	kg.	5%	-
7904 00 29	---- Other	kg.	5%	-
7904 00 30	--- Wire	kg.	5%	-
7905	ZINC PLATES, SHEETS, STRIP AND FOIL			
7905 00	- <i>Zinc plates, sheets, strip and foil :</i>			
7905 00 10	--- Calots	kg.	5%	-
7905 00 20	--- Plates	kg.	5%	-
7905 00 30	--- Sheets, strip and circles	kg.	5%	-
7905 00 40	--- Foil	kg.	5%	-
7906	OMITTED			
7907	OTHER ARTICLES OF ZINC			
7907 00	- <i>Other articles of zinc :</i>			
7907 00 10	--- Sanitary fixtures	kg.	10%	-
7907 00 90	--- Other	kg.	10%	-

CHAPTER 80

Tin and articles thereof

NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings

SUB-HEADING NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Tin, not alloyed*

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following Table:

TABLE – OTHER ELEMENTS

Element		Limiting content % by weight
Bi	BISMUTH	0.1
Cu	COPPER	0.4

(b) *Tin alloys*

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8001	UNWROUGHT TIN			
8001 10	- <i>Tin, not alloyed :</i>			
8001 10 10	--- Blocks	kg.	5%	-
8001 10 90	--- Ingots, pigs, slabs and other primary forms of tin	kg.	5%	-
8001 20 00	- Tin alloys	kg.	5%	-

(1)	(2)	(3)	(4)	(5)	
8002	TIN WASTE AND SCRAP				
8002 00	- <i>Tin waste and scrap :</i>				
8002 00 10	--- <i>Tin scrap, namely the following :</i>			kg.	5%
	block tin covered by ISRI code word 'Ranch';				-
	high tin base babbit covered by ISRI code word				
	'Raves';				
	pewter covered by ISRI code word 'Ranks'				
8002 00 90	--- Other			kg.	5%
					-
8003	TIN BARS, RODS, PROFILES AND WIRE				
8003 00	- <i>Tin bars, rods, profiles and wire :</i>				
8003 00 10	--- Hollow bars			kg.	5%
8003 00 20	--- Bars, other than hollow bars; rods			kg.	5%
8003 00 30	--- Profiles			kg.	5%
8003 00 40	--- Wire			kg.	5%
					-
8004	OMITTED				
8005 00 00	OMITTED				
8006	OMITTED				
8007	OTHER ARTICLES OF TIN				
8007 00	- <i>Other articles of tin :</i>				
8007 00 10	--- Blanks			kg.	10%
8007 00 90	--- Other			kg.	10%
					-

CHAPTER 81

Other base metals; cermets; articles thereof

SUB-HEADING NOTE :

Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, *mutatis mutandis*, to this Chapter.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8101	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8101 10 00	- Powders	kg.	5%	-
	- <i>Other</i> :			
8101 94 00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg.	5%	-
8101 96 00	-- Wire	kg.	5%	-
8101 97 00	-- Waste and scrap	kg.	5%	-
8101 99	-- <i>Other</i> :			
8101 99 10	--- Tungsten filament	kg.	10%	
8101 99 90	--- Other	kg.	10%	-
8102	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8102 10 00	- Powders	kg.	5%	-
	- <i>Other</i> :			
8102 94 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg.	5%	-
8102 95	-- <i>Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil</i> :			
8102 95 10	--- Hollow bars	kg.	5%	-
8102 95 90	--- Other	kg.	5%	-
8102 96 00	-- Wire	kg.	5%	-
8102 97 00	-- Waste and scrap	kg.	5%	-
8102 99 00	-- Other	kg.	10%	-
8103	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8103 20	- <i>Unwrought tantalum, including bars and rods obtained</i>			

(1)	(2)	(3)	(4)	(5)
	<i>simply by sintering; powders :</i>			
8103 20 10	--- Hollow bars	kg.	5%	-
8103 20 90	--- Other	kg.	5%	-
8103 30 00	- Waste and scrap	kg.	5%	-
8103 90 00	- Other	kg.	10%	-
8104	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
	- <i>Unwrought magnesium :</i>			
8104 11 00	-- Containing at least 99.8% by weight of magnesium	kg.	5%	-
8104 19 00	-- Other	kg.	5%	-
8104 20	- <i>Waste and scrap :</i>			
8104 20 10	--- Magnesium scrap, namely the following : magnesium clips covered by ISRI code word 'Wafer'; magnesium scrap covered by ISRI code word 'Walnut'; magnesium engraver plates covered by ISRI code word 'Wine'; magnesium dock boards covered by ISRI code word 'Wood'; magnesium turnings covered by ISRI code word 'World'	kg.	5%	-
8104 20 90	--- Other	kg.	5%	-
8104 30	- <i>Raspings, turnings and granules, graded according to size; powders :</i>			
8104 30 10	--- Raspings, turnings and granules, graded according to size	kg.	5%	-
8104 30 20	--- Powders	kg.	5%	-
8104 90	- <i>Other :</i>			
8104 90 10	--- Other magnesium and magnesium base alloys, wrought	kg.	5%	-
8104 90 20	--- Flakes	kg.	5%	-
8104 90 30	--- Wire	kg.	5%	-
8104 90 90	--- Other	kg.	10%	-
8105	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8105 20	- <i>Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders :</i>			
8105 20 10	--- Cobalt mattes and other intermediate products of cobalt metallurgy	kg.	5%	-
8105 20 20	--- Cobalt unwrought	kg.	5%	-
8105 20 30	--- Powders	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
8105 30 00	- Waste and scrap	kg.	5%	-
8105 90 00	- Other	kg.	10%	-
8106	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8106 00	- <i>Bismuth and articles thereof, including waste and scrap:</i>			
8106 00 10	--- Bismuth, unwrought	kg.	5%	-
8106 00 20	--- Waste and scrap of bismuth and bismuth alloys	kg.	5%	-
8106 00 30	--- Bismuth, wrought	kg.	5%	-
8106 00 90	--- Other	kg.	10%	-
8107	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8107 20 00	- Unwrought cadmium; powders	kg.	5%	-
8107 30 00	- Waste and scrap	kg.	5%	-
8107 90	- <i>Other :</i>			
8107 90 10	--- Cadmium, wrought	kg.	5%	-
8107 90 90	--- Other	kg.	10%	-
8108	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8108 20 00	- Unwrought titanium; powders	kg.	5%	-
8108 30 00	- Waste and scrap	kg.	5%	-
8108 90	- <i>Other :</i>			
8108 90 10	--- Titanium, wrought	kg.	5%	-
8108 90 90	--- Other	kg.	10%	-
8109	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8109 20 00	- Unwrought zirconium; powders	kg.	5%	-
8109 30 00	- Waste and scrap	kg.	5%	-
8109 90 00	- Other	kg.	10%	-
8110	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8110 10 00	- Unwrought antimony; powders	kg.	5%	-
8110 20 00	- Waste and scrap	kg.	5%	-
8110 90 00	- Other	kg.	10%	-
8111	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8111 00	- <i>Manganese and articles thereof, including waste and scrap</i>			
8111 00 10	--- Unwrought manganese and manganese base alloys	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
8111 00 20	--- Waste and scrap of manganese base alloys	kg.	5%	-
8111 00 30	--- Wrought manganese	kg.	5%	-
8111 00 90	--- Other	kg.	10%	-
8112	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP			
	- <i>Beryllium</i> :			
8112 12 00	-- Unwrought; powders	kg.	5%	-
8112 13 00	-- Waste and scrap	kg.	5%	-
8112 19 00	-- Other	kg.	10%	-
	- <i>Chromium</i> :			
8112 21 00	-- Unwrought; powders	kg.	5%	-
8112 22 00	-- Waste and scrap	kg.	5%	-
8112 29 00	-- Other	kg.	10%	-
	- <i>Thallium</i> :			
8112 51 00	-- Unwrought; powders	kg.	5%	-
8112 52 00	-- Waste and scrap	kg.	5%	-
8112 59 00	-- Other	kg.	10%	-
	- <i>Other</i> :			
8112 92 00	-- Unwrought; waste and scrap; powders	kg.	5%	-
8112 99 00	-- Other	kg.	10%	-
8113	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
8113 00	- <i>Cermets and articles thereof, including waste and scrap</i> :			
8113 00 10	--- Unwrought cermets	kg.	10%	-
8113 00 20	--- Waste and scrap of cermets	kg.	10%	-
8113 00 30	--- Articles of cermets	kg.	10%	-
8113 00 90	--- Other	kg.	10%	-

CHAPTER 82

*Tools, implements, cutlery, spoons and forks, of base metal;
parts thereof of base metal*

NOTES :

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) base metal;
- (b) metal carbides or cermets;
- (c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
- (d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.

3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8212.5 are to be classified in heading 8212.5.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8201	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY.			
8201 10 00	- Spades and shovels	kg.	10%	-
8201 30 00	- Mattocks, picks, hoes and rakes	kg.	10%	-
8201 40 00	- Axes, bill hooks and similar hewing tools	kg.	10%	-
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg.	10%	-
8201 60 00	- Hedge shears, two-handed pruning shears and	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
8201 90 00	similar two-handed shears - Other hand tools of a kind used in agriculture, horticulture or forestry	kg.	10%	-
8202	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)			
8202 10	- <i>Hand saws :</i>			
8202 10 10	--- Metal working hand saws	kg.	10%	-
8202 10 20	--- Wood working and similar hand saws	kg.	10%	-
8202 10 90	--- Other	kg.	10%	-
8202 20 00	- Band saw blades	kg.	10%	-
	- <i>Circular saw blades (including slitting or slotting saw blades):</i>			
8202 31 00	-- With working part of steel	kg.	10%	-
8202 39 00	-- Other, including parts	kg.	10%	-
8202 40 00	- Chain saw blades	kg.	10%	-
	- <i>Other saw blades :</i>			
8202 91	-- <i>Straight saw blades, for working metal:</i>			
8202 91 10	--- Machine operated	kg.	10%	-
8202 91 20	--- Hand operated	kg.	10%	-
8202 99	-- <i>Other:</i>			
8202 99 10	--- Hacksaw frames	kg.	10%	-
8202 99 90	--- Other	kg.	10%	-
8203	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS			
8203 10 00	- Files, rasps and similar tools	kg.	10%	-
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg.	10%	-
8203 30 00	- Metal cutting shears and similar tools	kg.	10%	-
8203 40	- <i>Pipe-cutters, bolt croppers, perforating punches and similar tools :</i>			
8203 40 10	--- Perforating punches and pipe cutters	kg.	10%	-
8203 40 90	--- Other	kg.	10%	-
8204	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES			
	- <i>Hand-operated spanners and wrenches:</i>			
8204 11	-- <i>Non-adjustable :</i>			
8204 11 10	--- Spanners	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
8204 11 20	--- Wrenches	kg.	10%	-
8204 12	-- <i>Adjustable :</i>			
8204 12 10	--- Spanners	kg.	10%	-
8204 12 20	--- Wrenches	kg.	10%	-
8204 20 00	- Interchangeable spanner sockets, with or without handles	kg.	10%	-
8205	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES; CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND-OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS			
8205 10 00	- Drilling, threading or tapping tools	u	10%	-
8205 20 00	- Hammers and sledge hammers	u	10%	-
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood	u	10%	-
8205 40 00	- Screwdrivers	u	10%	-
	- <i>Other hand tools (including glaziers' diamonds) :</i>			
8205 51	-- <i>Household tools :</i>			
8205 51 10	--- Can or cork openers	u	10%	-
8205 51 90	--- Other	u	10%	-
8205 59	-- <i>Other:</i>			
8205 59 10	--- Grease guns (excluding compressed air type)	u	10%	-
8205 59 20	--- Metal working hand tools	u	10%	-
8205 59 30	--- Hand tools for specified uses, such as watch making tools, goldsmith tools	u	10%	-
8205 59 40	- - - Forks other than those of headings 8201 and 8215	u	10%	-
8205 59 90	--- Other	u	10%	-
8205 60 00	- Blow lamps	u	10%	-
8205 70 00	- Vices, clamps and the like	u	10%	-
8205 90	- <i>Other, including sets of articles of two or more sub-headings of this heading:</i>			
8205 90 10	- - - <i>Anvils and portable forges</i>	u	10%	-
8205 90 20	- - - Grinding wheels with frame, hand or pedal-operated	u	10%	-
8205 90 30	- - - Sets of articles of two or more of the foregoing sub-headings	u	10%	-
8205 90 90	- - - Other	u	10%	-
8206	TOOLS OF TWO OR MORE OF THE HEADINGS 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE			
8206 00	- <i>Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale :</i>			
8206 00 10	--- Garage tools in sets	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
8206 00 90	--- Other	kg.	10%	-
8207	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS			
	- <i>Rock drilling or earth boring tools :</i>			
8207 13 00	-- With working part of cermets	kg.	10%	-
8207 19 00	-- Other, including parts	kg.	10%	-
8207 20 00	- Dies for drawing or extruding metal	kg.	10%	-
8207 30 00	- Tools for pressing, stamping or punching	kg.	10%	-
8207 40	- <i>Tools for tapping or threading :</i>			
8207 40 10	--- Chasers	kg.	10%	-
8207 40 90	--- Other	kg.	10%	-
8207 50 00	- Tools for drilling, other than for rock drilling	kg.	10%	-
8207 60	- <i>Tools for boring or broaching:</i>			
8207 60 10	--- Reamers	kg.	10%	-
8207 60 90	--- Other	kg.	10%	-
8207 70	- <i>Tools for milling :</i>			
8207 70 10	--- Cutters	kg.	10%	-
8207 70 90	--- Other	kg.	10%	-
8207 80 00	- Tools for turning	kg.	10%	-
8207 90	- <i>Other interchangeable tools:</i>			
8207 90 10	--- For metal working hand tools	kg.	10%	-
8207 90 20	--- For wood working hand tools	kg.	10%	-
8207 90 30	--- Lathe tools and tool belts	kg.	10%	-
8207 90 90	--- Other	kg.	10%	-
8208	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES			
8208 10 00	- For metal working	u	10%	-
8208 20 00	- For wood working	u	10%	-
8208 30 00	- For kitchen appliances or for machines used by the food industry	u	10%	-
8208 40 00	- For agricultural, horticultural or forestry machines	u	10%	-
8208 90	- <i>Other :</i>			
8208 90 10	--- Knives and cutting blades for paper cutting machines	u	10%	-
8208 90 20	--- Bell skiving knives	u	10%	-
8208 90 30	--- Band knives for splitting machine	u	10%	-
8208 90 40	--- Cutting and clicking dies	u.	10%	-

(1)	(2)	(3)	(4)	(5)
8208 90 90	--- Other	u	10%	-
8209	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS			
8209 00	- <i>Plates, sticks, tips and the like for tools, unmounted, of cermets:</i>			
8209 00 10	---Tungsten carbide tips	kg.	10%	-
8209 00 90	---Other kg.	10%	-	
8210 00 00	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG. OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	kg.	10%	-
8211	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR			
8211 10 00	- Sets of assorted articles	kg.	10%	-
	- <i>Other :</i>			
8211 91 00	-- Table knives having fixed blades	kg.	10%	-
8211 92 00	-- Other knives having fixed blades	kg.	10%	-
8211 93	-- <i>Knives having other than fixed blades:</i>			
8211 93 10	--- Pocket knives	kg.	10%	-
8211 93 90	--- Other	kg.	10%	-
8211 94 00	-- Blades	kg.	10%	-
8211 95 00	-- Handles of base metal	kg.	10%	-
8212	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)			
8212 10	- <i>Razors :</i>			
8212 10 10	--- Twin type shaving	kg.	10%	-
8212 10 90	--- Other	kg.	10%	-
8212 20	- <i>Safety razor blades, including razor blade blanks in strips:</i>			
	--- <i>Safety razor blades :</i>			
8212 20 11	---- Disposable catridge blades	kg.	10%	-
8212 20 19	---- Other	kg.	10%	-
8212 20 20	--- Safety razor blade blanks, in strips	kg.	10%	-
8212 90 00	- Other parts	kg.	10%	-
8213 00 00	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	kg.	10%	-
8214	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS,			

(1)	(2)	(3)	(4)	(5)
	CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)			
8214 10	- <i>Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:</i>			
8214 10 10	--- Paper knives, letter openers, erasing knives, pencil sharpeners	kg.	10%	-
8214 10 90	--- Blades	kg.	10%	-
8214 20	- <i>Manicure or pedicure sets and instruments (including nail files):</i>			
8214 20 10	--- Nail cutters	kg.	10%	-
8214 20 90	--- Other	kg.	10%	-
8214 90	- <i>Other :</i>			
8214 90 10	--- Handles of cutlery of base metal	kg.	10%	-
8214 90 90	--- Other	kg.	10%	-
8215	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE			
8215 10 00	- Sets of assorted articles containing at least one article plated with precious metal	kg.	10%	-
8215 20 00	- Other sets of assorted articles	kg.	10%	-
	- <i>Other :</i>			
8215 91 00	-- Plated with precious metal	kg.	10%	-
8215 99 00	-- Other	kg.	10%	-

Exemption to goods falling under various chapters:

[Notfn. No.90/07-Cus., dated 26.7.2007]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (1) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, subject to the conditions specified in the corresponding entry in column (2) of the said Table:

Provided that nothing contained in this exemption notification shall apply after the 31st March, 2010.

Table

Description of goods	Conditions
(1)	(2)
(i) All goods falling under Chapter 82, Chapter 84, Chapter 85, Chapter 90, heading 6805, grinding wheels and the like, and parts thereof	If- (i) intended for manufacture of the following goods namely:-

Description of goods	Conditions
(1)	(2)
falling under heading 6804 but excluding any equipment or appliance used in an office; (ii) pollution control equipment; (iii) components, spares and accessories of the goods specified at (i) and (ii); (iv) moulds and dies; (v) refractories and refractory materials; (vi) tubes and pipes and fittings thereof; and (vii) storage tank.	1. All semiconductors; 2. Displays, including:: (a) Liquid Crystal Devices (LCDs); (b) Organic Light Emitting Diodes (OLED); (c) Plasma Display Panels (PDP); (d) Any other emerging displays; 3. Storage devices; 4. Solar cells; 5. Photovoltaics; 6. Other advanced micro and nano technology products; 7. Assembly and test of all the above; (ii) importer has obtained necessary approval for the manufacture of the goods mentioned at (i) above, vide notification of the Government of India Department of Information Technology No. 3(1)/2007-IPHW (SIPS); and (iii) if the importer at the time of import- (a) furnishes a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Information Technology, Government of India, to the effect that the imported goods (in respect of description, quantity and technical specifications) are required for the manufacture of goods mentioned at (i) above; and (b) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall be used for the above purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the above purpose, an amount equal to the difference between the duty leviable on such quantity of the imported goods but for the exemption under this notification and that already paid at the time of importation.

CHAPTER 83

Miscellaneous articles of base metal

NOTES :

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of headings 7312, 7312.5, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading 8302, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8301	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL			
8301 10 00	- Padlocks	u	10%	-
8301 20 00	- Locks of a kind used for motor vehicles	u	10%	-
8301 30 00	- Locks of a kind used for furniture	u	10%	-
8301 40	- <i>Other locks</i> :			
8301 40 10	--- Combination locks	u	10%	-
8301 40 90	--- Other	u	10%	-
8301 50 00	- Clasps and frames with clasps, incorporating locks	u	10%	-
8301 60 00	- Parts	u	10%	-
8301 70 00	- Keys presented separately	u	10%	-
8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL			
8302 10	- <i>Hinges</i> :			
8302 10 10	--- Of steel	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
8302 10 20	--- Of brass	kg.	10%	-
8302 10 90	--- Other	kg.	10%	-
8302 20 00	- Castors	kg.	10%	-
8302 30	- <i>Other mountings, fittings and similar articles suitable for motor vehicles:</i>			
8302 30 10	--- Curve drive stakes	kg.	10%	-
8302 30 90	--- Other	kg.	10%	-
	- <i>Other mountings, fittings and similar articles:</i>			
8302 41	-- <i>Suitable for buildings:</i>			
8302 41 10	--- Fittings for doors and windows	kg.	10%	-
8302 41 20	--- Tower bolts	kg.	10%	-
8302 41 90	--- Other	kg.	10%	-
8302 42 00	-- Other, suitable for furniture	kg.	10%	-
8302 49 00	-- Other	kg.	10%	-
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg.	10%	-
8302 60 00	- Automatic door closers	kg.	10%	-
8303 00 00	ARMoured OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	kg.	10%	-
8304 00 00	FILING, CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 9403	kg.	10%	-
8305	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL			
8305 10 00	- Fittings for loose-leaf binders or files	kg.	10%	-
8305 20 00	- Staples in strips	kg.	10%	-
8305 90	- <i>Other, including parts:</i>			
8305 90 10	--- Pins (other than those of heading 7317)	kg.	10%	-
8305 90 20	--- Clips	kg.	10%	-
8305 90 90	--- Other	kg.	10%	-
8306	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR			

(1)	(2)	(3)	(4)	(5)
	SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL			
8306 10 00	- Bells, gongs and the like	kg.	10%	-
	- <i>Statuettes and other ornaments:</i>			
8306 21	-- <i>Plated with precious metal:</i>			
8306 21 10	--- Statuettes	kg.	10%	-
8306 21 20	--- Trophies	kg.	10%	-
8306 21 90	--- Other	kg.	10%	-
8306 29	-- <i>Other:</i>			
8306 29 10	--- Statuettes	kg.	10%	-
8306 29 20	--- Trophies	kg.	10%	-
8306 29 90	--- Other	kg.	10%	-
8306 30 00	- Photograph, picture or similar frames; mirrors	kg.	10%	-
8307	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS			
8307 10 00	- Of iron or steel	kg.	10%	-
8307 90 00	- Of other base metal	kg.	10%	-
8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE- CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METALS			
8308 10	- <i>Hooks, eyes and eyelets:</i>			
8308 10 10	--- Hooks and eyes	kg.	10%	-
	--- <i>Eyelets:</i>			
8308 10 21	---- For footwear	kg.	10%	-
8308 10 29	---- Other	kg.	10%	-
8308 20 00	- Tubular or bifurcated rivets	kg.	10%	-
8308 90	- <i>Other, including parts:</i>			
	--- <i>Buckles:</i>			
8308 90 11	---- For footwear	kg.	10%	-
8308 90 19	---- Other	kg.	10%	-
8308 90 20	--- Imitation zari spangles	kg.	10%	-
	--- <i>Beads and spangles of base metal:</i>			
8308 90 31	---- For garments, made ups, knitwear, plastic and leather goods	kg.	10%	-
8308 90 39	---- Other	kg.	10%	-
8308 90 40	--- Fittings for travel requisites and leather goods	kg.	10%	-
	--- <i>Other:</i>			
8308 90 91	---- For garments, made ups, knitwear, plastic and leather goods	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
8308 90 99	---- Other	kg.	10%	-
8309	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL			
8309 10 00	- Crown corks	kg.	10%	-
8309 90	- <i>Other:</i>			
8309 90 10	--- Pilfer proof caps for packaging, all sorts, with or without washers or other fittings, of cork, rubber, polyethylene or any other material	kg.	10%	-
8309 90 20	--- Aluminium caps, seals, capsules and closers	kg.	10%	-
8309 90 30	--- Other seals	kg.	10%	-
8309 90 90	--- Other	kg.	10%	-
8310	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 9405			
8310 00	- <i>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405:</i>			
8310 00 10	--- Enamel iron signboard	kg.	10%	-
8310 00 90	--- Other	kg.	10%	-
8311	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING			
8311 10 00	- Coated electrodes of base metal, for electric arc-welding	kg.	10%	-
8311 20 00	- Cored wire of base metal, for electric arc-welding	kg.	10%	-
8311 30	- <i>Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:</i>			
8311 30 10	--- Wire and rods of agglomerated base metal	kg.	10%	-
8311 30 90	--- Other	kg.	10%	-
8311 90 00	- Other	kg.	10%	-

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**NOTES :**

1. This Section does not cover :

(a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 4010), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016);

(b) articles of leather or of composition leather (heading 4205) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) transmission or conveyor belts or belting of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);

(f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116 except unmounted worked sapphires and diamonds for styli (heading 8522);

(g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) drill pipe (heading 7304);

(ij) endless belts of metal wire or strip (Section XV);

(k) articles of Chapter 82 or 83;

(l) articles of Section XVII;

(m) articles of Chapter 90;

(n) clocks, watches or other articles of Chapter 91;

(o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);

(p) articles of Chapter 95; or

(q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions).

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules :

(a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;

(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;

(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8487 or 8548.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

NOTES :

1. This Chapter does not cover :

(a) millstones, grindstones or other articles of Chapter 68;

(b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);

(d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) vacuum cleaners of heading 8508;

(f) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or

(g) hand-operated mechanical floor sweepers, not motorised (Heading 9603).

2. Subject to the operation of Note 3 to Section XVI, and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424, or heading 8486 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the heading 8401 to 8424 or under the heading 8486, as the case may be, and not under the headings 8425 to 8480.

Heading 8419 does not, however, cover :

- (a) germination plant, incubators or brooders (heading 8436);
- (b) grain dampening machines (heading 8437);
- (c) diffusing apparatus for sugar juice extraction (heading 8438);
- (d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
- (e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover :

- (a) sewing machines for closing bags or similar containers (heading 8452); or
- (b) office machinery of heading 8472.

Heading 8424 does not cover :

- (a) Ink-jet printing machines (heading 8443); or
- (b) Water-jet cutting machines (heading 8456).";

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.

4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centers), which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centers),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.(A) For the purposes of heading 8471, the expression "automatic data processing machine" means machine capable of :

- (i) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme;
- (ii) being freely programmed in accordance with the requirements of the user;
- (iii) performing arithmetical computations specified by the user; and
- (iv) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

- (i) it is of a kind solely or principally used in an automatic data processing system;
- (ii) it is connectable to the central processing unit either directly or through one or more other units; and
- (iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of (ii) and (iii) above, are in all cases to be classified as units of heading 8471.

(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C):

- (i) printers, copying machines, facsimile machines, whether or not combined;
- (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) loudspeakers and microphones;
- (iv) television cameras, digital cameras and video camera recorders;
- (v) monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings

6. Heading 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent. or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 7326.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine, the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 8470, the term “pocket-size” applies only to machines, the dimensions of which do not exceed 170 mm. x 100 mm. x 45 mm.

9. (A) Clauses (a) and (b) of Note 8 to Chapter 85 shall also apply respectively to the expressions “semiconductor devices” and “electronic integrated circuits”, used in this Note and in the heading 8486. However, for the purposes of this Note and heading 8486, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this Note and heading 8486, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel.

The expression “flat panel display” does not cover cathode-ray tube technology.

(C) Heading 8486 also includes machines and apparatus solely or principally of a kind used for:

- (i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits;

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 8486 are to be classified in that heading and in no other heading of this schedule.

SUB-HEADING NOTES :

1. For the purposes of sub-heading 8471 49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Sub-heading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Tariff Item	Description of goods	Unit	Rate of duty	
			Stand ard	Prefer- ential Areas
(1)	(2)	(3)	(4)	(5)
8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION			
8401 10 00	- Nuclear reactors	kg.	7.5%	-
8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof	kg.	7.5%	-
8401 30 00	- Fuel elements (cartridges), non-irradiated	gi F/S	7.5%	-
8401 40 00	- Parts of nuclear reactors	kg.	7.5%	-
8402	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS			
	- <i>Steam or other vapour generating boilers:</i>			
8402 11 00	-- Watertube boilers with a steam production exceeding 45 t per hour	kg.	7.5%	-
8402 12 00	-- Water tube boilers with a steam production not exceeding 45 t per hour	kg.	7.5%	-
8402 19	-- <i>Other vapour generating boilers, including</i>			
8402 19 10	--- Fire tube horizontal (lancashire) boilers	kg.	7.5%	-
8402 19 20	--- Fire tube boilers vertical	kg.	7.5%	-
8402 19 90	--- Other	kg.	7.5%	-
8402 20 00	- Super-heated water boilers	kg.	7.5%	-

(1)	(2)	(3)	(4)	(5)
8402 90	- <i>Parts:</i>			
8402 90 10	--- Parts of fire tube boilers	kg.	7.5%	-
8402 90 20	--- Parts of watertube boilers	kg.	7.5%	-
8402 90 90	--- Other	kg.	7.5%	-
8403	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 8402			
8403 10 00	- Boilers	u	7.5%	-
8403 90 00	- Parts	kg.	7.5%	-
8404	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 8402 OR 8403 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS			
8404 10 00	- Auxiliary plants for use with boilers of heading 8402 or 8403	kg.	7.5%	-
8404 20 00	- Condensers for steam or other vapour power units	kg.	7.5%	-
8404 90 00	- Parts	kg.	7.5%	-
8405	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS			
8405 10	- <i>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers :</i>			
8405 10 10	--- Producer gas or water gas generators	u	7.5%	-
8405 10 20	--- Acetylene gas generators	u	7.5%	-
8405 10 90	--- Other	u	7.5%	-
8405 90 00	- Parts	u	7.5%	-
8406	STEAM TURBINES AND OTHER VAPOUR TURBINES			
8406 10 00	- Turbines for marine propulsion	u	7.5%	-
	- <i>Other turbines:</i>			
8406 81 00	-- Of an output exceeding 40 MW	u	7.5%	-
8406 82 00	-- Of an output not exceeding 40 MW	u	7.5%	-
8406 90 00	- Parts	kg.	7.5%	-
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES			
8407 10 00	- Aircraft engines	u	7.5%	-
	- <i>Marine propulsion engines:</i>			

(1)	(2)	(3)	(4)	(5)
8407 21 00	-- Outboard motors	u	5%	-
8407 29 00	-- Other	u	7.5%	-
	- <i>Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :</i>			
8407 31	-- <i>Of a cylinder capacity not exceeding 50 cc :</i>			
8407 31 10	--- For motor cycles	u	7.5%	-
8407 31 90	--- Other	u	7.5%	-
8407 32	-- <i>Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:</i>			
8407 32 10	--- For motor cycles	u	7.5%	-
8407 32 90	--- Other	u	7.5%	-
8407 33	-- <i>Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :</i>			
8407 33 10	--- For motor cars	u	7.5%	-
8407 33 20	--- For motor cycles	u	7.5%	-
8407 33 90	--- Other	u	7.5%	-
8407 34	-- <i>Of a cylinder capacity exceeding 1,000 cc:</i>			
8407 34 10	--- For motor cars	u	7.5%	-
8407 34 90	--- Other	u	7.5%	-
8407 90	- <i>Other engines:</i>			
8407 90 10	--- Petrol engines	u	7.5%	-
8407 90 20	--- Kerosene engines	u	7.5%	-
8407 90 90	--- Other	u	7.5%	-
8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)			
8408 10	- <i>Marine propulsion engines:</i>			
8408 10 10	--- Outboard engines	u	7.5%	-
	--- <i>Other :</i>			
8408 10 91	---- Of a cylinder capacity not exceeding 100 cc	u	7.5%	-
8408 10 92	---- Of a cylinder capacity exceeding 100 cc but not exceeding 250 cc	u	7.5%	-
8408 10 93	---- Of a cylinder capacity exceeding 250 cc	u	7.5%	-
8408 20	- <i>Engines of a kind used for the propulsion of vehicles of Chapter 87:</i>			
8408 20 10	--- Of cylinder capacity not exceeding 250 cc	u	7.5%	-
8408 20 20	--- Engines of cylinder capacity exceeding 250 cc	u	7.5%	-
8408 90	- <i>Other engines:</i>			
8408 90 10	--- Stationary engines of cylinder capacity exceeding 50 cc	u	7.5%	-
8408 90 90	--- Other	u	7.5%	-
8409	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 8407 OR 8408			
8409 10 00	- For aircraft engines	kg.	7.5%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Other :</i>			
8409 91	-- <i>Suitable for use solely or principally with spark-ignition internal combustion piston engines:</i>			
	--- <i>Valves, inlet and exhaust, piston, piston rings, piston assemblies :</i>			
8409 91 11	---- Valves, inlet and exhaust	kg.	7.5%	-
8409 91 12	---- Pistons	kg.	7.5%	-
8409 91 13	---- Piston rings	kg.	7.5%	-
8409 91 14	---- Piston assemblies	kg.	7.5%	-
8409 91 20	--- Fuel injection equipment excluding injection pumps	kg.	7.5%	-
	--- <i>Other :</i>			
8409 91 91	---- Of petrol engines for motor vehicles	kg.	7.5%	-
8409 91 92	---- Of other petrol engines	kg.	7.5%	-
8409 91 93	---- Of kerosene engines	kg.	7.5%	-
8409 91 94	---- Of gas engines	kg.	7.5%	-
8409 91 99	---- Other	kg.	7.5%	-
8409 99	-- <i>Other :</i>			
	--- <i>Valves, inlet and exhaust, piston, piston rings, piston assemblies :</i>			
8409 99 11	---- Valve, inlet and exhaust	kg.	7.5%	-
8409 99 12	---- Pistons	kg.	7.5%	-
8409 99 13	---- Piston rings	kg.	7.5%	-
8409 99 14	---- Piston assemblies	kg.	7.5%	-
8409 99 20	--- Fuel nozzles	kg.	7.5%	-
8409 99 30	--- Fuel injection equipment excluding injection pumps	kg.	7.5%	-
	--- <i>Other parts of diesel engine:</i>			
8409 99 41	---- Of diesel engines for motor vehicles	kg.	7.5%	-
8409 99 42	---- Of outboard engine	kg.	7.5%	-
8409 99 49	---- Other	kg.	7.5%	-
8409 99 90	--- Other	kg.	7.5%	-
8410	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR			
	- <i>Hydraulic turbines and water wheels :</i>			
8410 11 00	-- Of a power not exceeding 1,000 kW	u	7.5%	-
8410 12	-- <i>Of a power exceeding 1,000 kW but not exceeding 10,000 kW:</i>			
8410 12 10	--- Of power exceeding 1,000 kW but not exceeding 5,000 kW	u	7.5%	-
8410 12 20	--- Of power exceeding 5,000 kW but not exceeding 10,000 kW	u	7.5%	-
8410 13	-- <i>Of a power exceeding 10,000 kW:</i>			
8410 13 10	--- Of power exceeding 10,000 kW but not exceeding 30,000 kW	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8410 13 20	--- Of power exceeding 30,000 kW but not exceeding 80,000 kW	u	7.5%	-
8410 13 90	--- Of power exceeding 80,000 kW	u	7.5%	-
8410 90 00	- Parts, including regulators	kg.	7.5%	-
8411	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES			
	- <i>Turbo-jets :</i>			
8411 11 00	-- Of a thrust not exceeding 25kN	u	7.5%	-
8411 12 00	-- Of a thrust exceeding 25 kN	u	7.5%	-
	- <i>Turbo-propellers:</i>			
8411 21 00	-- Of a power not exceeding 1,100 kW	u	7.5%	-
8411 22 00	-- Of a power exceeding 1,100 kW	u	7.5%	-
	- <i>Other gas turbines:</i>			
8411 81 00	-- Of a power not exceeding 5,000 kW	u	7.5%	-
8411 82	-- <i>Of a power exceeding 5,000 kW:</i>			
8411 82 10	--- Of power exceeding 5,000 kW but not exceeding 12.5,000 kW	u	7.5%	-
8411 82 20	--- Of power exceeding 12.5,000 kW but not exceeding 30,000 kW	u	7.5%	-
8411 82 30	--- Of power exceeding 30,000 kW but not exceeding 60,000 kW	u	7.5%	-
8411 82 40	--- Of power exceeding 60,000 kW but not exceeding 90,000 kW	u	7.5%	-
8411 82 50	--- Of power exceeding 90,000 kW but not exceeding 1,12.5,000 kW	u	7.5%	-
8411 82 60	--- Of power exceeding 1,12.5,000 kW	u	7.5%	-
	- <i>Parts :</i>			
8411 91 00	-- Of turbo-jets or turbo-propellers	kg.	7.5%	-
8411 99 00	-- Other	kg.	7.5%	-
8412	OTHER ENGINES AND MOTORS			
8412 10 00	- Reaction engines other than turbo-jets	u	7.5%	-
	- <i>Hydraulic power engines and motors:</i>			
8412 21 00	-- Linear acting (cylinders)	u	7.5%	-
8412 29	-- <i>Other :</i>			
8412 29 10	--- Hydrojet (hydraulic jet engines)	u	7.5%	-
8412 29 90	--- Other	u	7.5%	-
	- <i>Pneumatic power engines and motors:</i>			
8412 31 00	-- Linear acting (cylinders)	u	7.5%	-
8412 39 00	-- Other	u	7.5%	-
8412 80	- <i>Other :</i>			
	--- <i>Steam or other vapour power :</i>			
8412 80 11	---- Stationary	u	7.5%	-
8412 80 19	---- Other	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8412 80 20	--- Motors, spring operated excluding clock and watch movements	u	7.5%	-
8412 80 30	--- Wind turbine or engine	u	7.5%	-
8412 80 90	--- Other	u	7.5%	-
8412 90	- <i>Parts :</i>			
8412 90 10	--- Of steam engines incorporating boilers	kg.	7.5%	-
8412 90 20	--- Of other steam engines and other vapour power units not incorporating boilers	kg.	7.5%	-
8412 90 30	--- Of hydraulic engines and motors	kg.	7.5%	-
8412 90 90	--- Other	kg.	7.5%	-
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS			
	- <i>Pumps fitted or designed to be fitted with a measuring device:</i>			
8413 11	-- <i>Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages:</i>			
8413 11 10	--- Hand pumps	u	10%	-
	--- <i>Other :</i>			
8413 11 91	---- Pumps for dispensing fuel	u	7.5%	-
8413 11 99	---- Other	u	7.5%	-
8413 19	-- <i>Other :</i>			
8413 19 10	--- Hand pumps	u	10%	-
8413 19 90	--- Other	u	7.5%	-
8413 20 00	- Hand pumps, other than those of sub-heading 8413 11 or 8413 19	u	10%	-
8413 30	- <i>Fuel, lubricating or cooling medium pumps for internal combustion piston engines:</i>			
8413 30 10	--- Injection pumps for diesel engines	u	7.5%	-
8413 30 20	--- Oil pump	u	7.5%	-
8413 30 30	--- Water pump	u	7.5%	-
8413 30 90	--- Other	u	7.5%	-
8413 40 00	- Concrete pumps	u	7.5%	-
8413 50	- <i>Other reciprocating positive displacement pumps :</i>			
8413 50 10	--- Metering and dosing pumps	u	7.5%	-
	--- <i>Primarily designed for handling water :</i>			
8413 50 21	---- Deep tube well turbine pump	u	7.5%	-
8413 50 29	---- Other	u	7.5%	-
8413 50 90	--- Other	u	7.5%	-
8413 60	- <i>Other rotary positive displacement pumps:</i>			
8413 60 10	--- Gear type pumps	u	7.5%	-
8413 60 20	--- Screw type pumps	u	7.5%	-
8413 60 90	--- Other	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8413 70	- <i>Other centrifugal pumps:</i>			
8413 70 10	--- Primarily designed to handle water	u	7.5%	-
	--- <i>Other :</i>			
8413 70 91	---- Single and multistage chemical process pumps	u	7.5%	-
8413 70 92	---- Horizontal split casing pumps	u	7.5%	-
8413 70 93	---- Horizontal self priming pumps	u	7.5%	-
8413 70 94	---- Vertical turbine driven pumps	u	7.5%	-
8413 70 95	---- Boiler feed pumps	u	7.5%	-
8413 70 96	---- Slurry pumps	u	7.5%	-
8413 70 97	---- Dredger pumps	u	7.5%	-
8413 70 99	---- Other	u	7.5%	-
	- <i>Other pumps-liquid elevators:</i>			
8413 81	-- <i>Pumps :</i>			
8413 81 10	--- Gas pumps	u	7.5%	-
8413 81 20	--- Hydraulic ram	u	7.5%	-
8413 81 30	--- Axial flow and mixed flow vertical pump designed primarily for handling water	u	7.5%	-
8413 81 90	--- Other	u	7.5%	-
8413 82 00	-- Liquid elevators	u	7.5%	-
	- <i>Parts :</i>			
8413 91	-- <i>Of pumps :</i>			
8413 91 10	--- Of reciprocating pumps	kg.	7.5%	-
8413 91 20	--- Of centrifugal pumps	kg.	7.5%	-
8413 91 30	--- Of deep well turbine pumps and of other rotary pumps	kg.	7.5%	-
8413 91 40	--- Of hand pump for handling water	kg.	10%	-
8413 91 90	--- Other	kg.	7.5%	-
8413 92 00	-- Of liquid elevators	kg.	7.5%	-
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS			
8414 10 00	- Vacuum pumps	u	7.5%	-
8414 20	- <i>Hand or foot-operated air pumps :</i>			
8414 20 10	--- Bicycle pumps	u	10%	-
8414 20 20	--- Other hand pumps	u	10%	-
8414 20 90	--- Other	u	7.5%	-
8414 30 00	- Compressors of a kind used in refrigerating equipment	u	7.5%	-
8414 40	- <i>Air compressors mounted on a wheeled chassis for towing :</i>			
8414 40 10	--- Reciprocating air compressors	u	7.5%	-
8414 40 20	--- Centrifugal air compressors	u	7.5%	-
8414 40 30	--- Screw air compressors	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8414 40 90	--- Other	u	7.5%	-
	- Fans :			
8414 51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:			
8414 51 10	--- Table fans	u	10%	-
8414 51 20	--- Ceiling fans	u	10%	-
8414 51 30	--- Pedestal fans	u	10%	-
8414 51 40	--- Railway carriage fans	u	7.5%	-
8414 51 90	--- Other	u	7.5%	-
8414 59	-- Other :			
8414 59 10	--- Air circulator	u	7.5%	-
8414 59 20	--- Blowers, portable	u	7.5%	-
8414 59 30	--- Industrial fans and blowers	u	7.5%	-
8414 59 90	--- Other	u	7.5%	-
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	u	7.5%	-
8414 80	- Other :			
	--- Gas compressors:			
8414 80 11	---- Of a kind used in air-conditioning equipment	u	7.5%	-
8414 80 19	---- Other	u	7.5%	-
8414 80 20	--- Free-piston generators for gas turbine	u	7.5%	-
8414 80 30	--- Turbo charger	u	7.5%	-
8414 80 90	--- Other	u	7.5%	-
8414 90	- Parts :			
	--- Of air or vacuum pumps and compressors:			
8414 90 11	---- Of gas compressors of a kind used in refrigerating and air conditioning appliances and machinery	kg.	7.5%	-
8414 90 12	---- Of bicycle pumps	kg.	10%	-
8414 90 19	---- Other	kg.	7.5%	-
8414 90 20	--- Of free piston generators	kg.	7.5%	-
8414 90 30	--- Of electric fans	kg.	10%	-
8414 90 40	--- Of Industrial fans, blowers	kg.	7.5%	-
8414 90 90	--- Other	kg.	7.5%	-

8415 AIR CONDITIONING MACHINES, COMPRISING A MOTOR- DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED

8415 10	- Window or wall types, self-contained or “split system” :			
8415 10 10	--- Split system	u	10%	-
8415 10 90	--- Other	u	10%	-
8415 20	- Of a kind used for persons in motor vehicles :			

(1)	(2)	(3)	(4)	(5)
8415 20 10	--- For buses	u	10%	-
8415 20 90	--- Other	u	10%	-
	- <i>Other :</i>			
8415 81	-- <i>Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps):</i>			
8415 81 10	--- Split air-conditioner two tonnes and above	u	10%	-
8415 81 90	--- Other	u	10%	-
8415 82	-- <i>Other, incorporating a refrigerating unit:</i>			
8415 82 10	--- Split air-conditioner two tonnes and above	u	10%	-
8415 82 90	--- Other	u	10%	-
8415 83	-- <i>Not incorporating a refrigerating unit :</i>			
8415 83 10	--- Split air-conditioner two tonnes and above	u	10%	-
8415 83 90	--- Other	u	10%	-
8415 90 00	- Parts	kg.	10%	-
8416	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES			
8416 10 00	- Furnace burners for liquid fuel	kg.	7.5%	-
8416 20 00	- Other furnace burners, including combination burners	kg.	7.5%	-
8416 30 00	- Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	kg.	7.5%	-
8416 90 00	- Parts	kg.	7.5%	-
8417	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC			
8417 10 00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	7.5%	-
8417 20 00	- Bakery ovens, including biscuit ovens	u	7.5%	-
8417 80	- <i>Other :</i>			
8417 80 10	--- For cement industry	u	7.5%	-
8417 80 90	--- Other	u	7.5%	-
8417 90 00	- Parts	kg.	7.5%	-
8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 8412.5			
8418 10	- <i>Combined refrigerator-freezers, fitted with</i>			

(1)	(2)	(3)	(4)	(5)
	<i>separate external doors :</i>			
8418 10 10	--- Commercial type	u	7.5%	-
8418 10 90	--- Other	u	10%	-
	- <i>Refrigerators, household type:</i>			
8418 21 00	-- Compression-type	u	10%	-
8418 29 00	-- Other	u	10%	-
8418 30	- <i>Freezers of the chest type, not exceeding 800 l capacity :</i>			
8418 30 10	--- Commercial type electrical	u	7.5%	-
8418 30 90	--- Other	u	10%	-
8418 40	- <i>Freezers of the upright type, not exceeding 900 l capacity :</i>			
8418 40 10	--- Electrical	u	7.5%	-
8418 40 90	--- Other	u	7.5%	-
8418 50 00	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating or freezing equipment	u	7.5%	-
	- <i>Other refrigerating or freezing equipment; heat pumps :</i>			
8418 61 00	-- Heat pumps other than air-conditioning machines of heading 8415	u	7.5%	-
8418 69	-- <i>Other :</i>			
8418 69 10	--- Ice making machinery	u	7.5%	-
8418 69 20	--- Water cooler	u	10%	-
8418 69 30	--- Vending machine, other than automatic vending machine	u	10%	-
8418 69 40	--- Refrigeration equipment or devices specially used in leather industries for manufacturing of leather articles	u.	7.5%	-
8418 69 50	--- Refrigerated farm tanks, industrial ice cream freezer	u	7.5%	-
8418 69 90	--- Other	u	7.5%	-
	- <i>Parts:</i>			
8418 91 00	-- Furniture designed to receive refrigerating or freezing equipment	kg.	7.5%	-
8418 99 00	-- Other	kg.	7.5%	-

8419

MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING,

(1)	(2)	(3)	(4)	(5)
	STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC			
	- <i>Instantaneous or storage water heaters, non-electric :</i>			
8419 11	-- <i>Instantaneous gas water heaters :</i>			
8419 11 10	--- Domestic type	u	10%	-
8419 11 90	--- Other	u	7.5%	-
8419 19	-- <i>Other :</i>			
8419 19 10	--- Domestic type	u	10%	-
8419 19 20	--- Other	u	7.5%	-
8419 20	- <i>Medical, surgical or laboratory sterilisers:</i>			
8419 20 10	--- Auto claves	u	7.5%	-
8419 20 90	--- Other	u	7.5%	-
	- <i>Dryers :</i>			
8419 31 00	-- For agricultural products	u	7.5%	-
8419 32 00	-- For wood, paper pulp, paper or paper, board	u	7.5%	-
8419 39 00	-- Other	u	7.5%	-
8419 40	- <i>Distilling or rectifying plant:</i>			
8419 40 10	--- For petroleum refining	u	7.5%	-
8419 40 20	--- Other distilling equipment	u	7.5%	-
8419 40 90	--- Other	u	7.5%	-
8419 50	- <i>Heat exchange units:</i>			
8419 50 10	--- Shell and tube type	u	7.5%	-
8419 50 20	--- Plate type	u	7.5%	-
8419 50 30	--- Spiral type	u	7.5%	-
8419 50 90	--- Other	u	7.5%	-
8419 60 00	- Machinery for liquefying air or other gases	u	7.5%	-
	- <i>Other machinery, plant and equipment:</i>			
8419 81	-- <i>For making hot drinks or for cooking or heating food :</i>			
8419 81 10	--- Friers	u	10%	-
8419 81 20	--- Other kitchen machines	u	10%	-
8419 81 90	--- Other	u	10%	-
8419 89	-- <i>Other :</i>			
8419 89 10	--- Pressure vessels, reactors, columns or towers or chemical storage tanks	u	7.5%	-
8419 89 20	--- Glass lined equipment	u	7.5%	-
8419 89 30	--- Auto claves other than for cooking or heating food, not elsewhere specified or included	u	7.5%	-
8419 89 40	--- Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water	u	7.5%	-
8419 89 50	--- Pasteurizers	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8419 89 60	--- Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control	u	7.5%	-
8419 89 70	--- Apparatus for rapid heating of semi-conductor devices; apparatus for chemical or physical vapour deposition on semi-conductor wafers; apparatus for chemical vapour deposition on LCD substratus	u	7.5%	-
8419 89 80	--- Vacuum-vapour plant for deposition of metals	u	7.5%	-
8419 89 90	--- Other	u	7.5%	-
8419 90	- <i>Parts :</i>			
8419 90 10	--- Parts of instantaneous or storage water heaters (domestic type)	kg.	10%	-
8419 90 90	--- Other	kg.	7.5%	-
8420	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR			
8420 10 00	- Calendering or other rolling machines	u	7.5%	-
	- <i>Parts :</i>			
8420 91 00	-- Cylinders	kg.	7.5%	-
8420 99 00	-- Other	kg.	7.5%	-
8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES			
	- <i>Centrifuges, including centrifugal dryers:</i>			
8421 11 00	-- Cream separators	u	7.5%	-
8421 12 00	-- Clothes-dryers	u	7.5%	-
8421 19	-- <i>Other :</i>			
8421 19 10	--- Bowl centrifuges	u	7.5%	-
8421 19 20	--- Basket centrifuges	u	7.5%	-
8421 19 30	--- Continuous automatic centrifuges	u	7.5%	-
8421 19 40	--- Self cleaning centrifuges	u	7.5%	-
8421 19 50	--- Decanter centrifuges horizontal bowl	u	7.5%	-
8421 19 60	--- Screw conveyor centrifuges	u	7.5%	-
	--- <i>Other :</i>			
8421 19 91	---- For chemical industries	u	7.5%	-
8421 19 99	---- Other	u	7.5%	-
	- <i>Filtering or purifying machinery and apparatus for liquids:</i>			
8421 21	-- <i>For filtering or purifying water :</i>			
8421 21 10	--- Ion exchanger plant or apparatus	u	7.5%	-
8421 21 20	--- Household type filters	u	10%	-
8421 21 90	--- Other	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8421 22 00	-- For filtering or purifying beverages other than water	u	7.5%	-
8421 23 00	-- Oil or petrol-filters for internal combustion engines	u	7.5%	-
8421 29 00	-- Other - <i>Filtering or purifying machinery and apparatus for gases:</i>	u	7.5%	-
8421 31 00	-- Intake air filters for internal combustion engines	u	7.5%	-
8421 39	-- <i>Other :</i>			
8421 39 10	--- Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers	u	7.5%	-
8421 39 20	--- Air purifiers or cleaners	u	7.5%	-
8421 39 90	--- Other - <i>Parts :</i>	u	7.5%	-
8421 91 00	-- Of centrifuges, including centrifugal dryers	u	7.5%	-
8421 99 00	-- Other	u.	7.5%	-
8422	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES - <i>Dish washing machines :</i>			
8422 11 00	-- Of the household type	u	10%	-
8422 19 00	-- Other	u	7.5%	-
8422 20 00	- Machinery for cleaning or drying bottles or other containers	u	7.5%	-
8422 30 00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	kg.	7.5%	-
8422 40 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	kg.	7.5%	-
8422 90	- <i>Parts:</i>			
8422 90 10	--- Of machinery for cleaning or drying bottles or other containers	kg.	7.5%	-
8422 90 20	--- Of dish washing machines of household type	kg.	10%	-
8422 90 90	--- Of other machinery	kg.	7.5%	-
8423	WEIGHING MACHINERY (EXCLUDING BALANCES OF A			

(1)	(2)	(3)	(4)	(5)
	SENSITIVITY OF 5 CENTIGRAMS OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS			
8423 10 00	- Personal weighing machines, including baby scales; household scales	u	10%	-
8423 20 00	- Scales for continuous weighing of goods on conveyors	u	7.5%	-
8423 30 00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	7.5%	-
8423 81	- <i>Other weighing machinery:</i> -- <i>Having a maximum weighing capacity not exceeding 30 kg :</i>			
8423 81 10	--- Beam scale	u	7.5%	-
8423 81 90	--- Other	u	7.5%	-
8423 82	-- <i>Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg :</i>			
8423 82 10	--- Beam scale	u	7.5%	-
8423 82 90	--- Other	u	7.5%	-
8423 89 00	-- Other	u	7.5%	-
8423 90	- <i>Weighing machine weights of all kinds; parts of weighing machinery :</i>			
8423 90 10	--- Weighing machine weights of all kinds	kg.	10%	-
8423 90 20	--- Parts of weighing machinery	kg.	7.5%	-
8424	MECHANICAL APPLIANCES (WHETHER OR NOT HAND- OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES			
8424 10 00	- Fire extinguishers, whether or not charged	u	7.5%	-
8424 20 00	- Spray guns and similar appliances	u	7.5%	-
8424 30 00	- Steam or sand blasting machines and similar jet projecting machines	u	7.5%	-
8424 81 00	- <i>Other appliances :</i> -- Agricultural or horticultural	u	7.5%	-
8424 89	-- <i>Other :</i>			
8424 89 10	--- Painting equipment, including electrostatic phosphating and powder coating equipment	u	7.5%	-
8424 89 20	--- Industrial bellows	u	7.5%	-
8424 89 90	--- Other	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8424 90 00	- Parts	kg.	7.5%	-
8425	PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS			
	- <i>Pulley tackles and hoists other than skip hoists or hoists of a kind used for raising vehicles :</i>			
8425 11	-- <i>Powered by electric motor:</i>			
8425 11 10	--- Hoists	u	7.5%	-
8425 11 20	--- Pulley tackle	u	7.5%	-
8425 19	-- <i>Other :</i>			
8425 19 10	--- Hoists machine	u	7.5%	-
8425 19 20	--- Pulley tackle	u	7.5%	-
	-- <i>Winches; capstans:</i>			
8425 31 00	-- Powered by electric motor	u	7.5%	-
8425 39 00	-- Other	u	7.5%	-
	- <i>Jacks; hoists of a kind used for raising vehicles :</i>			
8425 41 00	-- Built-in jacking system of a type used in garages	u	7.5%	-
8425 42 00	-- Other jacks and hoists, hydraulic	u	7.5%	-
8425 49 00	-- Other	u	7.5%	-
8426	SHIP'S DERRICKS; CRANES INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE			
	<i>Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :</i>			
8426 11 00	-- Overhead travelling cranes on fixed support	u	7.5%	-
8426 12 00	-- Mobile lifting frames on tyres and straddle carriers	u	7.5%	-
8426 19 00	-- Other	u	7.5%	-
8426 20 00	- Tower cranes	u	7.5%	-
8426 30 00	- Portal or pedestal jib cranes	u	7.5%	-
	- <i>Other machinery, self-propelled :</i>			
8426 41 00	-- On tyres	u	7.5%	-
8426 49 00	-- Other	u	7.5%	-
	- <i>Other machinery :</i>			
8426 91 00	-- Designed for mounting on road vehicles	u	7.5%	-
8426 99	-- <i>Other :</i>			
8426 99 10	--- Ropeway and telfers	u	7.5%	-
8426 99 90	--- Other	u	7.5%	-
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT			
8427 10 00	- Self-propelled trucks powered by an electric motor	u	7.5%	-
8427 20 00	- Other self-propelled trucks	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8427 90 00	- Other trucks	u	7.5%	-
8428	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS)			
8428 10	- <i>Lifts and skip hoists:</i>			
	--- <i>Lifts :</i>			
8428 10 11	---- Lifts of a kind used in buildings	u	7.5%	-
8428 10 19	---- Other	u	7.5%	-
8428 10 20	--- Skip hoists	u	7.5%	-
8428 20	- <i>Pneumatic elevators and conveyors:</i>			
	--- <i>Conveyors :</i>			
8428 20 11	---- Belt conveyors	u	7.5%	-
8428 20 19	---- Other	u	7.5%	-
8428 20 20	--- Pneumatic elevators	u	7.5%	-
	- <i>Other continuous-action elevators and conveyors, for goods or materials :</i>			
8428 31 00	-- Specially designed for underground use	u	7.5%	-
8428 32 00	-- Other, bucket type	u	7.5%	-
8428 33 00	-- Other, belt type	u	7.5%	-
8428 39 00	-- Other	u	7.5%	-
8428 40 00	- Escalators and moving walkways	u	7.5%	-
8428 60 00	- Teleferics, chair-lifts, ski-raglines, traction mechanisms for funiculars	u	7.5%	-
8428 90	- <i>Other machinery :</i>			
8428 90 10	--- For coal handling	u	7.5%	-
8428 90 20	--- For ash handling	u	7.5%	-
8428 90 90	--- Other	u	7.5%	-
8429	SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS			
	- <i>Bulldozers and angledozers :</i>			
8429 11	-- <i>Track laying :</i>			
8429 11 10	--- Angledozers	u	7.5%	-
8429 11 20	--- Bulldozers	u	7.5%	-
8429 19	-- <i>Other :</i>			
8429 19 10	--- Angledozers	u	7.5%	-
8429 19 20	--- Bulldozers	u	7.5%	-
8429 20 00	- Graders and levellers	u	7.5%	-
8429 30 00	- Scrappers	u	7.5%	-
8429 40	- <i>Tamping machines and road rollers :</i>			
8429 40 10	--- Road rollers upto 5 tons capacity	u	7.5%	-
8429 40 20	--- Road rollers above 5 tons capacity	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8429 40 30	--- Tamping machines	u	7.5%	-
	- <i>Mechanical shovels, excavators and shovel loaders :</i>			
8429 51 00	-- Front-end shovel loaders	u	7.5%	-
8429 52 00	-- Machinery with a 360 degrees revolving superstructure	u	7.5%	-
8429 59 00	-- Other	u	7.5%	-
8430	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS			
8430 10	- <i>Pile-drivers and pile-extractors :</i>			
8430 10 10	--- Pile-drivers	u	7.5%	-
8430 10 20	--- Pile-extractors	u	7.5%	-
8430 20 00	- Snow-ploughs and snow-blowers	u	7.5%	-
	- <i>Coal or rock cutters and tunneling machinery:</i>			
8430 31	-- <i>Self-propelled:</i>			
8430 31 10	--- Coal cutters	u	7.5%	-
8430 31 20	--- Tunneling machinery	u	7.5%	-
8430 31 90	--- Other	u	7.5%	-
8430 39 00	-- Other	u	7.5%	-
	- <i>Other boring or sinking machinery:</i>			
8430 41	-- <i>Self-propelled :</i>			
8430 41 10	--- Tube well drilling and core drilling machinery	u	7.5%	-
8430 41 20	--- Petroleum and gas well drilling machinery	u	7.5%	-
8430 41 30	--- Rock drilling machinery	u	7.5%	-
8430 41 90	--- Other	u	7.5%	-
8430 49 00	-- Other	u	7.5%	-
8430 50	- <i>Other machinery, self-propelled :</i>			
8430 50 10	--- Mining machinery (excluding coal mining)	u	7.5%	-
8430 50 90	--- Other	u	7.5%	-
	- <i>Other machinery, not self-propelled:</i>			
8430 61 00	-- Tamping or compacting machinery	u	7.5%	-
8430 69 00	-- Other	u	7.5%	-
8431	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 8425 TO 8430			
8431 10	- <i>Of machinery of heading 8425 :</i>			
8431 10 10	--- Of pulley tackle and hoists, other than ship hoists, winches or capstans	kg.	7.5%	-
8431 10 90	--- Other	kg.	7.5%	-

(1)	(2)	(3)	(4)	(5)
8431 20	- <i>Of machinery of heading 8427 :</i>			
8431 20 10	--- Of fork lift trucks	kg.	7.5%	-
8431 20 90	--- Other	kg.	7.5%	-
	- <i>Of machinery of heading 8428:</i>			
8431 31 00	-- Of lifts, skip hoists or escalators	kg.	7.5%	-
8431 39	-- <i>Other :</i>			
8431 39 10	--- Of elevators, conveyors and moving equipments	kg.	7.5%	-
8431 39 90	--- Other	kg.	7.5%	-
	- <i>Of machinery of heading 8426, 8429 or 8430 :</i>			
8431 41 00	-- Buckets, shovels, grabs and grips	kg.	7.5%	-
8431 42 00	-- Bulldozers or angledozer blades	kg.	7.5%	-
8431 43	-- <i>Parts of boring or sinking machinery of sub-heading 8430 41 or 8430 49 :</i>			
8431 43 10	--- Of boring or sinking machinery, self-propelled	kg.	7.5%	-
8431 43 90	--- Other	kg.	7.5%	-
8431 49	-- <i>Other :</i>			
8431 49 10	--- Of road rollers, mechanically propelled	kg.	7.5%	-
8431 49 20	--- Of ships derricks and cranes	kg.	7.5%	-
8431 49 30	--- Of other excavating, levelling, tamping or excavating machinery for earth, mineral or ores	kg.	7.5%	-
8431 49 40	--- Of pile driver, snow plough, not self-propelled	kg.	7.5%	-
8431 49 90	--- Other	kg.	7.5%	-
8432	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS- GROUND ROLLERS			
8432 10	- <i>Ploughs:</i>			
8432 10 10	--- Disc ploughs	u	7.5%	-
8432 10 20	--- Other tractor ploughs	u	7.5%	-
8432 10 90	--- Other	u	7.5%	-
	- <i>Harrows, scarifiers, cultivators, weeders and hoes :</i>			
8432 21 00	-- Disc harrows	u	7.5%	-
8432 29	-- <i>Other :</i>			
8432 29 10	--- Rotary hoes	u	7.5%	-
8432 29 90	--- Other	u	7.5%	-
8432 30 00	- Seeders, planters and transplanters	u	7.5%	-
8432 40 00	- Manure spreaders and fertiliser distributors	u	7.5%	-
8432 80	- <i>Other machinery :</i>			
8432 80 10	--- Lawn or sports ground rollers	u	7.5%	-
8432 80 20	--- Rotary tiller	u	7.5%	-
8432 80 90	--- Other	u	7.5%	-
8432 90	- <i>Parts :</i>			
8432 90 10	--- Parts of agricultural machinery falling within headings 8432 10, 8432 21, 8432 29, 8432 30 and 8432 40	u	7.5%	-
8432 90 90	--- Other	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8433	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 8437			
	- <i>Mowers for lawns, parks or sports-grounds:</i>			
8433 11	-- <i>Powered with the cutting device rotating in a horizontal plane:</i>			
8433 11 10	--- Powered with 3 HP or more	u	7.5%	-
8433 11 90	--- Other	u	10%	
8433 19	-- <i>Other :</i>			
8433 19 10	--- Non-powered mowers, having width of 75 cm or more	u	7.5%	-
8433 19 90	--- Other	u	10%	-
8433 20 00	- Other mowers, including cutter bars for tractor mounting	u	7.5%	-
8433 30 00	- Other haymaking machinery	u	7.5%	-
8433 40 00	- Straw or fodder balers, including pick-up balers	u	7.5%	-
	- <i>Other harvesting machinery; threshing machinery :</i>			
8433 51 00	-- Combine harvester-threshers	u	7.5%	-
8433 52 00	-- Other threshing machinery	u	7.5%	-
8433 53 00	-- Root or tuber harvesting machines	u	7.5%	-
8433 59 00	-- Other	u	7.5%	-
8433 60	- <i>Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce :</i>			
8433 60 10	--- Machines for cleaning	u	7.5%	-
8433 60 20	--- Machines for sorting or grading	u	7.5%	-
8433 90 00	- Parts	kg.	7.5%	-
8434	MILKING MACHINES AND DAIRY MACHINERY			
8434 10 00	- Milking machines	u	7.5%	-
8434 20 00	- Dairy machinery	u	7.5%	-
8434 90	- <i>Parts :</i>			
8434 90 10	--- Of milking machinery	kg.	7.5%	-
8434 90 20	--- Of dairy machinery	kg.	7.5%	-
8435	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES			
8435 10 00	- Machinery	u	7.5%	-
8435 90 00	- Parts	kg.	7.5%	-
8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH			

(1)	(2)	(3)	(4)	(5)
	MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS			
8436 10 00	- Machinery for preparing animal feeding stuffs - <i>Poultry-keeping machinery; poultry incubators and brooders :</i>	u	7.5%	-
8436 21 00	-- Poultry incubators and brooders	u	7.5%	-
8436 29 00	-- Other	u	7.5%	-
8436 80	- <i>Other machinery:</i>			
8436 80 10	--- Germination plant fitted with mechanical and thermal equipment	u	7.5%	-
8436 80 90	--- Other	u	7.5%	-
	- <i>Parts :</i>			
8436 91 00	-- Of poultry-keeping machinery or poultry incubators and brooders	kg.	7.5%	-
8436 99 00	-- Other	kg.	7.5%	-
8437	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY			
8437 10 00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	7.5%	-
8437 80	- <i>Other machinery :</i>			
8437 80 10	--- Flour mill machinery	u	7.5%	-
8437 80 20	--- Rice mill machinery	u	7.5%	-
8437 80 90	--- Other	u	7.5%	-
8437 90	- <i>Parts :</i>			
8437 90 10	--- Of flour mill machinery	kg.	7.5%	-
8437 90 20	--- Of rice mill machinery	kg.	7.5%	-
8437 90 90	--- Other	kg.	7.5%	-
8438	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS			
8438 10	- <i>Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products :</i>			
8438 10 10	--- Bakery machinery	u	7.5%	-
8438 10 20	--- Machinery for manufacture of macaroni or spaghetti or similar products	u	7.5%	-
8438 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8438 30	- <i>Machinery for sugar manufacture :</i>			
8438 30 10	--- Sugar cane crushers	u	7.5%	-
8438 30 90	--- Other	u	7.5%	-
8438 40 00	- Brewery machinery	u	7.5%	-
8438 50 00	- Machinery for the preparation of meat or poultry	u	7.5%	-
8438 60 00	- Machinery for the preparation of fruits, nuts or vegetables	u	7.5%	-
8438 80	- <i>Other machinery :</i>			
8438 80 10	--- Auxiliary equipment for extrusion cooking plant	u	7.5%	-
8438 80 20	--- For production of soya milk or other soya products (other than soya oil)	u	7.5%	-
8438 80 30	--- Diffusing machines (diffusers)	u	7.5%	-
8438 80 40	--- Tea leaf rolling or cutting machine	u	7.5%	-
8438 80 90	--- Other	u	7.5%	-
8438 90	- <i>Parts :</i>			
8438 90 10	--- Of sugar manufacturing machinery	kg.	7.5%	-
8438 90 90	--- Of other machinery	kg.	7.5%	-
8439	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD			
8439 10 00	- Machinery for making pulp of fibrous cellulosic material	u	7.5%	-
8439 20 00	- Machinery for making paper or paperboard	u	7.5%	-
8439 30	- <i>Machinery for finishing paper or paperboard:</i>			
8439 30 10	--- Paper laminating machine	u	7.5%	-
8439 30 90	--- Other	u	7.5%	-
	- <i>Parts :</i>			
8439 91 00	-- Of machinery for making pulp of fibrous cellulosic material	kg.	7.5%	-
8439 99 00	-- Other	kg.	7.5%	-
8440	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES			
8440 10	- <i>Machinery :</i>			
8440 10 10	--- Wire stitching machinery, single headed	u	7.5%	-
8440 10 90	--- Other	u	7.5%	-
8440 90 00	- Parts	kg.	7.5%	-
8441	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS			
8441 10	- <i>Cutting machines :</i>			
8441 10 10	--- Paper cutting machines, excluding machines with devices such as automatic programme cutting or	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
	three knife trimmers			
8441 10 90	--- Other	u	7.5%	-
8441 20 00	- Machines for making bags, sacks or envelopes	u	7.5%	-
8441 30 00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	7.5%	-
8441 40 00	- Machines for moulding articles in paper pulp, paper or paperboard	u	7.5%	-
8441 80 00	- Other machinery	u	7.5%	-
8441 90 00	- Parts	kg.	7.5%	-
8442	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THEN THE MACHINE TOOLS OF HEADINGS 8456 TO 8465) FOR PREPARING OR MAKING PLATES, PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHO GRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)			
8442 30	- <i>machinery, apparatus and equipment:</i>			
8442 30 10	--- Brass rules	u	7.5%	-
8442 30 20	--- Chases	u	7.5%	-
8442 30 90	--- Other	u	7.5%	-
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment	kg.	7.5%	-
8442 50	- <i>Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):</i>			
8442 50 10	-- Plates and cylinders	kg.	7.5%	-
8442 50 20	-- Lithographic plates	kg.	7.5%	-
	--- <i>Plate, cylinder and lithographic stones prepared for printing purposes:</i>			
8442 50 31	---- Plate and cylinder for textile printing machine	kg.	7.5%	-
8442 50 39	---- Other	kg.	7.5%	-
8442 50 40	--- Highly polished copper sheets for making blocks	kg.	7.5%	-
8442 50 50	--- Highly polished zinc sheets for making process blocks	kg.	7.5%	-
8442 50 90	--- Other	kg.	7.5%	-
8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 8442; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND			

(1)	(2)	(3)	(4)	(5)
	ACCESSORIES THEREOF			
	- <i>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 :</i>			
8443 11 00	-- Off set printing machinery, reel fed	u	7.5%	-
8443 12 00	-- Offset printing machinery, sheet- fed, office type (using sheets With one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	u	7.5%	-
8443 13 00	-- Other offset printing machinery	u	7.5%	-
8443 14 00	-- Letterpress printing machinery, reel fed, excluding flexography printing	u	7.5%	-
8443 15 00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	7.5%	-
8443 16 00	-- Flexographic printing machinery	u	7.5%	-
8443 17 00	-- Gravure printing machinery	u	7.5%	-
8443 19	-- Other			
8443 19 10	--- Flat bed printing presses	u	7.5%	-
8443 19 20	--- Platen printing presses	u	7.5%	-
8443 19 30	--- Proof presses	u	7.5%	-
	--- Machinery for printing repetitive word or design or colour:			
8443 19 41	---- On cotton textile	u	7.5%	-
8443 19 49	---- Other	u	7.5%	-
8443 19 90	--- Other	u	7.5%	-
	-- <i>Other printers, copying machines and facsimile machines, whether or not combined :</i>			
8443 31 00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	7.5%	-
8443 32	-- Other, capable of connecting to an automatic data processing machine or to a network			
8443 32 10	--- Line printer	u	Free	-
8443 32 20	--- Dot matrix printer	u	Free	-
8443 32 30	--- Letter quality daisy wheel printer	u	Free	-
8443 32 40	--- Laser jet printer	u	Free	-
8443 32 50	--- Ink jet printer	u	Free	-
8443 32 60	--- Facsimile machine	u	Free	-
8443 32 90	--- Other	u	Free	-
8443 39 10	--- Ink-jet printing machine	u	7.5%	-
8443 39 20	--- Electrostatic photocopying apparatus operated by reproducing the original image directly onto the copy (direct process)	u	7.5%	-
8443 39 30	--- Electrostatic photocopying apparatus operated by	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
	reproducing the original image via and intermediate onto the copy (indirect process)			
8443 39 40	--- Other photocopying apparatus incorporating an optical system	u	7.5%	-
8443 39 50	--- Other photocopying apparatus of contact type			
8443 39 60	--- Thermo-copying apparatus	u	7.5%	-
8443 39 70	--- Facsimile machine not capable of getting connected to automatic data processing machine	u	7.5%	-
8443 39 90	--- Other	u	7.5%	-
	-- <i>Parts and accessories :</i>			
8443 91 00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	kg.	7.5%	-
8443 99	-- Other	u	Free	-
8443 99 10	--- Automatic documents feeders of copying machines	u	Free	-
8443 99 20	--- Paper feeders of copying machines	u	Free	-
8443 99 30	--- Sorters of copying machines	u	Free	-
8443 99 40	--- Other parts of copying machines	u	Free	-
	--- Parts and accessories of goods of sub-heading 8443 31, 8443 32	u	Free	-
8443 99 51	--- Ink cartridges, with print head assembly	u	Free	-
8443 99 52	---- Ink cartridges, without print head assembly	u	Free	-
8443 99 53	--- Ink spray nozzle	u	Free	-
8443 99 59	---- Other	u	Free	-
8443 99 60	--- Parts and accessories of goods of sub-heading 8443 39	u	7.5%	-
8443 99 90	--- Other	u	7.5%	-
8444	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS			
8444 00	- <i>Machines for extruding, drawing, texturing or cutting man-made textile materials :</i>			
8444 00 10	--- Machines for extruding man-made textile materials	u	12.5%	-
8444 00 90	--- Other	u	7.5%	-
8445	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING 8446 OR 8447			
	- <i>Machines for preparing textile fibres :</i>			
8445 11	-- <i>Carding machines :</i>			
8445 11 10	--- Cotton carding machines	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8445 11 90	--- Other	u	7.5%	-
8445 12	-- <i>Combing machines:</i>			
8445 12 10	--- Cotton combing machines	u	7.5%	-
8445 12 90	--- Other	u	7.5%	-
8445 13 00	-- Drawing or roving machines	u	7.5%	-
8445 19	-- <i>Other :</i>			
8445 19 10	--- Cotton processing machines (including cotton ginning machine)	u	7.5%	-
8445 19 20	--- Jute fibre processing machines	u	7.5%	-
8445 19 30	--- Regenerated fibres and synthetic fibres processing machines	u	7.5%	-
8445 19 40	--- Silk processing machines	u	7.5%	-
8445 19 50	--- Wool processing machines	u	7.5%	-
8445 19 60	--- Blowroom machines	u	7.5%	-
8445 19 90	--- Other	u	7.5%	-
8445 20	- <i>Textile spinning machines :</i>			
	--- <i>Cotton spinning machines :</i>			
8445 20 11	---- Drawing frames	u	7.5%	-
8445 20 12	---- Intermediate frames	u	7.5%	-
8445 20 13	---- Ring frames	u	7.5%	-
8445 20 14	---- Roving frames	u	7.5%	-
8445 20 19	---- Other	u	7.5%	-
8445 20 20	--- Jute fibres spinning machines	u	7.5%	-
8445 20 30	--- Regenerated fibres and synthetic fibres spinning machines	u	7.5%	-
8445 20 40	--- Silk fibres spinning machines	u	7.5%	-
8445 20 50	--- Wool spinning machines	u	7.5%	-
8445 20 90	--- Other	u	7.5%	-
8445 30	- <i>Textile doubling or twisting machines :</i>			
	--- <i>Cotton fibre doubling or twisting machines :</i>			
8445 30 11	---- Doubling frames	u	7.5%	-
8445 30 19	---- Other	u	7.5%	-
8445 30 20	--- Jute fibre doubling or twisting machines	u	7.5%	-
8445 30 30	--- Regenerated fibre and synthetic fibre yarn doubling or twisting machines	u	7.5%	-
8445 30 40	--- Silk fibre doubling or twisting machines	u	7.5%	-
8445 30 50	--- Wool fibre doubling or twisting machines	u	7.5%	-
8445 30 90	--- Other fibre doubling or twisting machines	u	7.5%	-
8445 40	- <i>Textile winding (including weft-winding) or reeling machines :</i>			
8445 40 10	--- Cotton fibre winding (including weft-winding) or reeling machines, automatic or otherwise	u	7.5%	-
8445 40 20	--- Jute fibre reeling (including weft-winding) machines	u	7.5%	-
8445 40 30	--- Regenerated fibres yarn and synthetic fibres yarn reeling (including weft-winding) machines	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8445 40 40	--- Silk fibre reeling (including weft-winding) machines	u	7.5%	-
8445 40 50	--- Wool fibre reeling (including weft-winding) machines	u	7.5%	-
8445 40 90	--- Other	u	7.5%	-
8445 90 00	- Other	u	7.5%	-
8446	WEAVING MACHINES (LOOMS)			
8446 10	- <i>For weaving fabrics of a width not exceeding 30 cm :</i>			
	--- <i>Cotton weaving machines :</i>			
8446 10 11	---- Automatic, powerloom	u	7.5%	-
8446 10 12	---- Plain, powerloom	u	7.5%	-
8446 10 19	---- Other	u	7.5%	-
8446 10 90	--- Other	u	7.5%	-
	- <i>For weaving fabrics of a width not exceeding 30 cm, shuttle type:</i>			
8446 21	-- <i>Power looms:</i>			
8446 21 10	--- Cotton weaving machines, automatic	u	7.5%	-
8446 21 90	--- Other	u	7.5%	-
8446 29	-- <i>Other :</i>			
8446 29 10	--- Cotton weaving machines	u	7.5%	-
8446 29 90	--- Other	u	7.5%	-
8446 30	- <i>For weaving fabrics of a width exceeding 30 cm, shuttleless type:</i>			
	--- <i>Cotton weaving machines :</i>			
8446 30 11	---- Automatic, powerloom	u	7.5%	-
8446 30 12	---- Plain, powerloom	u	7.5%	-
8446 30 19	---- Other	u	7.5%	-
8446 30 90	--- Other	u	7.5%	-
8447	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING			
	- <i>Circular knitting machines :</i>			
8447 11	-- <i>With cylinder diameter not exceeding 165 mm:</i>			
	--- <i>Wool knitting machines :</i>			
8447 11 11	---- Hand knitting machines	u	7.5%	-
8447 11 19	---- Other	u	7.5%	-
8447 11 20	--- Cotton hosiery machines	u	7.5%	-
8447 11 90	--- Other	u	7.5%	-
8447 12	-- <i>With cylinder diameter exceeding 165 mm:</i>			
	--- <i>Wool knitting machines:</i>			
8447 12 11	---- Hand knitting machines	u	7.5%	-
8447 12 19	---- Other	u	7.5%	-
8447 12 20	--- Cotton hosiery machines	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8447 12 90	--- Other	u	7.5%	-
8447 20	- <i>Flat knitting machines; stitch-bonding machines:</i>			
8447 20 10	--- Hand knitting machines for wool	u	7.5%	-
8447 20 20	--- Other knitting machines for wool	u	7.5%	-
8447 20 30	--- Cotton hosiery machines	u	7.5%	-
8447 20 90	--- Other	u	7.5%	-
8447 90	- <i>Other :</i>			
8447 90 10	--- Machines for making of tulle and lace	u	7.5%	-
8447 90 20	--- Machines for making embroidery	u	7.5%	-
8447 90 30	--- Other	u	7.5%	-
8448	AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 8444, 8445, 8446 OR 8447 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING 8444, 8445, 8446 OR 8447 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD FRAMES, HOSIERY NEEDLES)			
	- <i>Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447:</i>			
8448 11	-- <i>Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith :</i>			
8448 11 10	--- Jacquards and harness liner cards for cotton textile machinery	kg.	7.5%	-
8448 11 90	--- Other	kg.	7.5%	-
8448 19 00	-- Other	kg.	7.5%	-
8448 20 00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	kg.	7.5%	-
	- <i>Parts and accessories of machines of heading 8445 or of their auxiliary machinery :</i>			
8448 31 00	-- Card clothing	kg.	7.5%	-
8448 32	-- <i>Of machines for preparing textile fibres, other than card clothing:</i>			
8448 32 10	--- For cotton processing machines	kg.	7.5%	-
8448 32 20	--- For jute processing machines	kg.	7.5%	-
8448 32 30	--- For silk and manmade (regenerated and synthetic fibres processing machines)	kg.	7.5%	-
8448 32 40	--- For wool processing machines	kg.	7.5%	-
8448 32 90	--- Other	kg.	7.5%	-
8448 33	-- <i>Spindles, spindle flyers, spinning rings and ring</i>			

(1)	(2)	(3)	(4)	(5)
	<i>travellers :</i>			
8448 33 10	--- For cotton spinning machines	kg.	7.5%	-
8448 33 20	--- For jute spinning machines	kg.	7.5%	-
8448 33 30	--- For silk and man-made (regenerated and synthetic) fibre spinning machines	kg.	7.5%	-
8448 33 40	--- For wool spinning machines	kg.	7.5%	-
8448 33 90	--- For other textile fibre spinning machines	kg.	7.5%	-
8448 39	-- <i>Other :</i>			
8448 39 10	--- Combs for cotton textile machinery	kg.	7.5%	-
8448 39 20	--- Gills for gill boxes	kg.	7.5%	-
8448 39 90	--- Other	kg.	7.5%	-
	- <i>Parts and accessories of weaving machines (looms) or of their auxiliary machinery :</i>			
8448 42	-- <i>Reeds for looms, healds and heald-frames:</i>			
8448 42 10	--- Healds (excluding wire healds) and reeds for cotton machinery	kg.	7.5%	-
8448 42 20	--- Healds, wire	kg.	7.5%	-
8448 42 90	--- Other	kg.	7.5%	-
8448 49	-- <i>Other :</i>			
8448 49 10	--- Parts of cotton weaving machinery	kg.	7.5%	-
8448 49 20	--- Parts of jute weaving machinery	kg.	7.5%	-
8448 49 30	--- Parts of silk and man-made fibres weaving machinery	kg.	7.5%	-
8448 49 40	--- Parts of wool weaving machinery	kg.	7.5%	-
8448 49 50	--- Parts of other textile weaving machinery	kg.	7.5%	-
8448 49 90	--- Other	kg.	7.5%	-
	- <i>Parts and accessories of machines of heading 8447 or of their auxiliary machinery :</i>			
8448 51	-- <i>Sinkers, needles and other articles used in forming stitches :</i>			
8448 51 10	--- Of cotton hosiery machine	kg.	7.5%	-
8448 51 20	--- Of wool knitting machines	kg.	7.5%	-
8448 51 30	--- Of machines for tulle, lace	kg.	7.5%	-
8448 51 90	--- Other	kg.	7.5%	-
8448 59 00	-- Other	kg.	7.5%	-
8449	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS			
8449 00	- <i>Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats :</i>			
8449 00 10	--- Machinery for manufacture or finishing of felt in piece or in shapes (including felt hat-making	kg.	7.5%	-

(1)	(2)	(3)	(4)	(5)
8449 00 90	--- machines and hat making blocks) Other	kg.	7.5%	-
8450	HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY - <i>Machines, each of a dry linen capacity not exceeding 10 kg:</i>			
8450 11 00	-- Fully-automatic machines	u	10%	-
8450 12 00	-- Other machines, with built-in centrifugal drier	u	10%	-
8450 19 00	-- Other	u	10%	-
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg	u	7.5%	-
8450 90	- <i>Parts:</i>			
8450 90 10	--- Parts of household type machines	kg.	10%	-
8450 90 90	--- Other	kg.	7.5%	-
8451	MACHINERY (OTHER THAN MACHINES OF HEADING 8450) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS			
8451 10	- <i>Dry-cleaning machines :</i>			
8451 10 10	--- Dry cleaning machines for cotton textile	u	7.5%	-
8451 10 90	--- Other	u	7.5%	-
	- <i>Drying machines:</i>			
8451 21 00	-- Each of a dry linen capacity not exceeding 10 kg	u	10%	-
8451 29 00	-- Other	u	7.5%	-
8451 30	- <i>Ironing machines and presses (including fusing presses):</i>			
8451 30 10	--- Hand ironing press	u	10%	-
8451 30 90	--- Other	u	7.5%	-
8451 40	- <i>Washing, bleaching or dyeing machines:</i>			
	--- <i>Bleaching machine :</i>			
8451 40 11	---- For cotton textile	u	7.5%	-
8451 40 19	---- Other	u	7.5%	-
	--- <i>Dyeing machines:</i>			
8451 40 21	---- For cotton textile	u	7.5%	-
8451 40 29	---- For other textile	u	7.5%	-
	--- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
8451 40 91	---- For washing and cleaning for woollen textile	u	7.5%	-
8451 40 99	---- Other	u	7.5%	-
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	7.5%	-
8451 80	- <i>Other machinery :</i> --- <i>Sizing and dressing machines:</i>			
8451 80 11	---- For cotton textile	u	7.5%	-
8451 80 19	---- Other --- <i>Finishing machines :</i>	u	7.5%	-
8451 80 21	---- For coating or impregnating yarn or fabrics	u	7.5%	-
8451 80 22	---- Other finishing processes for cotton textile	u	7.5%	-
8451 80 29	---- Other	u	7.5%	-
8451 80 90	--- Other	u	7.5%	-
8451 90 00	- Parts	kg.	7.5%	-
8452	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES			
8452 10	- <i>Sewing machines of the household type :</i> --- <i>Complete, with stand or table:</i>			
8452 10 11	---- With electronic controls or electric motors	u	10%	-
8452 10 12	---- Hand operated	u	10%	-
8452 10 19	---- Other --- <i>Without stand or table (heads):</i>	u	10%	-
8452 10 21	---- With electronic controls or electric motors	u	10%	-
8452 10 22	---- Hand operated	u	10%	-
8452 10 29	---- Other - <i>Other sewing machines:</i>	u	10%	-
8452 21	-- <i>Automatic units :</i>			
8452 21 10	--- Industrial sewing machines having a motor of 12.50 watts capacity and above and having a speed of 1,500 stitches per minute or more	u	7.5%	-
8452 21 20	--- Other with electronic controls or electric motors	u	7.5%	-
8452 21 90	--- Other	u	7.5%	-
8452 29 00	-- Other	u	7.5%	-
8452 30	- <i>Sewing machine needles :</i>			
8452 30 10	--- For household type sewing machines	kg.	10%	-
8452 30 90	--- Other	kg.	7.5%	-
8452 90	- <i>Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:</i> --- <i>Furniture, bases and covers for sewing machines and parts thereof:</i>			
8452 90 11	---- Furniture, bases and covers	kg	7.5%	-
8452 90 19	---- Parts of furniture, bases and covers of sewing machines	kg	7.5%	-

(1)	(2)	(3)	(4)	(5)
	- - - Other parts of sewing machines:			
8452 90 91	- - - - Of household sewing machines	kg	10%	-
8452 90 99	- - - - Other	kg	7.5	
8453	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES			
8453 10 00	- Machinery for preparing, tanning or working hides, skins or leather	u	7.5%	-
8453 20 00	- Machinery for making or repairing footwear	u	7.5%	-
8453 80 00	- Other machinery	u	7.5%	-
8453 90	- <i>Parts :</i>			
8453 90 10	--- Of boot and shoe manufacturing machinery	kg.	7.5%	-
8453 90 90	--- Other	kg.	7.5%	-
8454	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES			
8454 10 00	- Converters	u	7.5%	-
8454 20	- <i>Ingot moulds and ladles :</i>			
8454 20 10	--- Ladles	u	7.5%	-
8454 20 20	--- Ingot moulds	u	7.5%	-
8454 30	- <i>Casting machines:</i>			
8454 30 10	--- Die-casting machines	u	7.5%	-
8454 30 20	--- Continuous casting machines	u	7.5%	-
8454 30 90	--- Other	u	7.5%	-
8454 90 00	- Parts	kg.	7.5%	-
8455	METAL-ROLLING MILLS AND ROLLS THEREFOR			
8455 10 00	- Tube mills	u	7.5%	-
	- <i>Other rolling mills:</i>			
8455 21	-- <i>Hot or combination hot and cold:</i>			
8455 21 10	--- Hot	u	7.5%	-
8455 21 20	--- Combination hot and cold	u	7.5%	-
8455 22 00	-- Cold	u	7.5%	-
8455 30 00	- Rolls for rolling mills	u	7.5%	-
8455 90 00	- Other parts	kg.	7.5%	-
8456	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRA-SONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES			

(1)	(2)	(3)	(4)	(5)
8456 10 00	- Operated by laser or other light or photon beam processes	u	7.5%	-
8456 20 00	- Operated by ultrasonic processes	u	7.5%	-
8456 30 00	- Operated by electro-discharge processes	u	7.5%	-
8456 90	- Other :			
8456 90 10	-- For dry-etching patterns on semi-conductor materials		u	Free
	-			
8456 90 20	-- Electro-chemical machines	u	7.5%	-
8456 90 90	--- Other	u	7.5%	-
8457	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES FOR WORKING METAL			
8457 10	- <i>Machining centres:</i>			
8457 10 10	--- Horizontal	u	7.5%	-
8457 10 20	--- Vertical	u	7.5%	-
8457 20	- <i>Unit construction machines (single station):</i>			
8457 20 10	--- Unit head boring	u	7.5%	-
8457 20 20	--- Unit head drilling	u	7.5%	-
8457 20 90	--- Other	u	7.5%	-
8457 30	- <i>Multi-station transfer machines:</i>			
8457 30 10	--- Rotary type	u	7.5%	-
8457 30 20	--- In-line type	u	7.5%	-
8457 30 90	--- Other	u	7.5%	-
8458	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL			
	- <i>Horizontal lathes :</i>			
8458 11 00	-- Numerically controlled	u	7.5%	-
8458 19	-- Other :			
	--- <i>Automatic, single spindle:</i>			
8458 19 11	---- Horizontal bar, swiss type	u	7.5%	-
8458 19 12	---- Base sliding head type	u	7.5%	-
8458 19 13	---- Horizontal chucking	u	7.5%	-
8458 19 19	---- Other	u	7.5%	-
8458 19 90	--- Other	u	7.5%	-
	- <i>Other lathes :</i>			
8458 91 00	-- Numerically controlled	u	7.5%	-
8458 99	-- Other :			
8458 99 10	--- Automatic, multi-spindle bar	u	7.5%	-
8458 99 20	--- Automatic, multi-spindle chucking	u	7.5%	-
	--- <i>Capstans, turrets, capstan and turret combination, coping, multi tool and production lathes :</i>			
8458 99 31	---- Capstans lathes	u	7.5%	-
8458 99 32	---- Turrets lathes	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8458 9933	---- Capstan and turret combination lathes	u	7.5%	-
8458 9934	---- Copying lathes	u	7.5%	-
8458 9935	---- Multi-tool and production lathes	u	7.5%	-
	--- <i>Crankshaft, relieving, wheel and axle lathes :</i>			
8458 99 41	---- Crankshaft lathes	u	7.5%	-
8458 99 42	---- Relieving lathes	u	7.5%	-
8458 99 43	---- Wheel and axle lathes	u	7.5%	-
	--- <i>Centre lathes:</i>			
8458 99 51	---- Tool-room type	u	7.5%	-
8458 9959	---- Other	u	7.5%	-
8458 9990	--- Other	u	7.5%	-
8459	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, TREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 8458			
8459 10 00	- Way-type unit head machines	u	7.5%	-
	- <i>Other drilling machines :</i>			
8459 21 00	-- Numerically controlled	u	7.5%	-
8459 29	-- <i>Other :</i>			
8459 29 10	--- Bench and pillar	u	7.5%	-
8459 29 20	--- Pillar or columns, multi-spindle	u	7.5%	-
8459 29 30	--- Radial	u	7.5%	-
8459 29 40	--- Deep hole	u	7.5%	-
8459 29 50	--- Multi head drilling machines	u	7.5%	-
8459 29 90	--- Other	u	7.5%	-
	- <i>Other boring-milling machines:</i>			
8459 31 00	-- Numerically controlled	u	7.5%	-
8459 39	-- <i>Other :</i>			
8459 39 10	--- Vertical turning or boring	u	7.5%	-
8459 39 90	--- Other	u	7.5%	-
8459 40	- <i>Other boring machines :</i>			
8459 40 10	--- Jig boring machines horizontal	u	7.5%	-
8459 40 20	--- Fine boring machines, horizontal	u	7.5%	-
8459 40 30	--- Fine boring machines, vertical	u	7.5%	-
8459 40 90	--- Other	u	7.5%	-
	- <i>Milling machine, knee type :</i>			
8459 51	-- <i>Numerically controlled:</i>			
8459 51 10	--- Horizontal	u	7.5%	-
8459 51 20	--- Vertical	u	7.5%	-
8459 51 30	--- Universal	u	7.5%	-
8459 51 90	--- Other	u	7.5%	-
8459 59	-- <i>Other :</i>			
8459 59 10	--- Horizontal	u	7.5%	-
8459 59 20	--- Vertical	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8459 59 30	--- Universal	u	7.5%	-
8459 59 40	--- Ram type	u	7.5%	-
8459 59 50	--- Die-sinking or pantograph	u	7.5%	-
8459 59 90	--- Other	u	7.5%	-
	- <i>Other milling machines:</i>			
8459 61	-- <i>Numerically controlled:</i>			
8459 61 10	--- Piano milling	u	7.5%	-
8459 61 90	--- Other	u	7.5%	-
8459 69	-- <i>Other :</i>			
8459 69 10	--- Bed type, horizontal	u	7.5%	-
8459 69 20	--- Bed type, vertical	u	7.5%	-
8459 69 30	--- Piano milling, single column	u	7.5%	-
8459 69 40	--- Piano milling, double column	u	7.5%	-
8459 69 90	--- Other	u	7.5%	-
8459 70	- <i>Other threading or tapping machines :</i>			
8459 70 10	--- Threading machines	u	7.5%	-
8459 70 20	--- Tapping machines	u	7.5%	-
8460	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL, OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 8461			
	- <i>Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:</i>			
8460 11 00	-- Numerically controlled	u	7.5%	-
8460 19 00	-- Other	u	7.5%	-
	- <i>Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:</i>			
8460 21 00	-- Numerically controlled	u	7.5%	-
8460 29	-- <i>Other :</i>			
8460 29 10	--- Cylindrical grinders	u	7.5%	-
8460 29 20	--- Internal grinders	u	7.5%	-
8460 29 30	--- Centreless grinders	u	7.5%	-
8460 29 40	--- Profile grinders	u	7.5%	-
8460 29 90	--- Other	u	7.5%	-
	- <i>Sharpening (tool or cutter grinding)machines :</i>			
8460 31 00	-- Numerically controlled	u	7.5%	-
8460 39	-- <i>Other :</i>			
8460 39 10	--- Grinder, tool or cutter	u	7.5%	-
8460 39 90	--- Other	u	7.5%	-
8460 40	- <i>Honing or lapping machines :</i>			

(1)	(2)	(3)	(4)	(5)
	--- <i>Honing machines :</i>			
8460 40 11	---- Vertical, single spindle	u	7.5%	-
8460 40 12	---- Vertical, multi-spindle	u	7.5%	-
8460 40 13	---- Horizontal	u	7.5%	-
8460 40 19	---- Other	u	7.5%	-
8460 40 20	--- Lapping machines	u	7.5%	-
8460 90	- <i>Other :</i>			
8460 90 10	--- Polishing and buffing machines	u	7.5%	-
8460 90 90	--- Other	u	7.5%	-
8461	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL, OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED			
8461 20	- <i>Shaping or slotting machines :</i>			
	--- <i>Shaping machines :</i>			
8461 20 11	---- Die and punch shaping machines	u	7.5%	-
8461 20 19	---- Other	u	7.5%	-
8461 20 20	--- Slotting machines	u	7.5%	-
8461 30	- <i>Broaching machines :</i>			
8461 30 10	--- Vertical	u	7.5%	-
8461 30 20	--- Horizontal	u	7.5%	-
8461 30 90	--- Other	u	7.5%	-
8461 40	- <i>Gear cutting, gear grinding or gear finishing machines :</i>			
	--- <i>Gear cutting machines :</i>			
8461 40 11	---- Bevel gear cutting	u	7.5%	-
8461 40 12	---- Gear cutting spiral bevel and /or hypoid	u	7.5%	-
8461 40 13	---- Gear slotter or planar formed cutter type	u	7.5%	-
8461 40 14	---- Gear milling formed disc cutter type	u	7.5%	-
8461 40 19	---- Other	u	7.5%	-
	--- <i>Gear grinding or gear finishing machines :</i>			
8461 40 21	---- Single or double wheel disc type gear grinder	u	7.5%	-
8461 40 22	---- Formed wheel gear grinder	u	7.5%	-
8461 40 23	---- Gear shaver	u	7.5%	-
8461 40 24	---- Gear tooth, rounding, chamfering or burring	u	7.5%	-
8461 40 25	---- Gear shaper, spur and helical	u	7.5%	-
8461 40 26	---- Gear hobber, spur and helical	u	7.5%	-
8461 40 29	---- Other	u	7.5%	-
8461 50	- <i>Sawing or cutting-off machines :</i>			
	--- <i>Sawing machines :</i>			
8461 50 11	---- Band saw, horizontal	u	7.5%	-
8461 50 12	---- Band saw, vertical	u	7.5%	-
8461 50 13	---- Circular saw, cold	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8461 50 14	---- Circular saw, hot	u	7.5%	-
8461 50 15	---- Hack saw	u	7.5%	-
8461 50 19	---- Other	u	7.5%	-
	--- <i>Cutting-off machines :</i>			
8461 50 21	---- Abrasive wheel cutting-off machines	u	7.5%	-
8461 50 29	---- Other	u	7.5%	-
8461 90 00	- Other	u	7.5%	-
8462	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE			
8462 10	- <i>Forging or die-stamping machines (including presses) and hammers:</i>			
	--- <i>Hammers :</i>			
8462 10 11	---- Steam or air, single frame	u	7.5%	-
8462 10 12	---- Steam or air, double frame	u	7.5%	-
8462 10 13	---- Headers and upsetters	u	7.5%	-
8462 10 14	---- Double acting counter blow, air or steam	u	7.5%	-
8462 10 19	---- Other	u	7.5%	-
8462 10 20	--- Forging machines	u	7.5%	-
8462 10 30	--- Die stamping machines	u	7.5%	-
	- <i>Bending, folding, straightening or flattening machines (including presses):</i>			
8462 21 00	-- Numerically controlled	u	7.5%	-
8462 29	-- <i>Other :</i>			
8462 29 10	--- Bending and straightening machines	u	7.5%	-
8462 29 20	--- Press brakes	u	7.5%	-
8462 29 30	--- Other rotary head and ram type	u	7.5%	-
8462 29 90	--- Other	u	7.5%	-
	- <i>Shearing machines (including presses), other than combined punching and shearing machines :</i>			
8462 31 00	-- Numerically controlled	u	7.5%	-
8462 39	-- <i>Other :</i>			
8462 39 10	--- Plate and sheet shears (guillotine)	u	7.5%	-
8462 39 20	--- Bar and angle shearing and cropping	u	7.5%	-
8462 39 90	--- Other	u	7.5%	-
	- <i>Punching or notching machines (including presses), including combined punching and shearing machines:</i>			

(1)	(2)	(3)	(4)	(5)
8462 41 00	-- Numerically controlled	u	7.5%	-
8462 49	-- <i>Other :</i>			
8462 49 10	--- Punching machines (including turret)	u	7.5%	-
8462 49 20	--- Combination of punching, shearing and cropping machines	u	7.5%	-
8462 49 30	--- Nibbling machines	u	7.5%	-
8462 49 90	--- Other	u	7.5%	-
	- <i>Other :</i>			
8462 91	-- <i>Hydraulic presses:</i>			
8462 91 10	--- Hydraulic extension	u	7.5%	-
8462 91 90	--- Other	u	7.5%	-
8462 99	-- <i>Other :</i>			
	--- <i>Pneumatic, inclinable and vertical presses:</i>			
8462 99 11	---- Pneumatic presses	u	7.5%	-
8462 99 12	---- Inclinable presses	u	7.5%	-
8462 99 13	---- Vertical gap of frame presses	u	7.5%	-
8462 99 14	---- Vertical straight presses	u	7.5%	-
8462 99 15	---- Vertical forging presses	u	7.5%	-
8462 99 19	---- Other	u	7.5%	-
8462 99 20	--- Dieing or lobbing machine presses	u	7.5%	-
8462 99 30	--- Transfer and multiple presses	u	7.5%	-
8462 99 40	--- Horizontal presses	u	7.5%	-
8462 99 50	--- Friction screw presses	u	7.5%	-
8462 99 60	--- Knuckle joint presses	u	7.5%	-
8462 99 70	--- Coining joint presses	u	7.5%	-
8462 99 90	--- Other	u	7.5%	-
8463	OTHER MACHINE-TOOLS FOR WORKING METAL, OR CERMETS, WITHOUT REMOVING MATERIAL			
8463 10	- Draw-benches for bars, tubes, profiles, wire or the like			
8463 10 10	--- Wire and metal ribbon drawing machines	u	7.5%	-
8463 10 20	--- Other wire making machines	u	7.5%	-
8463 10 30	--- Tube drawing machine	u	7.5%	-
8463 10 90	--- Other	u	7.5%	-
8463 20 00	- Thread rolling machines	u	7.5%	-
8463 30	- Machines for working wire			
8463 30 10	--- Wire grill or Knitting machine	u	7.5%	-
8463 30 20	--- Spring coiling	u	7.5%	-
8463 30 30	--- Chain making	u	7.5%	-
8463 30 40	--- Nail-making machine	u	7.5%	-
8463 90	- Other			
8463 90 10	--- Riveting machines (excluding portable hand operated machine)	u	7.5%	-
8463 90 20	--- Strip profiling	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8463 90 30	--- Seaming machine for example for cans	u	7.5%	-
8463 90 90	--- Other	u	7.5%	-
8464	MACHINE-TOOLS FOR WORKING STONE, CERAMICS CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS			
8464 10	- Sawing machine			
8464 10 10	--- Granite cutting machines or equipment	u	7.5%	-
8464 10 90	--- Other	u	7.5%	-
8464 20 00	- Grinding or polishing machines	u	7.5%	-
8464 90 00	- Other	u	7.5%	-
8465	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS			
8465 10 00	- Machines which can carry out different types of machining operations without tool change between such operations	u	7.5%	-
	- <i>Other</i> :			
8465 91 00	-- Sawing machines	u	7.5%	-
8465 92 00	-- Planing, milling or moulding (by cutting) machines	u	7.5%	-
8465 93 00	-- Grinding, sanding or polishing machines	u	7.5%	-
8465 94 00	-- Bending or assembling machines	u	7.5%	-
8465 95 00	-- Drilling or morticing machines	u	7.5%	-
8465 96 00	-- Splitting, slicing or paring machines	u	7.5%	-
8465 99	-- <i>Other</i> :			
8465 99 10	--- Lathes	u	7.5%	-
8465 99 90	--- Other	u	7.5%	-
8466	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 8456 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE- TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL, FOR WORKING IN THE HAND			
8466 10	- <i>Tool holders and self-opening dieheads:</i>			
8466 10 10	--- Tool holders	u	7.5%	-
8466 10 20	--- Self-opening dieheads	u	7.5%	-
8466 20 00	- Work holders	u	7.5%	-
8466 30	- <i>Dividing heads and other special attachments for machine-tools:</i>			
8466 30 10	--- Chucks	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8466 30 20	--- Jigs and fixtures	u	7.5%	-
8466 30 90	--- Other	u	7.5%	-
	- <i>Other :</i>			
8466 91 00	-- For machines of heading 8464	u	7.5%	-
8466 92 00	-- For machines of heading 8465	u	7.5%	-
8466 93	-- <i>For machines of headings 8456 to 8461:</i>			
8466 93 10	--- Parts and accessories of machine tools, for working metals	u	7.5%	-
8466 93 90	--- Other	u	7.5%	-
8466 94 00	-- For machines of heading 8462 or 8463	u	7.5%	-
8467	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF- CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR			
	- <i>Pneumatic :</i>			
8467 11	-- <i>Rotary type (including combined rotary percussion) :</i>			
8467 11 10	--- Drills	u	7.5%	-
8467 11 20	--- Hammers	u	7.5%	-
8467 11 90	--- Other	u	7.5%	-
8467 19 00	-- Other	u	7.5%	-
	- <i>With self-contained electric motor:</i>			
8467 21 00	-- Drills of all kinds	u	7.5%	-
8467 22 00	-- Saws	u	7.5%	-
8467 29 00	-- Other	u	7.5%	-
	- <i>Other tools :</i>			
8467 81 00	-- Chain saws	u	7.5%	-
8467 89	-- <i>Other :</i>			
8467 89 10	--- Compressed air grease guns, lubricators and similar appliances	u	7.5%	-
8467 89 20	--- Vibrators	u	7.5%	-
8467 89 90	--- Other	u	7.5%	-
	- <i>Parts :</i>			
8467 91 00	-- Of chain saws	kg.	7.5%	-
8467 92 00	-- Of pneumatic tools	kg.	7.5%	-
8467 99 00	-- Other	kg.	7.5%	-
8468	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 8512.5; GAS- OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES			
8468 10 00	- Hand-held blow pipes	u	7.5%	-
8468 20	- <i>Other gas-operated machinery and apparatus:</i>			
8468 20 10	--- Welding or cutting machines	u	7.5%	-
8468 20 90	--- Other	u	7.5%	-
8468 80 00	- Other machinery and apparatus	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
8468 90 00	- Parts	kg.	7.5%	-
8469	TYPEWRITERS OTHER THAN PRINTERS OF HEADING 8443; WORD-PROCESSING MACHINES			
8469 00	-- Typewriters other than printers of heading 8443: word-processing machines:			
8469 00 10	--- Word processing machine	u	Free	-
8469 00 20	--- Automatic typewriters	u	10%	-
8469 00 30	--- Braille typewriters, electric	u	7.5%	-
8469 00 40	--- Braille typewriters, non-electric:	u	7.5%	-
8469 00 90	--- Other typewriters, electric or non-electric	u	10%	-
8470	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS			
8470 10 00	- Electronic calculators capable of operation without an external source of electric power and pocket- size data recording, reproducing and displaying machines with calculating functions	u	Free	-
	- <i>Other electronic calculating machines:</i>			
8470 21 00	-- Incorporating a printing device	u	Free	-
8470 29 00	-- Other	u	Free	-
8470 30 00	- Other calculating machines	u	Free	-
8470 50	- <i>Cash registers :</i>			
8470 50 10	--- Electrically operated	u	Free	-
8470 50 20	--- Manually operated	u	Free	-
8470 90	- <i>Other :</i>			
8470 90 10	--- Electrically operated	u	Free	-
8470 90 20	--- Manually operated	u	Free	-
8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED			
8471 30	- <i>Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:</i>			
8471 30 10	--- Personal computer	u	Free	-
8471 30 90	--- Other	u	Free	-
	- <i>Other automatic data processing machines :</i>			

(1)	(2)	(3)	(4)	(5)
8471 41	-- <i>Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :</i>			
8471 41 10	--- Micro computer	u	Free	-
8471 41 20	--- Large or main frame computer	u	Free	-
8471 41 90	--- Other	u	Free	-
8471 49 00	-- Presented in the form of systems	u	Free	-
8471 50 00	- Processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u	Free	-
8471 60	- <i>Input or output units, whether or not containing storage units in the same housing :</i>			
8471 60 10	--- Combined input or out put units	u	Free	-
	--- <i>Printer :</i>			
8471 60 24	---- Graphic printer	u	Free	-
8471 60 25	---- Plotter	u	Free	-
8471 60 29	---- Other	u	Free	-
8471 60 40	--- Keyboard	u	Free	-
8471 60 50	--- Scanners	u	Free	-
8471 60 60	--- Mouse	u	Free	-
8471 60 90	--- Other	u	Free	-
8471 70	- <i>Storage units :</i>			
8471 70 10	--- Floppy disc drives	u	Free	-
8471 70 20	--- Hard disc drives	u	Free	-
8471 70 30	--- Removable or exchangeable disc drives	u	Free	-
8471 70 40	--- Magnetic tape drives	u	Free	-
8471 70 50	--- Cartridge tape drive	u	Free	-
8471 70 60	--- CD-ROM drive	u	Free	-
8471 70 70	--- Digital video disc drive	u	Free	-
8471 70 90	--- Other	u	Free	-
8471 80 00	- Other units of automatic data processing machines	u	Free	-
8471 90 00	- Other	u	Free	-
8472	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN SORTING MACHINES, COIN COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES)			
8472 10 00	- Duplicating machines	u	7.5%	-
8472 30 00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
	affixing or cancelling postage stamps			
8472 90	- <i>Other :</i>			
8472 90 10	--- Stapling machines (staplers)	u	10%	-
8472 90 20	--- Digital duplicator	u	7.5%	-
8472 90 30	--- Automatic bank note dispensers	u	7.5%	-
8472 90 40	--- Coin sorting machines, coin-counting or wrapping machines	u	7.5%	-
8472 90 90	--- Other	u	7.5%	-
8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 8469 TO 8472			
8473 10 00	- Parts and accessories of the machines of heading 8469	kg.	7.5%	-
	- <i>Parts and accessories of the machines of heading 8470:</i>			
8473 21 00	-- Of the electronic calculating machines of sub-heading 8470 10, 8470 21 or 8471 29	kg.	Free	-
8473 29 00	-- Other	kg.	Free	-
8473 30	- <i>Parts and accessories of the machines of heading 8471:</i>			
8473 30 10	--- Microprocessors	u	Free	-
8473 30 20	--- Motherboards	u	Free	-
8473 30 30	--- Other mounted printed circuit boards	u	Free	-
8473 30 40	--- Head stack	u	Free	-
	--- <i>Other :</i>			
8473 30 91	---- Network access controllers	u	Free	-
8473 30 92	---- Graphic and intelligence based script technology (GIST) cards for multilingual computers	u	Free	-
8473 30 99	---- Other	u	Free	-
8473 40	- <i>Parts and accessories of the machines of heading 8472:</i>			
8473 40 10	--- Parts of duplicating, hectograph or stencil machines	u	7.5%	-
8473 40 90	--- Other	u	7.5%	-
8473 50 00	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	u	Free	-
8474	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC			

(1)	(2)	(3)	(4)	(5)
	PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND			
8474 10	- <i>Sorting, screening, separating or washing machines :</i>			
8474 10 10	--- For coal	u	7.5%	-
8474 10 90	--- Other	u	7.5%	-
8474 20	- <i>Crushing or grinding machines:</i>			
8474 20 10	--- For stone and mineral	u	7.5%	-
8474 20 20	--- For coal	u	7.5%	-
8474 20 90	--- Other	u	7.5%	-
	- <i>Mixing or kneading machines:</i>			
8474 31	-- <i>Concrete or mortar mixers :</i>			
8474 31 10	--- Concrete mixers	u	7.5%	-
8474 31 20	--- Mortar mixers	u	7.5%	-
8474 32 00	-- Machines for mixing mineral substances with bitumen	u	7.5%	-
8474 39 00	-- Other	u	7.5%	-
8474 80	- <i>Other machinery:</i>			
8474 80 10	--- Brick and tile making machinery	u	7.5%	-
8474 80 20	--- Ceramic and clay making machinery	u	7.5%	-
8474 80 30	--- Machinery for forming foundry moulds of sand	u	7.5%	-
8474 80 90	--- Other	u	7.5%	-
8474 90 00	- Parts	kg.	7.5%	-
8475	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES OR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE			
8475 10 00	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	u	7.5%	-
	- <i>Machines for manufacturing or hot working glass or glassware:</i>			
8475 21 00	-- Machines for making optical fibres and preforms thereof	u	7.5%	-
8475 29 00	-- Other	u	7.5%	-
8475 90 00	- Parts	kg.	7.5%	-
8476	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMPS, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY CHANGING MACHINES			
	- <i>Automatic beverage-vending machines:</i>			
8476 21	-- <i>Incorporating heating or refrigerating devices:</i>			

(1)	(2)	(3)	(4)	(5)
8476 21 10	--- Incorporating refrigerating devices	u	7.5%	-
8476 21 20	--- Incorporating heating devices	u	7.5%	-
8476 29 00	-- Other	u	7.5%	-
	- <i>Other machines :</i>			
8476 81	-- <i>Incorporating heating or refrigerating devices:</i>			
8476 81 10	--- Incorporating refrigerating devices	u	7.5%	-
8476 81 20	--- Incorporating heating devices	u	7.5%	-
8476 89	-- <i>Other :</i>			
8476 89 10	--- Money changing machines	u	7.5%	-
8476 89 20	--- Postage stamps vending machines	u	7.5%	-
8476 89 30	--- Cigarette vending machines	u	7.5%	-
8476 89 90	--- Other	u	7.5%	-
8476 90	- <i>Parts :</i>			
8476 90 10	--- Of machines of Sub-heading 8476 21	kg.	7.5%	-
8476 90 90	--- Other	kg.	7.5%	-
8477	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER			
8477 10 00	- Injection-moulding machines	u	7.5%	-
8477 20 00	- Extruders	u	7.5%	-
8477 30 00	- Blow moulding machines	u	7.5%	-
8477 40 00	- Vacuum moulding machines and other thermoforming machines	u	7.5%	-
	- <i>Other machinery for moulding or otherwise forming:</i>			
8477 51 00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	7.5%	-
8477 59 00	-- Other	u	7.5%	-
8477 80	- <i>Other machinery :</i>			
8477 80 10	--- Machinery for making rubber goods	u	7.5%	-
8477 80 90	--- Other	u	7.5%	-
8477 90 00	- Parts	kg.	7.5%	-
8478	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER			
8478 10	- <i>Machinery :</i>			
8478 10 10	--- Cigar making machinery	u	7.5%	-
8478 10 20	--- Cigarette making machinery	u	7.5%	-
8478 10 90	--- Other	u	7.5%	-
8478 90 00	- Parts	kg.	7.5%	-
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER			

(1)	(2)	(3)	(4)	(5)
8479 10 00	- Machinery for public works, building or the like	u	7.5%	-
8479 20	- <i>Machinery for the extraction or preparation of animal or fixed vegetable fats or oils :</i>			
8479 20 10	--- Oil-seed crushing or grinding machinery including purifying tanks	u	7.5%	-
8479 20 90	--- Other	u	7.5%	-
8479 30 00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u	7.5%	-
8479 40 00	- Rope or cable-making machines	u	7.5%	-
8479 50 00	- Industrial robots, not elsewhere specified or included	u	7.5%	-
8479 60 00	- Evaporative air coolers	u	7.5%	-
	- <i>Passanger boarding bridges :</i>			
8479 71 00	-- Of a kind used in airports	u	7.5%	-
8479 79 00	-- Other	u	7.5%	-
	- <i>Other machines and mechanical appliances:</i>			
8479 81 00	-- For treating metal, including electric wire coil-winders	u	7.5%	-
8479 82 00	-- Mixing, kneading, crushing, grinding, screening, homogenising, emulsifying or stirring machines sifting,	u	7.5%	-
8479 89	-- <i>Other :</i>			
8479 89 10	--- Soap cutting or moulding machinery	u	7.5%	-
8479 89 20	--- Air humidifiers or dehumidifiers (other than those falling under heading 8412.5 or 8424)	u	7.5%	-
8479 89 30	--- Mechanical shifting machines	u	7.5%	-
8479 89 40	--- Ultrasonic transducers	u	7.5%	-
8479 89 50	--- Car washing machines and related appliances	u	7.5%	-
8479 89 60	--- Coke oven plants	u	7.5%	-
8479 89 70	--- Machinery for the manufacture of chemical and pharmaceuticals goods	u	7.5%	-
	--- <i>Other :</i>			
8479 89 92	---- Briquetting plant and machinery intended for manufacture of briquettes from agricultural and municipal waste	u	7.5%	-
8479 89 99	---- Other	u	7.5%	-
8479 90	- <i>Parts :</i>			
8479 90 10	--- Of machines for public works, building or the like	kg.	7.5%	-
8479 90 20	--- Of machines for the extraction of animal or fruit and vegetable fats or oil	kg.	7.5%	-
8479 90 30	--- Of machines and mechanical appliances for treating wood	kg.	7.5%	-
8479 90 40	--- Of machinery used for manufacture of chemicals	kg.	7.5%	-

(1)	(2)	(3)	(4)	(5)
8479 90 90	and pharmaceuticals --- Other	kg.	7.5%	-
8480	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS			
8480 10 00	- Moulding boxes for metal foundry	kg.	7.5%	-
8480 20 00	- Mould bases	kg.	7.5%	-
8480 30 00	- Moulding patterns	kg.	7.5%	-
	- <i>Moulds for metal or metal carbides :</i>			
8480 41 00	-- Injection or compression types	kg.	7.5%	-
8480 49 00	-- Other	kg.	7.5%	-
8480 50 00	- Moulds for glass	kg.	7.5%	-
8480 60 00	- Moulds for mineral materials	kg.	7.5%	-
	- <i>Moulds for rubber or plastics :</i>			
8480 71 00	-- Injection or compression types	kg.	7.5%	-
8480 79 00	-- Other	kg.	7.5%	-
8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THE RMOSTATICALLY CONTROLLED VALVES			
8481 10 00	- Pressure-reducing valves	kg.	7.5%	-
8481 20 00	- Valves for oleohydraulic or pneumatic transmissions	kg.	7.5%	-
8481 30 00	- Check (non-return) valves	kg.	7.5%	-
8481 40 00	- Safety or relief valves	kg.	7.5%	-
8481 80	- <i>Other appliances :</i>			
8481 80 10	--- Taps, cocks and similar appliances of iron or steel	kg.	7.5%	-
8481 80 20	--- Taps, cocks and similar appliances of non-ferrous metal	kg.	7.5%	-
8481 80 30	--- Industrial valves (excluding pressure-reducing valves, and thermostatically controlled valves)	kg.	7.5%	-
	--- <i>Inner tube valves :</i>			
8481 80 41	---- For bicycles	kg.	7.5%	-
8481 80 49	---- Other	kg.	7.5%	-
8481 80 50	--- Expansion valves and solenoid valves for refrigerating and air conditioning appliances and machinery	kg.	7.5%	-
8481 80 90	--- Other	kg.	7.5%	-
8481 90	- <i>Parts :</i>			
8481 90 10	--- Bicycles valves	kg.	7.5%	-
8481 90 90	--- Other	kg.	7.5%	-
8482	BALL OR ROLLER BEARINGS			

(1)	(2)	(3)	(4)	(5)
8482 10	- <i>Ball bearings :</i>			
	--- <i>Adapter ball bearings (radial type) :</i>			
8482 10 11	---- Not exceeding 50mm of bore diameter	u	7.5%	-
8482 10 12	---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	7.5%	-
8482 10 13	---- Of bore diameter exceeding 100 mm	u	7.5%	-
8482 10 20	--- Other ball bearing (radial type) of bore diameter not exceeding 50 mm	u	7.5%	-
8482 10 30	--- Other ball bearing (radial type) of bore diameter exceeding 50 mm but not exceeding 100 mm	u	7.5%	-
8482 10 40	--- Of bore diameter exceeding 100 mm	u	7.5%	-
	--- <i>Thrust ball bearings :</i>			
8482 10 51	---- Of bore diameter not exceeding 50 mm	u	7.5%	-
8482 10 52	---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	7.5%	-
8482 10 53	---- Of bore diameter exceeding 100 mm	u	7.5%	-
8482 10 90	--- Other	u	7.5%	-
8482 20	- <i>Tapered roller bearings, including cone and tapered roller assemblies :</i>			
	--- <i>Tapered roller bearings (radial type) :</i>			
8482 20 11	---- Of bore diameter not exceeding 50 mm	u	7.5%	-
8482 20 12	---- Of bore diameter exceeding 50 mm but not exceeding 100mm	u	7.5%	-
8482 20 13	---- Of bore diameter exceeding 100 mm	u	7.5%	-
8482 20 90	--- Other	u	7.5%	-
8482 30 00	- Spherical roller bearings	u	7.5%	-
8482 40 00	- Needle roller bearings	u	7.5%	-
8482 50	- <i>Other cylindrical roller bearings :</i>			
	--- <i>Radial type :</i>			
8482 50 11	---- Of bore diameter not exceeding 50 mm	u	7.5%	-
8482 50 12	---- Of bore diameter exceeding 50 mm not exceeding 100 mm	u	7.5%	-
8482 50 13	---- Of bore diameter exceeding 100 mm	u	7.5%	-
	--- <i>Thrust roller bearings :</i>			
8482 50 21	---- Of bore diameter not exceeding 50 mm	u	7.5%	-
8482 50 22	---- Of bore diameter exceeding 50 mm but not exceeding 100mm	u	7.5%	-
8482 50 23	---- Of bore diameter exceeding 100 mm	u	7.5%	-
8482 80 00	- Other, including combined ball or roller bearings	u	7.5%	-
	- <i>Parts:</i>			
8482 91	-- <i>Balls, needles and rollers :</i>			
	--- <i>Balls :</i>			
8482 91 11	---- Of nickel alloys	kg.	7.5%	-
8482 91 12	---- Of tungsten carbide	kg.	7.5%	-
8482 91 13	---- Of special stainless steel	kg.	7.5%	-

(1)	(2)	(3)	(4)	(5)
8482 91 14	---- Of high speed steel	kg.	7.5%	-
8482 91 19	---- Other	kg.	7.5%	-
8482 91 20	--- Needles	kg.	7.5%	-
8482 91 30	--- Rollers	kg.	7.5%	-
8482 99 00	-- Other	kg.	7.5%	-
8483	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)			
8483 10	- <i>Transmission shafts (including cam shafts and crank shafts) and cranks :</i>			
8483 10 10	--- Crank shafts for sewing machines	u	7.5%	-
	--- <i>Other :</i>			
8483 10 91	---- Crank shaft for engines of heading 8407	u	7.5%	-
8483 10 92	---- Crank shaft for engines of heading 8408	u	7.5%	-
8483 10 99	---- Other	u	7.5%	-
8483 20 00	- Bearing housings, incorporating ball or roller bearings	u	7.5%	-
8483 30 00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	7.5%	-
8483 40 00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u	7.5%	-
8483 50	- <i>Flywheels and pulleys, including pulley blocks:</i>			
8483 50 10	--- Pulleys, power transmission	u	7.5%	-
8483 50 90	--- Other	u	7.5%	-
8483 60	- <i>Clutches and shaft couplings (including universal joints):</i>			
8483 60 10	--- Flexible coupling	u	7.5%	-
8483 60 20	--- Fluid coupling	u	7.5%	-
8483 60 90	--- Other	u	7.5%	-
8483 90 00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	u	7.5%	-
8484	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR			

(1)	(2)	(3)	(4)	(5)
8484 10	SIMILAR PACKINGS; MECHANICAL SEALS - <i>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal :</i>			
8484 10 10	--- Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze or wire)	kg.	7.5%	-
8484 10 90	--- Other	kg.	7.5%	-
8484 20 00	- Mechanical seals	kg.	7.5%	-
8484 90 00	- Other	kg.	7.5%	-
8486	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES			
8486 10 00	- Machines and apparatus for the manufacture of boules or wafers	u	7.5%	-
8486 20 00	- Machines and apparatus for the manufacture of semi-conductor devices or of electronic integrated circuits	u	7.5%	-
8486 30 00	- Machines and apparatus for the manufacture of flat panel displays	u	7.5%	-
8486 40 00	- Machines and apparatus specified in Note 9(c) to this Chapter	u	7.5%	-
8486 90 00	- Parts and accessories	kg.	7.5%	-
8487	MACHINES PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER			
8487 10 00	--- Ships' or boats' propellers and blades therefore	u	7.5%	-
8487 90 00	--- Other	kg.	7.5%	-

SECTION XVII
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED
TRANSPORT EQUIPMENT

NOTES :

1. This Section does not cover articles of heading 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.

2. The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);

(b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) articles of Chapter 82 (tools);

(d) articles of heading 8306;

(e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;

(f) electrical machinery or equipment (Chapter 85);

(g) articles of Chapter 90;

(h) articles of Chapter 91;

(i) arms (Chapter 93);

(k) lamps or lighting fittings of heading 9405; or

(l) brushes of a kind used as parts of vehicles (heading 9603).

3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

(a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) in Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) in Chapter 87 if designed to travel over land or over both land and water;

(c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing - stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

NOTES :

1. This Chapter does not cover :

(a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);

(b) railway or tramway track construction material of iron or steel of heading 7302; or

(c) electrical signalling, safety or traffic control equipment of heading 8530.

2. Heading 8607 applies, *inter alia*, to:

(a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) frames, under frames, bogies and bissel-bogies;

(c) axle boxes, brake gear;

(d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) coachwork.

3. Subject to the provisions of Note 1 above, heading 8608 applies, *inter alia*, to :

(a) assembled track, turntables, platform buffers, loading gauges;

(b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS			
8601 10 00	- Powered from an external source of electricity	u	10%	-

(1)	(2)	(3)	(4)	(5)
8601 20 00	- Powered by electric accumulators	u	10%	-
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS			
8602 10 00	- Diesel-electric locomotives	u	10%	-
8602 90	- <i>Other :</i>			
8602 90 10	--- Steam locomotives and tenders thereof	u	10%	-
8602 90 90	--- Other	u	10%	-
8603	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 8604			
8603 10 00	- Powered from an external source of electricity	u	10%	-
8603 90 00	- Other	u	10%	-
8604 00 00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	u	10%	-
8605 00 00	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 8604)	u	10%	-
8606	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED			
8606 10	- <i>Tank wagons and the like :</i>			
8606 10 10	--- Four wheeler tank wagons of pay-load exceeding 23 tonnes	u	10%	-
8606 10 20	--- Eight wheeler tank wagons of pay-load not exceeding 60 tonnes	u	10%	-
8606 10 90	--- Other	u	10%	-
8606 30 00	- Self-discharging vans and wagons, other than those of sub-heading 8606 10	u	10%	-
	- <i>Other :</i>			
8606 91	-- <i>Covered and closed :</i>			
8606 91 10	--- Meter guage eight wheeler covered wagons of pay-load not exceeding 38 tonnes	u	10%	-
8606 91 20	--- Broad guage eight wheeler covered wagons of pay-load not exceeding 60 tonnes	u	10%	-
8606 91 90	--- Other	u	10%	-

(1)	(2)	(3)	(4)	(5)
8606 92	-- <i>Open with non-removable sides of a height exceeding 60 cms :</i>			
8606 92 10	--- Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes	u	10%	-
8606 92 20	--- Broad guage bogie eight wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	u	10%	-
8606 92 90	--- Other	u	10%	-
8606 99 00	-- Other	u	10%	-
8607	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK			
	- <i>Bogies, bissel-bogies, axles and wheels, and parts thereof :</i>			
8607 11 00	-- Driving bogies and bissel-bogies	kg.	10%	-
8607 12 00	-- Other bogies and bissel-bogies	kg.	10%	-
8607 19	-- <i>Other including parts :</i>			
8607 19 10	--- Axles, wheels for coaches, van and wagons (rolling-stock)	kg.	10%	-
8607 19 20	--- Axles and wheels for locomotives	kg.	10%	-
8607 19 30	--- Axle boxes (lubricating or grease box)	kg.	10%	-
8607 19 90	--- Other parts of axles and wheels	kg.	10%	-
	- <i>Brakes and parts thereof :</i>			
8607 21 00	-- Air brakes and parts thereof	kg.	10%	-
8607 29 00	-- Other	kg.	10%	-
8607 30	- <i>Hooks and other coupling devices, buffers and parts thereof :</i>			
8607 30 10	--- Buffers and coupling devices	kg.	10%	-
8607 30 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
8607 91 00	-- Of locomotives	kg.	10%	-
8607 99	-- <i>Other :</i>			
8607 99 10	--- Parts of coach work of railway running stock	kg.	10%	-
8607 99 20	--- Parts of tramway, locomotives and running stock	kg.	10%	-
8607 99 30	--- Hydraulic shock absorbers for railway bogies	kg.	10%	-
8607 99 90	--- Other	kg.	10%	-
8608	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAY, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATION OR AIR-FIELDS; PARTS OF THE FOREGOING			

(1)	(2)	(3)	(4)	(5)
8608 00	- <i>Railway or tramway track fixtures and fittings; mechanical (including electo-mechanical) signalling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing :</i>			
8608 00 10	--- Railway and tramway track fixtures and fittings	kg.	10%	-
8608 00 20	--- Mechanical equipment, not electrically powered for signalling to, or controlling, road rail or other vehicles, ships or aircraft	kg.	10%	-
8608 00 30	--- Other traffic control equipment for railways	kg.	10%	-
8608 00 40	--- Other traffic control equipment for roads or inland waterways including automatic traffic control equipment for use at ports and airports	kg.	10%	-
8608 00 90	--- Other	kg	10%	-
8609 00 00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	u	10%	-

CHAPTER 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

NOTES :

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.
4. Heading 8712 includes all children’s bicycles. Other children’s cycles fall in heading 9503.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8701	TRACTORS (OTHER THAN TRACTORS OF HEADING 8709)			
8701 10 00	- Pedestrian controlled tractors	u	10%	-
8701 20	- <i>Road tractors for semi-trailers :</i>			
8701 20 10	--- Of engine capacity not exceeding 1,800 cc	u	10%	-
8701 20 90	--- Other	u	10%	-
8701 30	- <i>Track-laying tractors :</i>			
	--- <i>Garden tractors :</i>			
8701 30 11	---- Of engine capacity not exceeding 1,800 cc	u	10%	-
8701 30 19	---- Other	u	10%	-
	--- <i>Other :</i>			
8701 30 91	---- Of engine capacity not exceeding 1,800 cc	u	10%	-
8701 30 99	---- Other	u	10%	-
8701 90	- <i>Other :</i>			
8701 90 10	--- Of engine capacity not exceeding 1,800 cc	u	10%	-
8701 90 90	--- Other	u	10%	-
8702	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER			
8702 10	- <i>With compression-ignition internal combustion piston engine (diesel or semi-diesel) :</i>			
	--- <i>Vehicles for transport of not more than</i>			

(1)	(2)	(3)	(4)	(5)
	<i>13 persons, including the driver :</i>			
8702 10 11	---- Integrated monocoque vehicle	u	40%	-
8702 10 12	---- Air-conditioned vehicle	u	40%	-
8702 10 19	---- Other	u	40%	-
	---- <i>Other :</i>			
8702 10 91	---- Integrated monocoque vehicle	u	40%	-
8702 10 92	---- Air-conditioned vehicle	u	40%	-
8702 10 99	---- Other	u	40%	-
8702 90	- <i>Other :</i>			
	---- <i>Vehicles for transport of not more than 13 persons, including the driver :</i>			
8702 90 11	---- Integrated monocoque vehicle	u	40%	-
8702 90 12	---- Air-conditioned vehicle	u	40%	-
8702 90 13	---- Electrically operated	u	40%	-
8702 90 19	---- Other	u	40%	-
8702 90 20	--- Electrically operated vehicles not elsewhere included or specified	u	40%	-
	---- <i>Other :</i>			
8702 90 91	---- Integrated monocoque vehicle	u	40%	-
8702 90 92	---- Air-conditioned vehicle	u	40%	-
8702 90 99	---- Other	u	40%	-
8703	MOTOR CARS AND OTHER MOTOR VEHICLES			
	PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING STATION WAGONS AND RACING CARS			
8703 10	- <i>Vehicles specially designed for travelling on snow; golf cars and similar vehicles :</i>			
8703 10 10	--- Electrically operated	u	125%	-
8703 10 90	--- Other	u	125%	-
	- <i>Other vehicles, with spark-ignition internal combustion reciprocating piston engine :</i>			
8703 21	-- <i>Of a cylinder capacity not exceeding 1,000 cc :</i>			
8703 21 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
8703 21 20	--- Three-wheeled vehicles	u	125%	-
	--- <i>Other :</i>			
8703 21 91	---- Motor cars	u	125%	-
8703 21 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 21 99	---- Other	u	125%	-
8703 22	-- <i>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :</i>			
8703 22 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-

(1)	(2)	(3)	(4)	(5)
8703 22 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 22 30	--- Three-wheeled vehicles	u	125%	-
	--- <i>Other :</i>			
8703 22 91	---- Motor cars	u	125%	-
8703 22 99	---- Other	u	125%	-
8703 23	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :</i>			
8703 23 10	--- Vehicles principally designed for the transport of more than seven persons including the driver	u	125%	-
8703 23 20	--- Three-wheeled vehicles	u	125%	-
	--- <i>Other :</i>			
8703 23 91	---- Motor cars	u	125%	-
8703 23 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 23 99	---- Other	u	125%	-
8703 24	-- <i>Of a cylinder capacity exceeding 3,000 cc :</i>			
8703 24 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
8703 24 20	--- Three-wheeled vehicles	u	125%	-
	--- <i>Other :</i>			
8703 24 91	---- Motor cars	u	125%	-
8703 24 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 24 99	---- Other	u	125%	-
	- <i>Other vehicles, with compression Ignition internal combustion piston engine (diesel or semi-diesel) :</i>			
8703 31	-- <i>Of a cylinder capacity not exceeding 1,500 cc :</i>			
8703 31 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
8703 31 20	--- Three-wheeled vehicles	u	125%	-
	--- <i>Other :</i>			
8703 31 91	---- Motor cars	u	125%	-
8703 31 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 31 99	---- Other	u	125%	-
8703 32	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :</i>			
8703 32 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
8703 32 20	--- Three-wheeled vehicles	u	125%	-
	--- <i>Other :</i>			
8703 32 91	---- Motor cars	u	125%	-
8703 32 92	---- Specialized transport vehicles such as ambulances, prison vans and the like	u	125%	-

(1)	(2)	(3)	(4)	(5)
8703 32 99	---- Other	u	125%	-
8703 33	-- <i>Of a cylinder capacity exceeding 2,500 cc :</i>			
8703 33 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
8703 33 20	--- Three-wheeled vehicles	u	125%	-
	--- <i>Other :</i>			
8703 33 91	---- Motor cars	u	125%	-
8703 33 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 33 99	---- Other	u	125%	-
8703 90	- <i>Other :</i>			
8703 90 10	--- Electrically operated	u	125%	-
8703 90 90	--- Other	u	125%	-
8704	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS			
8704 10	- <i>Dumpers designed for off-highway use :</i>			
8704 10 10	--- With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	u	40%	-
8704 10 90	--- Other	u	40%	-
	- <i>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :</i>			
8704 21	-- <i>g.v.w. not exceeding 5 tonnes :</i>			
8704 21 10	--- Refrigerated	u	40%	-
8704 21 20	--- Three-wheeled motor vehicles	u	40%	-
8704 21 90	--- Other	u	40%	-
8704 22	-- <i>g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :</i>			
	--- <i>Lorries and trucks:</i>			
8704 22 11	---- Refrigerated	u	40%	-
8704 22 19	---- Other	u	40%	-
8704 22 90	--- Other	u	40%	-
8704 23	-- <i>g.v.w. exceeding 20 tonnes :</i>			
	--- <i>Lorries and trucks :</i>			
8704 23 11	---- Refrigerated	u	40%	-
8704 23 19	---- Other	u	40%	-
8704 23 90	--- Other	u	40%	-
	- <i>Other, with spark-ignition internal combustion piston engine :</i>			
8704 31	-- <i>g.v.w. not exceeding 5 tonnes :</i>			
8704 31 10	--- Refrigerated	u	40%	-
8704 31 20	--- Three-wheeled motor vehicles	u	40%	-
8704 31 90	--- Other	u	40%	-
8704 32	-- <i>g.v.w. exceeding 5 tonnes:</i>			
	--- <i>Lorries and trucks :</i>			

(1)	(2)	(3)	(4)	(5)
8704 32 11	---- Refrigerated	u	40%	-
8704 32 19	---- Other	u	40%	-
8704 32 90	--- Other	u	40%	-
8704 90	- <i>Other :</i>			
	--- <i>Lorries and trucks:</i>			
8704 90 11	---- Refrigerated	u	40%	-
8704 90 12	---- Electrically operated	u	40%	-
8704 90 19	---- Other	u	40%	-
8704 90 90	--- Other	u	40%	-
8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXERS LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)			
8705 10 00	- Crane lorries	u	10%	-
8705 20 00	- Mobile drilling derricks	u	10%	-
8705 30 00	- Fire fighting vehicles	u	10%	-
8705 40 00	- Concrete-mixer lorries	u	10%	-
8705 90 00	- Other	u	10%	-
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705			
8706 00	- <i>Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705:</i>			
	--- <i>For the tractors of heading 8701 :</i>			
8706 00 11	---- Of engine capacity not exceeding 1,800 cc	u	10%	-
8706 00 19	---- Other	u	10%	-
	--- <i>For the vehicles of heading 8702:</i>			
8706 00 21	---- For transport of not more than thirteen persons, including the driver	u	10%	-
8706 00 29	---- Other	u	10%	-
	--- <i>For the motor vehicles of heading 8703:</i>			
8706 00 31	---- For three-wheeled vehicles	u	10%	-
8706 00 39	---- Other	u	10%	-
	--- <i>For the motor vehicles of heading 8704:</i>			
8706 00 41	---- For three-wheeled motor vehicle	u	10%	-
8706 00 42	---- For vehicles, other than petrol driven	u	10%	-
8706 00 43	---- For dumpers covered in the heading 8704	u	10%	-
8706 00 49	---- Other	u	10%	-
8706 00 50	--- For the motor vehicles of heading 8705	u	10%	-
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705			

(1)	(2)	(3)	(4)	(5)
8707 10 00	- For the vehicles of heading 8703	u	10%	-
8707 90 00	- Other	u	10%	-
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705			
8708 10	- Bumpers and parts thereof :			
8708 10 10	--- For tractors	kg.	10%	-
8708 10 90	--- Other	kg.	10%	-
	- Other parts and accessories of bodies (including cabs) :			
8708 21 00	-- Safety seat belts	u	10%	-
8708 29 00	-- Other	kg.	10%	-
8708 30 00	- Brakes and servo-brakes; parts thereof	kg.	10%	-
8708 40 00	- Gear boxes and parts thereof	kg.	10%	-
8708 50 00	- Drive-axles with differential, whether or not provided with other transmission components, non-driving axles; parts thereof	kg.	10%	-
8708 70 00	- Road wheels and parts and accessories thereof	kg.	10%	-
8708 80 00	- Suspension systems and parts thereof (including shock absorbers)	kg.	10%	-
	- Other parts and accessories:			
8708 91 00	-- Radiators and parts thereof	kg.	10%	-
8708 92 00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg.	10%	-
8708 93 00	-- Clutches and parts thereof	kg.	10%	-
8708 94 00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg.	10%	-
8708 95 00	-- Safety airbags with inflater system; parts thereof	kg.	10%	-
8708 99 00	-- Other	kg.	10%	-
8709	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES			
	- <i>Vehicles :</i>			
8709 11 00	-- Electrical	u	10%	-
8709 19 00	-- Other	u	10%	-
8709 90 00	- Parts	kg.	10%	-
8710 00 00	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	kg.	Free	-

(1)	(2)	(3)	(4)	(5)
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS;			
8711 10	- <i>With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:</i>			
8711 10 10	--- Mopeds	u	100%	-
8711 10 20	--- Motorised cycles	u	100%	-
8711 10 90	--- Other	u	100%	-
8711 20	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :</i>			
	--- <i>Scooters :</i>			
8711 20 11	---- Of cylinder capacity not exceeding 75 cc	u	100%	-
8711 20 19	---- Other	u	100%	-
	--- <i>Motor cycles :</i>			
8711 20 21	---- Of cylinder capacity not exceeding 75 cc	u	100%	-
8711 20 29	---- Other	u	100%	-
	--- <i>Mopeds :</i>			
8711 20 31	---- Of cylinder capacity not exceeding 75 cc	u	100%	-
8711 20 39	---- Other	u	100%	-
	--- <i>Other :</i>			
8711 20 91	---- Of cylinder capacity not exceeding 75 cc	u	100%	-
8711 20 99	---- Other	u	100%	-
8711 30	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :</i>			
8711 30 10	--- Scooters	u	100%	-
8711 30 20	--- Motor-cycles	u	100%	-
8711 30 90	--- Other	u	100%	-
8711 40	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :</i>			
8711 40 10	--- Motor-cycles	u	100%	-
8711 40 90	--- Other	u	100%	-
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	100%	-
8711 90	- <i>Other :</i>			
8711 90 10	--- Side-cars	u	100%	-
	--- <i>Other :</i>			
8711 90 91	---- Electrically operated	u	100%	-
8711 90 99	---- Other	u	100%	-

(1)	(2)	(3)	(4)	(5)
8712	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED			
8712 00	- <i>Bicycles and other cycles (including delivery tricycles), not motorised :</i>			
8712 00 10	--- Bicycles	u	30%	-
8712 00 90	--- Other	u	10%	-
8713				
8713 10	- <i>Not mechanically propelled :</i>			
8713 10 10	--- Wheel chairs for invalid	u	10%	-
8713 10 90	--- Other	u	10%	-
8713 90	- <i>Other :</i>			
8713 90 10	--- Wheel chairs for invalid	u	10%	-
8713 90 90	--- Other	u	10%	-
8714	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713			
8714 10	- <i>Of motorcycles (including mopeds):</i>			
8714 10 10	--- Saddles	kg.	10%	-
8714 10 90	--- Other	kg.	10%	-
8714 20	- <i>Of carriages for disabled persons :</i>			
8714 20 10	--- Mechanically propelled	kg.	10%	-
8714 20 20	--- Non-mechanically propelled	kg.	10%	-
8714 20 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
8714 91 00	-- Frames and forks, and parts thereof	u	20%	-
8714 92	-- <i>Wheel rims and spokes :</i>			
8714 92 10	--- Bicycle rims	u	20%	-
8714 92 20	--- Bicycle spokes	u	20%	-
8714 92 90	--- Other	u	20%	-
8714 93	-- <i>Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :</i>			
8714 93 10	--- Bicycle hubs	kg.	20%	-
8714 93 20	--- Bicycle free-wheels	kg.	20%	-
8714 93 90	--- Other	kg.	20%	-
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg.	20%	-
8714 95	-- <i>Saddles :</i>			
8714 95 10	--- Bicycle saddles	kg.	20%	-

(1)	(2)	(3)	(4)	(5)
8714 95 90	--- Other	kg.	20%	-
8714 96 00	-- Pedals and crank-gear, and parts thereof	kg.	20%	-
8714 99	-- <i>Other :</i>			
8714 99 10	--- Bicycle chains	kg.	20%	-
8714 99 20	--- Bicycle wheels	kg.	20%	-
8714 99 90	--- Other	kg.	20%	-
8715	BABY CARRIAGES AND PARTS THEREOF			
8715 00	- <i>Baby carriages and parts thereof :</i>			
8715 00 10	--- Baby carriages	u	10%	-
8715 00 20	--- Parts	kg.	10%	-
8716	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF			
8716 10 00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	10%	-
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes - <i>Other trailers and semi-trailers for the transport of goods :</i>	u	10%	-
8716 31 00	-- Tanker trailers and tanker semi-trailers	u	10%	-
8716 39 00	-- Other	u	10%	-
8716 40 00	- Other trailers and semi-trailers	u	10%	-
8716 80	- <i>Other vehicles :</i>			
8716 80 10	--- Hand propelled vehicles (<i>e.g.</i> hand carts, rickshaws and the like)	u	10%	-
8716 80 20	--- Animal drawn vehicles	u	10%	-
8716 80 90	--- Other	u	10%	-
8716 90	- <i>Parts :</i>			
8716 90 10	--- Parts and accessories of trailers	kg.	10%	-
8716 90 90	--- Other	kg.	10%	-

CHAPTER 88

Aircraft, spacecraft, and parts thereof

NOTE :

For the purposes of Sub-headings 8802 11 to 8802 40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8801	BALLOONS AND DIRIGIBLES, GLIDERS, HAND GLIDERS AND OTHER NON-POWERED AIRCRAFT			
8801 00	- Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:			
8801 00 10	--- Gliders and hang gliders	u	10%	-
8801 00 20	--- Balloons	u	10%	-
8801 00 90	--- Other	u	10%	-
8802	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES			
	- <i>Helicopters</i> :			
8802 11 00	-- Of an unladen weight not exceeding 2,000 kg.	u	10%	-
8802 12 00	-- Of an unladen weight exceeding 2,000 kg.	u	10%	-
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	u	3%	-
8802 30 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	u	3%	-
8802 40 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	u	3%	-
8802 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	10%	-
8803	PARTS OF GOODS OF HEADING 8801 OR 8802			
8803 10 00	- Propellers and rotors and parts thereof	kg.	3%	-
8803 20 00	- Under-carriages and parts thereof	kg.	3%	-
8803 30 00	- Other parts of aeroplanes or helicopters	kg.	3%	-
8803 90 00	- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
8804	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO			
8804 00	- <i>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto :</i>			
8804 00 10	--- Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	u	10%	-
8804 00 20	--- Rotochutes; parts and accessories thereof	u	10%	-
8805	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES			
8805 10	- <i>Aircraft launching gear and parts thereof; deck arrestor or similar gear and parts thereof :</i>			
8805 10 10	--- Aircraft launching gear	u	10%	-
8805 10 20	--- Deck arrestor or similar gear	u	10%	-
8805 10 30	--- Part of aircraft launching gear and deck-arrestor or similar gear	u	10%	-
	- <i>Ground flying trainers and parts thereof :</i>			
8805 21 00	-- Air combat simulators and parts thereof	u	10%	-
8805 29 00	-- Other	u	10%	-

EXEMPTION NOTIFICATIONS

Effective rates for parts of aircrafts imported under the Standard Exchange Scheme [Notfn. No. 72/1994-Cus. dt. 1.3.1994]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts parts of aircrafts falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India under the Standard Exchange Scheme, from so much of duty of customs leviable thereon, as is in excess of the duty of customs which would be leviable if the value of the said parts were made up of the Standard Exchange Cost, insurance and freight charges both ways, subject to the following conditions, namely:-

- (i) such parts have been repaired or overhauled and are not new parts;
- (ii) the importer and the exporter have entered into a Standard Exchange Agreement and such agreement is registered with the Director General of Civil Aviation in the Ministry of Civil Aviation;
- (iii) the exporter is also registered with the said Director General of Civil Aviation;
- (iv) the Standard Exchange Cost charged by the exporter is final;
- (v) no drawback of duty has been claimed or will be claimed in respect of parts of aircraft exported for repair or overhaul under the said Standard Exchange Agreement; and

- (vi) the importer, at the time of clearances produces, -
 - (a) a certificate from the exporter to the effect that the imported parts have been supplied from a pool of repaired or overhauled parts maintained under the Standard Exchange Scheme and such parts are not new parts;
 - (b) a certificate from the exporter that the Standard Exchange Cost charged for repair or overhaul is final.

Explanation, - For the purposes of this notification, -

- (1) "*Standard Exchange Scheme*" means a scheme under which the exporter of aircraft parts undertakes repair or overhaul of aircraft parts and agrees to supply a similar repaired or overhauled part in exchange for a part sent for repair or overhaul;
- (2) "*Standard Exchange Agreement*" means an agreement made under Standard Exchange Scheme.
- (3) "Standard Exchange Cost" means the cost of repair or overhaul charged by the exporter of the aircraft part under Standard Exchange Scheme, which also includes charges for materials, if any, used for such repair or overhaul.

CHAPTER 89

Ships, boats and floating structures

NOTE :

A hull, an unfinished or incomplete vessel, assembled, unassembled, or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8901	CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS			
8901 10	- <i>Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds :</i>			
8901 10 10	--- Ships	u	10%	-
8901 10 20	--- Launches	u	10%	-
8901 10 30	--- Boats	u	10%	-
8901 10 40	--- Barges	u	10%	-
8901 10 90	--- Other	u	10%	-
8901 20 00	- Tankers	u	10%	-
8901 30 00	- Refrigerated vessels, other than those of Sub-heading 8901 20	u	10%	-
8901 90 00	- Other vessels for transport of the goods and other vessels for the transport of both persons and goods	u	10%	-
8902	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS			
8902 00	- <i>Fishing vessels; factory ships and other vessels for processing or preserving fishery products :</i>			
8902 00 10	--- Trawlers and other fishing vessels	u	10%	-
8902 00 90	--- Other	u	10%	-
8903	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES			

(1)	(2)	(3)	(4)	(5)
8903 10 00	- Inflatable	u	25%	-
	- <i>Other</i> :			
8903 91 00	-- Sail boats, with or without auxiliary motor	u	25%	-
8903 92 00	-- Motorboats, other than outboard motorboats	u	25%	-
8903 99	-- <i>Other</i> :			
8903 99 10	--- Canoes	u	25%	-
8903 99 90	--- Other	u	25%	-
8904 00 00	TUGS AND PUSHER CRAFT	u	10%	-
8905	LIGHT-VESELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS			
8905 10 00	- Dredgers	u	10%	-
8905 20 00	- Floating or submersible drilling or production platforms	u	10%	-
8905 90	- <i>Other</i> :			
8905 90 10	--- Floating docks	u	10%	-
8905 90 90	--- Other	u	10%	-
8906	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS			
8906 10 00	- Warships	u	10%	-
8906 90 00	- Other	u	10%	-
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS)			
8907 10 00	- Inflatable rafts	u	10%	-
8907 90 00	- Other	u	10%	-
8908 00 00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	u	10%	-

Exemption to dredgers falling under heading 8905 10 00:
[Notfn. No.20/12-Cus, dt. 17.3.2012]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central

Government, being satisfied that it is necessary in the public interest so to do, hereby exempts dredgers falling under heading 8905 10 00 of the First Schedule to the said Customs Tariff Act, when imported into India, -

- (a) from the whole of the duty of customs leviable thereon under the said First Schedule; and
- (b) from that portion of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is in excess of one hundred twentieth part of the applicable duty for each month or part thereof for which the dredger has been granted a licence by the Director General of Shipping for stay in India.

Explanation.- For the purposes of this notification, “applicable duty” shall mean the additional duty leviable under sub-section (1) of section 3 of the said Customs Tariff Act read with relevant notification for the time being in force issued under sub-section (1) of section 25 of the said Customs Act.

SECTION XVIII
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS;
CLOCKS AND WATCHES; MUSICAL INSTRUMENTS;
PARTS AND ACCESSORIES THEREOF

CHAPTER 90

*Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical
instruments and apparatus; parts and accessories thereof*

NOTES :

1. This Chapter does not cover :

(a) articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4205) or textile material (heading 5911);

(b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;

(d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);

(e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;

(f) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools, of heading 8466, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves or other appliance of heading 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials) of heading 8486;

(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519); sound-heads (heading 8522); television cameras, digital cameras and video camera recorders (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); connectors for optical fibres, optical fibre bundles or cables (heading 8536); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;

(ij) searchlights or spotlights of heading 9405;

(k) articles of Chapter 95;

(l) capacity measures, which are to be classified according to their constituent material; or

(*m*) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in Heading 3923 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(*a*) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8487, 8548 or 9033) are in all cases to be classified in their respective headings;

(*b*) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;

(*c*) all other parts and accessories are to be classified in heading 9033.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 9005 does not apply to telescopic sight for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.

6. For the purpose of heading 9021, the expression “orthopaedic appliances” means appliances for:

(*i*) preventing or correcting bodily deformities; or

(*ii*) supporting or holding parts of the body following an illness, operation or injury. Orthopedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure, or (2) mass produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 9032 applies only to:

(*a*) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(*b*) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9001	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING 8544; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED			
9001 10 00	- Optical fibres, optical fibres bundles and cables	kg.	10%	-
9001 20 00	- Sheets and plates of polarising material	kg.	10%	-
9001 30 00	- Contact lenses	u	10%	-
9001 40	- <i>Spectacle lenses of glass :</i>			
9001 40 10	--- Polarised glass	u	10%	-
9001 40 90	--- Other	u	10%	-
9001 50 00	- Spectacle lenses of other materials	u	10%	-
9001 90	- <i>Other :</i>			
9001 90 10	--- Optical calcite crystal	kg.	10%	-
9001 90 90	--- Other	kg.	10%	-
9002	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED			
	- <i>Objective lenses :</i>			
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	u	10%	-
9002 19 00	-- Other	u	10%	-
9002 20 00	- Filters	u	10%	-
9002 90 00	- Other	u	10%	-
9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF			
	- <i>Frames and mountings :</i>			
9003 11 00	-- Of plastics	u	10%	-
9003 19 00	-- Of other materials	u	10%	-
9003 90 00	- Parts	kg.	10%	-
9004	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER			

(1)	(2)	(3)	(4)	(5)
9004 10 00	- Sunglasses	u	10%	-
9004 90	- <i>Other :</i>			
9004 90 10	--- Passive night vision goggles	u	10%	-
9004 90 20	--- Prismatic eyeglasses for reading	u	10%	-
9004 90 90	--- Other	u	10%	-
9005	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY			
9005 10 00	- Binoculars	u	10%	-
9005 80	- <i>Other instruments :</i>			
9005 80 10	--- Monocular and refracting telescopes	u	10%	-
9005 80 20	--- Astronomical instruments	u	10%	-
9005 80 90	--- Other	u	10%	-
9005 90	- <i>Parts and accessories (including mountings):</i>			
9005 90 10	--- Of binocular or telescopes of heading 9005, other than mountings	kg.	10%	-
9005 90 20	--- Mountings for astronomical instruments	kg.	10%	-
9005 90 90	--- Other	kg.	10%	-
9006	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS OTHER THAN DISCHARGE LAMPS OF HEADING 8539			
9006 10 00	- Cameras of a kind used for preparing printing plates or cylinders	u	10%	-
9006 30 00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	10%	-
9006 40 00	- Instant print cameras	u	10%	-
	- <i>Other cameras :</i>			
9006 51 00	-- With a through-the-lens view-finder [single lens reflex (SLR)] for roll film of a width not exceeding 35 mm	u	10%	-
9006 52 00	-- Other, for roll film of a width less than 35 mm	u	10%	-
9006 53	-- <i>Other, for roll film of a width of 35 mm:</i>			
9006 53 10	--- Fixed focus 35 mm cameras	u	10%	-
9006 53 90	--- Other	u	10%	-
9006 59	-- <i>Other :</i>			
9006 59 10	--- Fixed focus 110 mm cameras	u	10%	-

(1)	(2)	(3)	(4)	(5)
9006 59 90	--- Other - <i>Photographic flashlight apparatus and flashbulbs:</i>	u	10%	-
9006 61 00	-- Discharge lamp ("electronic") flashlight apparatus	u	10%	-
9006 69 00	-- Other - <i>Parts and accessories:</i>	u	10%	-
9006 91 00	-- For cameras	kg.	10%	-
9006 99 00	-- Other	kg.	10%	-
9007	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS			
9007 10	- <i>Cameras :</i>			
9007 10 10	--- For film of less than 16 mm width or for double - 8 mm film	u	10%	-
9007 10 90	- -- Other	u	10%	-
9007 20	- <i>Projectors :</i>			
9007 20 10	--- For film of less than 16 mm width	u	10%	-
9007 20 90	--- Other - <i>Parts and accessories :</i>	u	10%	-
9007 91 00	-- For cameras	kg.	10%	-
9007 92 00	-- For projectors	kg.	10%	-
9008	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS			
9008 50	- <i>Projectors, enlargers and reducers:</i>			
9008 50 10	--- Slide projectors	u	10%	-
9008 50 20	--- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	10%	-
9008 50 30	--- Other image projectors	u	10%	-
9008 50 40	--- Photographic (other than Cinematographic) enlargers and reducers	u	10%	-
9008 90 00	- Parts and accessories	kg.	10%	-
9009	OMITTED			
9010	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS			
9010 10 00	- Apparatus and equipment for automatically	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
	developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper			
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	7.5%	-
9010 60 00	- Projection screens	u	10%	-
9010 90 00	- Parts and accessories	kg.	7.5%	-
9011	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICRO-GRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION			
9011 10 00	- Stereoscopic microscopes	u	7.5%	-
9011 20 00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	7.5%	-
9011 80 00	- Other microscopes	u	7.5%	-
9011 90 00	- Parts and accessories	kg.	7.5%	-
9012	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS			
9012 10	- <i>Microscopes other than optical microscopes; diffraction apparatus:</i>			
9012 10 10	--- Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	7.5%	-
9012 10 90	--- Other	u	7.5%	-
9012 90 00	- Parts and accessories	kg.	7.5%	-
9013	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSE WHERE IN THIS CHAPTER			
9013 10	- <i>Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI :</i>			
9013 10 10	--- Telescopic sights for fitting to arms	u	10%	-
9013 10 20	--- Periscopes	u	7.5%	-
9013 10 90	--- Other	u	7.5%	-
9013 20 00	- Lasers, other than laser diodes	u	7.5%	-
9013 80	- <i>Other devices, appliances and instruments :</i>			
9013 80 10	--- Liquid crystal devices (LCD)	u	Free	-
9013 80 90	--- Other	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
9013 90	- <i>Parts and accessories:</i>			
9013 90 10	--- For liquid crystal devices (LCD)	kg.	Free	-
9013 90 90	--- Other	kg.	7.5%	-
9014	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES			
9014 10 00	- Direction finding compasses	u	7.5%	-
9014 20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	7.5%	-
9014 80	- <i>Other instruments and appliances :</i>			
9014 80 10	--- Echo sounding instrument	u	7.5%	-
9014 80 20	--- Sextants	u	7.5%	-
9014 80 90	--- Other	u	7.5%	-
9014 90 00	- Parts and accessories	kg.	7.5%	-
9015	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS			
9015 10 00	- Rangefinders	u	7.5%	-
9015 20 00	- Theodolites and tachymeters (tacheometers)	u	7.5%	-
9015 30	- <i>Levels :</i>			
9015 30 10	--- Dumpy levels or engineer's levels or builder's levels (not automatic) and quick set levels with or without horizontal circles	u	7.5%	-
9015 30 90	--- Other	u	7.5%	-
9015 40 00	- Photogrammetrical surveying instruments and appliances	u	7.5%	-
9015 80	- <i>Other instruments and appliances:</i>			
9015 80 10	--- Hydrographic instruments	u	7.5%	-
9015 80 20	--- Meteorological instruments	u	7.5%	-
9015 80 30	--- Geophysical instruments	u	7.5%	-
9015 80 90	--- Other	u	7.5%	-
9015 90 00	- Parts and accessories	kg.	7.5%	-
9016	BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS			
9016 00	- <i>Balances of a sensitivity of 5cg or better, with or without weights :</i>			
9016 00 10	--- Electric balances	u	10%	-
9016 00 20	--- Other balances	u	10%	-
9016 00 90	--- Parts	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
9017	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER			
9017 10 00	- Drafting tables and machines, whether or not automatic	u	10%	-
9017 20	- <i>Other drawing, marking-out or mathematical calculating instruments :</i>			
9017 20 10	--- Drawing and marking-out instruments	u	10%	-
9017 20 20	--- Mathematical calculating instruments	u	10%	-
9017 20 30	--- Pantograph	u	10%	-
9017 20 90	--- Other	u	10%	-
9017 30	- <i>Micrometers, calipers and gauges :</i>			
9017 30 10	--- Micro-meters and calipers	u	10%	-
	--- <i>Gauges :</i>			
9017 30 21	---- Plug	u	10%	-
9017 30 22	---- Ring	u	10%	-
9017 30 23	---- Slip	u	10%	-
9017 30 29	---- Other	u	10%	-
9017 80	- <i>Other instruments :</i>			
9017 80 10	--- Measuring rods and tapes and divided scales	u	10%	-
9017 80 90	--- Other	u	10%	-
9017 90 00	- Parts and accessories	kg.	10%	-
9018	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS			
	<i>Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) :</i>			
9018 11 00	-- Electro-cardiographs	u	7.5%	-
9018 12	-- <i>Ultrasonic scanning apparatus :</i>			
9018 12 10	--- Linear ultrasound scanner	u	7.5%	-
9018 12 90	--- Other	u	7.5%	-
9018 13 00	-- Magnetic resonance imaging apparatus	u	7.5%	-
9018 14 00	-- Scientigraphic apparatus	u	7.5%	-
9018 19	-- <i>Other :</i>			
9018 19 10	--- Electro encephalographs	u	7.5%	-
9018 19 20	--- Echo cardiograph	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
9018 19 90	--- Other	u	7.5%	-
9018 20 00	- Ultra-violet or infra-red ray apparatus	u	7.5%	-
	- <i>Syringes, needles, catheters, cannulae and the like :</i>			
9018 31 00	-- Syringes, with or without needles	u	7.5%	-
9018 32	-- <i>Tubular metal needles and needles for sutures :</i>			
9018 32 10	--- Needles for suture	kg.	7.5%	-
9018 32 20	--- Hollow needles for injection, aspiration, biopsy and transfusion	kg.	7.5%	-
9018 32 30	--- Hilerio venus fistula needles	kg.	7.5%	-
9018 32 90	--- Other	kg.	7.5%	-
9018 39	-- <i>Other :</i>			
9018 39 10	--- Catheters (for urine, stool)	u	7.5%	-
9018 39 20	--- Cardiac catheters	u	7.5%	-
9018 39 30	--- Cannulae	u	7.5%	-
9018 39 90	--- Other	u	7.5%	-
	- <i>Other instruments and appliances, used in dental sciences :</i>			
9018 41 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	u	7.5%	-
9018 49 00	-- Other	u	7.5%	-
9018 50	- <i>Other ophthalmic instruments and appliances :</i>			
9018 50 10	--- Ophthalmoscopes	u	7.5%	-
9018 50 20	--- Tonometers	u	7.5%	-
9018 50 30	--- Ophthalmic lasers	u	7.5%	-
9018 50 90	--- Other	u	7.5%	-
9018 90	- <i>Other instruments and appliances :</i>			
	--- <i>Diagnostic instruments and apparatus :</i>			
9018 90 11	---- Instrument and apparatus for measuring blood pressure	u	7.5%	-
9018 90 12	---- Stethoscopes	u	7.5%	-
9018 90 19	---- Other	u	7.5%	-
	--- <i>Surgical tools :</i>			
9018 90 21	---- Bone saws, drills and trephines	u	7.5%	-
9018 90 22	---- Knives, scissors and blades	u	7.5%	-
9018 90 23	---- Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments	u	7.5%	-
9018 90 24	---- Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	u	7.5%	-
9018 90 25	---- Retractors, spatulaprobes, hooks dialators, sounds, mallets	u	7.5%	-
9018 90 29	---- Other	u	7.5%	-
	--- <i>Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments :</i>			
9018 90 31	---- Renal dialysis equipment(artificial kidneys,	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
	kidney machines and dialysers)			
9018 90 32	---- Blood tranfusion apparatus	u	7.5%	-
9018 90 33	---- Haemofiltration instruments	u	7.5%	-
	--- <i>Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes :</i>			
9018 90 41	---- Anesthetic apparatus and instruments	u	7.5%	-
9018 90 42	---- ENT precision instruments	u	7.5%	-
9018 90 43	---- Acupuncture apparatus	u	7.5%	-
9018 90 44	---- Endoscopes	u	7.5%	-
	--- <i>Other :</i>			
9018 90 91	---- Hilerial or venous shunts	u	7.5%	-
9018 90 92	---- Baby incubators	u	7.5%	-
9018 90 93	---- Heart-lung machines	u	7.5%	-
9018 90 94	---- Defibrillators	u	7.5%	-
9018 90 95	---- Fibrescopes	u	7.5%	-
9018 90 96	---- Laproscopes	u	7.5%	-
9018 90 97	---- Vetrasonic lithotripsy instruments	u	7.5%	-
9018 90 98	---- Apparatus for nerve stimulation	u	7.5%	-
9018 90 99	---- Other	u	7.5%	-
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS			
9019 10	- <i>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus :</i>			
9019 10 10	--- Mechano-therapy appliances	u	7.5%	-
9019 10 20	--- Massage apparatus	u	7.5%	-
9019 10 90	--- Other	u	7.5%	-
9019 20	- <i>Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus :</i>			
9019 20 10	--- Oxygen therapy apparatus	u	7.5%	-
9019 20 90	--- Other	u	7.5%	-
9020 00 00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	u	7.5%	-
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY,			

(1)	(2)	(3)	(4)	(5)
	TO COMPENSATE FOR A DEFECT OR DISABILITY			
9021 10 00	- Orthopaedic or fracture appliances	u	7.5%	-
	- <i>Artificial teeth and dental fittings :</i>			
9021 21 00	-- Artificial teeth	u	7.5%	-
9021 29 00	-- Other	u	7.5%	-
	- <i>Other artificial parts of the body :</i>			
9021 31 00	-- Artificial joints	u	7.5%	-
9021 39 00	-- Other	u	7.5%	-
9021 40	- <i>Hearing aids, excluding parts and accessories:</i>			
9021 40 10	--- Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	u	7.5%	-
9021 40 90	--- Other	u	7.5%	-
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	7.5%	-
9021 90	- <i>Other :</i>			
9021 90 10	--- Parts and accessories of hearing aids	kg.	7.5%	-
9021 90 90	--- Other	kg.	7.5%	-
9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE			
	- <i>Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :</i>			
9022 12 00	-- Computed tomography apparatus	u	7.5%	-
9022 13 00	-- Other, for dental uses	u	7.5%	-
9022 14	-- <i>Other, for medical, surgical or veterinary uses :</i>			
9022 14 10	--- X-ray generators and apparatus (non-portable)	u	7.5%	-
9022 14 20	--- Portable X-ray machine	u	7.5%	-
9022 14 90	--- Other	u	7.5%	-
9022 19 00	-- For other uses	u	7.5%	-
	- <i>Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :</i>			
9022 21 00	-- For medical, surgical, dental or veterinary uses	u	7.5%	-
9022 29 00	-- For other uses	u	7.5%	-
9022 30 00	- X-ray tubes	u	7.5%	-
9022 90	- <i>Other, including parts and accessories :</i>			

(1)	(2)	(3)	(4)	(5)
9022 90 10	--- X-ray valves	u	7.5%	-
9022 90 20	--- Radiation generation units	u	7.5%	-
9022 90 30	--- Radiation beam delivery units	u	7.5%	-
9022 90 40	--- X-ray examination or treatment table, chairs and the like	u		7.5%
	-			
9022 90 90	--- Other	kg.	7.5%	-
9023	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES			
9023 00	- <i>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses :</i>			
9023 00 10	--- Teaching aids	u	10%	-
9023 00 90	--- Other	u	10%	-
9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS)			
9024 10 00	- Machines and appliances for testing metals	u	7.5%	-
9024 80	- <i>Other machines and appliances :</i>			
9024 80 10	--- For testing textiles, paper and paperboard	u	7.5%	-
	--- <i>Other :</i>			
9024 80 91	---- For testing hardness	u	7.5%	-
9024 80 99	---- Other	u	7.5%	-
9024 90 00	- Parts and accessories	kg.	7.5%	-
9025	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS			
	- <i>Thermometers and pyrometers, not combined with other instruments :</i>			
9025 11	-- <i>Liquid-filled, for direct reading :</i>			
9025 11 10	--- Clinical thermometers	u	10%	-
9025 11 90	--- Other	u	7.5%	-
9025 19	-- <i>Other :</i>			
9025 19 10	--- Digital thermometers	u	10%	-
9025 19 20	--- Pyrometers	u	7.5%	-
9025 19 90	--- Other	u	7.5%	-
9025 80	- <i>Other instruments :</i>			

(1)	(2)	(3)	(4)	(5)
9025 80 10	--- Hydrometers and similar floating instruments	u	7.5%	-
9025 80 20	--- Barometers, not combined with other instruments	u	7.5%	-
9025 80 30	--- Lactometer	u	7.5%	-
9025 80 90	--- Other	u	7.5%	-
9025 90 00	- Parts and accessories	kg.	7.5%	-
9026	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 9014, 9015, 9028 OR 9032			
9026 10	- <i>For measuring or checking the flow or level of liquids :</i>			
9026 10 10	--- Flow meters	u	Free	-
9026 10 20	--- Level gauges	u	Free	-
9026 10 90	--- Other	u	Free	-
9026 20 00	- For measuring or checking pressure	u	Free	-
9026 80	- <i>Other instruments or apparatus :</i>			
9026 80 10	--- Heat meters	u	Free	-
9026 80 90	--- Other	u	Free	-
9026 90 00	- Parts and accessories	u	Free	-
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES			
9027 10 00	- Gas or smoke analysis apparatus	u	10%	-
9027 20 00	- Chromatographs and electrophoresis instruments	u	Free	-
9027 30	- <i>Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) :</i>			
9027 30 10	--- Spectrometers	u	Free	-
9027 30 20	--- Spectrophotometers	u	Free	-
9027 30 90	--- Other	u	Free	-
9027 50	- <i>Other instruments and apparatus using optical radiations (UV, visible, IR) :</i>			
9027 50 10	--- Photometers	u	Free	-
9027 50 20	--- Refractometers	u	Free	-
9027 50 30	--- Polarimeters	u	Free	-
9027 50 90	--- Other	u	Free	-
9027 80	- <i>Other instruments and apparatus:</i>			

(1)	(2)	(3)	(4)	(5)
9027 80 10	--- Viscometers	u	Free	-
9027 80 20	--- Calorimeters	u	Free	-
9027 80 30	--- Instruments and apparatus for measuring the surface or interfocal tension of liquids	u	Free	-
9027 80 40	--- Nuclear magnetic resonance instruments	u	Free	-
9027 80 90	--- Other	u	Free	-
9027 90	- <i>Microtomes; parts and accessories :</i>			
9027 90 10	--- Microtomes, including parts and accessories thereof	kg.	7.5%	-
9027 90 20	--- Printed circuit assemblies for the goods of sub-heading 9027 80	kg.	7.5%	-
9027 90 90	--- Other	kg.	7.5%	-
9028	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR			
9028 10 00	- Gas meters	u	7.5%	-
9028 20 00	- Liquid meters	u	7.5%	-
9028 30	- <i>Electricity meters :</i>			
9028 30 10	--- For alternating current	u	10%	-
9028 30 90	--- Other	u	10%	-
9028 90	- <i>Parts and accessories :</i>			
9028 90 10	--- For electricity meters	kg.	7.5%	-
9028 90 90	--- Other	kg.	7.5%	-
9029	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 9014 OR 9015; STROBOSCOPES			
9029 10	- <i>Revolution counters, production counters, taximeters, mileometers, pedometers and the like :</i>			
9029 10 10	--- Taximeters	u	10%	-
9029 10 90	--- Other	u	7.5%	-
9029 20	- <i>Speed indicators and tachometers; stroboscopes :</i>			
9029 20 10	--- Tachometers, non-electrical	u	7.5%	-
9029 20 20	--- Speedometers, non-electrical	u	7.5%	-
9029 20 30	--- Stroboscopes	u	7.5%	-
9029 20 90	--- Other	u	7.5%	-
9029 90 00	- Parts and accessories	kg.	7.5%	-
9030	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 9028; INSTRUMENTS AND			

(1)	(2)	(3)	(4)	(5)
	APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS			
9030 10 00	- Instruments and apparatus for measuring or detecting ionising radiations	u	7.5%	-
9030 20 00	- Oscilloscopes and oscillographs	u	7.5%	-
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:			
9030 31 00	-- Multimeters without a recording device	u	7.5%	-
9030 32 00	-- Multimeters with a recording device	u	7.5%	-
9030 33	-- Other, without a recording device:			
9030 33 10	--- Ammeters, volt meters and watt meters	u	7.5%	-
9030 33 20	--- Spectrum resistance meters	u	7.5%	-
9030 33 30	--- Capacitance meter	u	7.5%	-
9030 33 40	--- Frequency measuring apparatus	u	7.5%	-
9030 33 50	--- Megar meters	u	7.5%	-
9030 33 90	--- Other	u	7.5%	-
9030 39 00	-- Other, with a recording device	u	7.5%	-
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	Free	-
	- <i>Other instruments and apparatus :</i>			
9030 82 00	-- For measuring or checking semiconductor wafer or device	u	Free	-
9030 84 00	-- Other, with a recording device	u	7.5%	-
9030 89	-- <i>Other :</i>			
9030 89 10	--- Scintillator counters	u	7.5%	-
9030 89 20	--- Vectroscope	u	7.5%	-
9030 89 90	--- Other	u	7.5%	-
9030 90	- <i>Parts and accessories :</i>			
9030 90 10	--- Of meters and counters	kg.	7.5%	-
9030 90 90	--- Other	kg.	7.5%	-
9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS			
9031 10 00	- Machines for balancing mechanical parts	u	7.5%	-
9031 20 00	- Test benches	u	7.5%	-
	- <i>Other optical instruments and appliances :</i>			
9031 41 00	-- For inspecting semiconductor wafers, or devices or for inspecting photo-masks or reticles used in manufacturing semiconductor devices	u	Free	-
9031 49 00	-- Other	u	7.5%	-
9031 80 00	- Other instruments, appliances and machines	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
9031 90 00	- Parts and accessories	u	7.5%	-
9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS			
9032 10	- <i>Thermostats :</i>			
9032 10 10	--- For refrigerating and air-conditioning appliances and machinery	u	7.5%	-
9032 10 90	--- Other	u	7.5%	-
9032 20	- <i>Manostats :</i>			
9032 20 10	--- For refrigerating and air-conditioning appliances and machinery	u	7.5%	-
9032 20 90	--- Other	u	7.5%	-
	- <i>Other instruments and apparatus :</i>			
9032 81 00	-- Hydraulic or pneumatic	u	7.5%	-
9032 89	-- <i>Other :</i>			
9032 89 10	--- Electronic automatic regulators	u	7.5%	-
9032 89 90	--- Other	u	7.5%	-
9032 90 00	- Parts and accessories	kg.	7.5%	-
9033 00 00	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	kg.	7.5%	-

CHAPTER 91

Clocks and watches and parts thereof

NOTES :

1. This Chapter does not cover :

- (a) clock or watch glasses or weights (classified according to their constituent material);
- (b) watch chains (heading 7131 or 7117, as the case may be);
- (c) parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
- (d) bearing balls (heading 7326 or heading 8482, as the case may be);
- (e) articles of heading 8412 constructed to work without an escapement;
- (f) ball bearings (heading 8482);
- (g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.

3. For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9101	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL - <i>Wrist-watches, electrically operated whether or not incorporating a stop-watch facility :</i>			

(1)	(2)	(3)	(4)	(5)
9101 11 00	-- With mechanical display only	u	10%	-
9101 19 00	-- Other	u	10%	-
	- <i>Other wrist-watches, whether or not incorporating a stop-watch facility :</i>			
9101 21 00	-- With automatic winding	u	10%	-
9101 29 00	-- Other	u	10%	-
	- <i>Other :</i>			
9101 91	-- <i>Electrically operated :</i>			
9101 91 10	--- Pocket watches	u	10%	-
9101 91 20	--- Stop watches	u	10%	-
9101 91 90	--- Other	u	10%	-
9101 99	-- <i>Other :</i>			
9101 99 10	--- Pocket watches	u	10%	-
9101 99 20	--- Stop watches	u	10%	-
9101 99 90	--- Other	u	10%	-
9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN THOSE OF HEADING			
	- <i>WRIST-WATCHES, ELECTRICALLY OPERATED, WHETHER OR NOT incorporating a stop-watch facility :</i>			
9102 11 00	-- With mechanical display only	u	10%	-
9102 12 00	-- With opto-electronic display only	u	10%	-
9102 19 00	-- Other	u	10%	-
	- <i>Other wrist-watches, whether or not incorporating a stop-watch facility :</i>			
9102 21 00	-- With automatic winding	u	10%	-
9102 29 00	-- Other	u	10%	-
	- <i>Other :</i>			
9102 91	-- <i>Electrically operated :</i>			
9102 91 10	--- Pocket watches	u	10%	-
9102 91 20	--- Stop watches	u	10%	-
9102 91 90	--- Other	u	10%	-
9102 99	-- <i>Other :</i>			
9102 99 10	--- Pocket watches	u	10%	-
9102 99 20	--- Stop watches	u	10%	-
9102 99 90	--- Other	u	10%	-
9103	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING 9104			
9103 10 00	- Electrically operated	u	10%	-
9103 90 00	- Other	u	10%	-
9104 00 00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	u	10%	-

(1)	(2)	(3)	(4)	(5)
9105	OTHER CLOCKS			
	- <i>Alarm clocks :</i>			
9105 11 00	-- Electrically operated	u	10%	-
9105 19 00	-- Other	u	10%	-
	- <i>Wall clocks :</i>			
9105 21 00	-- Electrically operated	u	10%	-
9105 29 00	-- Other	u	10%	-
	- <i>Other :</i>			
9105 91 00	-- Battery, accumulator or mains powered	u	10%	-
9105 99	-- <i>Other :</i>			
9105 99 10	--- Time pieces	u	10%	-
9105 99 90	--- Other	u	10%	-
9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)			
9106 10 00	- Time-registers; time-recorders	u	10%	-
9106 90 00	- Other	u	10%	-
9107 00 00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	u	10%	-
9108	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED			
	- <i>Electrically operated :</i>			
9108 11 00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	10%	-
9108 12 00	-- With opto-electronic display only	u	10%	-
9108 19 00	-- Other	u	10%	-
9108 20 00	- With automatic winding	u	10%	-
9108 90 00	- Other	u	10%	-
9109	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED			
9109 10	- <i>Electrically operated:</i>			
9109 10 10	--- Of alarm clocks	u	10%	-
9109 10 90	--- Other	u	10%	-
9109 90 00	- Other	u	10%	-
9110	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS			
	- <i>Of watches :</i>			

(1)	(2)	(3)	(4)	(5)
9110 11 00	-- Complete movements, unassembled or partly assembled (movement sets)	u	10%	-
9110 12 00	-- Incomplete movements, assembled	u	10%	-
9110 19 00	-- Rough movements	u	10%	-
9110 90 00	- Other	u	10%	-
9111	WATCH CASES AND PARTS THEREOF			
9111 10 00	- Cases of precious metal or of metal clad with precious metal	u	10%	-
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	u	10%	-
9111 80 00	- Other cases	u	10%	-
9111 90 00	- Parts	kg.	10%	-
9112	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF			
9112 20 00	- Cases	u	10%	-
9112 90 00	- Parts	kg.	10%	-
9113	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF			
9113 10 00	- Of precious metal or of metal clad with precious metal	u	10%	-
9113 20	- <i>Of base metal, whether or not gold- or silver-plated:</i>			
9113 20 10	--- Parts	kg.	10%	-
9113 20 90	--- Other	kg.	10%	-
9113 90	- <i>Other :</i>			
9113 90 10	--- Parts	kg.	10%	-
9113 90 90	--- Other	kg.	10%	-
9114	OTHER CLOCK OR WATCH PARTS			
9114 10	- <i>Springs, including hair-springs :</i>			
9114 10 10	--- For watches	kg.	10%	-
9114 10 20	--- For clocks	kg.	10%	-
9114 30	- <i>Dials :</i>			
9114 30 10	--- For watches	kg.	10%	-
9114 30 20	--- For clocks	kg.	10%	-
9114 40	- <i>Plates and bridges :</i>			
9114 40 10	--- For watches	kg.	10%	-
9114 40 20	--- For clocks	kg.	10%	-
9114 90	- <i>Other :</i>			
9114 90 30	--- Jewels	kg.	10%	-
	--- Other:			
9114 90 91	---- For watches	kg.	10%	-
9114 90 92	---- For clocks	kg.	10%	-

CHAPTER 92

Musical instruments; parts and accessories of such articles

NOTES :

1. This Chapter does not cover:

(a) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) toy instruments or apparatus (heading 9503);

(d) brushes for cleaning musical instruments (heading 9603); or

(e) collectors' pieces or antiques (heading 9705 or 9706)

2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9201	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSI-CHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS			
9201 10 00	- Upright pianos	u	10%	-
9201 20 00	- Grand pianos	u	10%	-
9201 90 00	- Other	u	10%	-
9202	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)			
9202 10 00	- Played with a bow	u	10%	-
9202 90 00	- Other	u	10%	-
9203	OMITTED			
9204	OMITTED			

(1)	(2)	(3)	(4)	(5)
9205	WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES) OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS			
9205 10 00	- Brass-wind instruments	u	10%	-
9205 90	- <i>Other</i> :			
9205 90 10	--- Flutes	u	10%	-
9205 90 20	--- Clarinets	u	10%	-
9205 90 90	--- Other	u	10%	-
9206 00 00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBOLS, CASTANETS, MARACAS)	u	10%	-
9207	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)			
9207 10 00	- Keyboard instruments, other than accordions	u	10%	-
9207 90 00	- Other	u	10%	-
9208	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS			
9208 10 00	- Musical boxes	u	10%	-
9208 90 00	- Other	u	10%	-
9209	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS			
9209 30 00	- Musical instrument strings	kg.	10%	-
	- <i>Other</i> :			
9209 91 00	-- Parts and accessories for pianos	kg.	10%	-
9209 92 00	-- Parts and accessories for the musical instruments of heading 9202	kg.	10%	-
9209 94 00	-- Parts and accessories for the musical instruments of heading 9207	kg.	10%	-
9209 99 00	-- Other	kg.	10%	-

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

Arms and ammunition; parts and accessories thereof

NOTES :

1. This Chapter does not cover :

- (a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) armoured fighting vehicles (heading 8710);
- (d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) bows, arrows, fencing foils or toys (Chapter 95); or
- (f) collectors' pieces or antiques (heading 9705 or 9706).

2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING			
9301 10	- Artillery weapons (for example, guns, howitzers and mortars):			
9301 10 10	--- Self propelled	u	10%	-
9301 10 90	--- Other	u	10%	-
9301 20 00	- Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	u	10%	-
9301 90 00	- Other	u	10%	-
9302 00 00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9303 OR 9304	u	10%	-

(1)	(2)	(3)	(4)	(5)
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)			
9303 10 00	- Muzzle-loading firearms	u	10%	-
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	10%	-
9303 30 00	- Other sporting, hunting or target-shooting rifles	u	10%	-
9303 90 00	- Other	u	10%	-
9304 00 00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 9307	u	10%	-
9305	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 9301 TO 9304			
9305 10 00	- Of revolvers or pistols	kg.	10%	-
9305 20	- <i>Of shotguns or rifles of heading 9303 :</i>			
9305 20 10	--- Shotgun barrels	kg.	10%	-
9305 20 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
9305 91 00	-- Of military weapons of heading 9301	kg.	10%	-
9305 99 00	-- Other	kg.	10%	-
9306	BOMBS , GRENADES, TORPEDOES, MINES, MISSILES, AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS			
	- <i>Shotgun cartridges and parts thereof; air gun pellets :</i>			
9306 21 00	-- Cartridges	kg.	10%	-
9306 29 00	-- Other	kg.	10%	-
9306 30 00	- Other cartridges and parts thereof	u	10%	-
9306 90 00	- Other	u	10%	-
9307 00 00	SWORDS, CUT LASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREOF	u	10%	-

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated building

NOTES :

1. This Chapter does not cover :

- (a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] of heading 7009;
- (c) articles of Chapter 71;
- (d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;
- (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
- (f) lamps and lighting fittings of Chapter 85;
- (g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 or 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
- (h) articles of heading 8714;
- (ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
- (k) articles of Chapter 91 (for example, clocks and clock cases); or
- (l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) seats and beds.

3. (A) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, the expression “prefabricated buildings” means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF			
9401 10 00	- Seats of a kind used for aircraft	u	10%	-
9401 20 00	- Seats of a kind used for motor vehicles	u	10%	-
9401 30 00	- Swivel seats and variable height adjustment	u	10%	-
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	u	10%	-
	- Seats of cane, osier, bamboo or similar materials:	u	10%	-
9401 51 00	-- Of bamboo or rattan	u	10%	-
9401 59 00	-- Other	u	10%	-
	- <i>Other seats, with wooden frames :</i>			
9401 61 00	-- Upholstered	u	10%	-
9401 69 00	-- Other	u	10%	-
	- <i>Other seats, with metal frames :</i>			
9401 71 00	-- Upholstered	u	10%	-
9401 79 00	-- Other	u	10%	-
9401 80 00	- Other seats	u	10%	-
9401 90 00	- Parts	kg.	10%	-
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES			
9402 10	- <i>Dentists', barbers' or similar chairs and parts thereof :</i>			
9402 10 10	--- Dentists' chairs and parts thereof	u	10%	-
9402 10 90	--- Other	u	10%	-
9402 90	- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
9402 90 10	--- Hospital beds with mechanical fittings	u	10%	-
9402 90 20	--- Parts	u	10%	-
9402 90 90	--- Other	u	10%	-
9403	OTHER FURNITURE AND PARTS THEREOF			
9403 10	- <i>Metal furniture of a kind used in offices :</i>			
9403 10 10	--- Of steel	kg.	10%	-
9403 10 90	--- Other	kg.	10%	-
9403 20	- <i>Other metal furniture :</i>			
9403 20 10	--- Of steel	kg.	10%	-
9403 20 90	--- Other	kg.	10%	-
9403 30	- <i>Wooden furniture of a kind used in offices :</i>			
9403 30 10	--- Cabinetware	kg.	10%	-
9403 30 90	--- Other	kg.	10%	-
9403 40 00	- Wooden furniture of a kind used in the kitchen	u	10%	-
9403 50	- <i>Wooden furniture of a kind used in the bed room :</i>			
9403 50 10	--- Bed stead	u	10%	-
9403 50 90	--- Other	u	10%	-
9403 60 00	- Other wooden furniture	u	10%	-
9403 70 00	- Furniture of plastics	kg.	10%	-
	- <i>Furniture of other materials, including cane, osier, bamboo or similar materials :</i>			
9403 81 00	-- Of bamboo or rattan	u	10%	-
9403 89 00	-- Other	u	10%	-
9403 90 00	- Parts	kg.	10%	-
9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED			
9404 10 00	- Mattress supports	kg.	10%	-
	- <i>Mattresses :</i>			
9404 21	-- <i>Of cellular rubber or plastics, whether or not covered :</i>			
9404 21 10	--- Of rubber	u	10%	-
9404 21 90	--- Of plastic	u	10%	-
9404 29	-- <i>Of other materials :</i>			
9404 29 10	--- Spring interior	u	10%	-
9404 29 20	--- Of Rubberised coir with or without combination of other materials, whether or not with metallic springs.	u	10%	-
9404 29 90	--- other	u	10%	-

(1)	(2)	(3)	(4)	(5)
9404 30	- <i>Sleeping bags :</i>			
9404 30 10	--- Filled with feathers or down	u	10%	-
9404 30 90	--- Other	u	10%	-
9404 90	- <i>Other :</i>			
	--- <i>Quilts :</i>			
9404 90 11	---- Filled with feathers or down	kg.	10%	-
9404 90 19	---- Other	kg.	10%	-
	--- <i>Other :</i>			
9404 90 91	---- Filled with feathers or down	kg.	10%	-
9404 90 99	---- Other	kg.	10%	-
9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED			
9405 10	- <i>Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares :</i>			
9405 10 10	--- Hanging lamps, complete fittings	u	10%	-
9405 10 20	--- Wall lamps	u	10%	-
9405 10 90	--- Other	u	10%	-
9405 20	- <i>Electric table, desk, bedside or floor-standing lamps :</i>			
9405 20 10	--- Table lamps, complete fittings	u	10%	-
9405 20 90	--- Other	u	10%	-
9405 30 00	- Lighting sets of a kind used for Christmas trees	u	10%	-
9405 40	- <i>Other electric lamps and lighting fittings :</i>			
9405 40 10	--- Searchlights and spotlights	u	10%	-
9405 40 90	--- Other	u	10%	-
9405 50	- <i>Non-electrical lamps and lighting fittings :</i>			
9405 50 10	--- Hurricane lanterns	u	10%	-
9405 50 20	--- Miner's safety lamps	u	10%	-
	--- <i>Oil pressure lamps :</i>			
9405 50 31	---- Kerosene pressure lanterns	u	10%	-
9405 50 39	---- Other	u	10%	-
9405 50 40	--- Solar lanterns or lamps	u	10%	-
	--- <i>Other oil lamps :</i>			
9405 50 51	---- Metal	u	10%	-
9405 50 59	---- Other	u	10%	-
9405 60	- <i>Illuminated signs, illuminated name-plates and the like :</i>			
9405 60 10	--- Of plastic	u	10%	-

(1)	(2)	(3)	(4)	(5)
9405 60 90	--- Of other materials	u	10%	-
	- <i>Parts :</i>			
9405 91 00	-- Of glass	kg.	10%	-
9405 92 00	-- Of plastics	kg.	10%	-
9405 99 00	-- Other	kg.	10%	-
9406	PREFABRICATED BUILDINGS			
9406 00	- <i>Prefabricated buildings :</i>			
	--- <i>Green houses :</i>			
9406 00 11	---- Green house - in ready to assemble sets	u	10%	-
9406 00 19	---- Other	u	10%	-
	--- <i>Other :</i>			
9406 00 91	---- Prefabricated housing material	u	10%	-
9406 00 92	---- Prefabricated construction for cold storage	u	10%	-
9406 00 93	---- Silos for storing ensilage	u	10%	-
9406 00 99	--- Other	u	10%	-

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

NOTES :

1. This Chapter does not cover :

- (a) Candles (heading 3406);
- (b) fireworks or other pyrotechnic articles of heading 3604;
- (c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
- (d) sports bags or other containers of heading 4202, 4303 or 4304;
- (e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
- (ij) unmounted glass eyes for dolls or other toys, of heading 7018;
- (k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) bells, gongs or the like of heading 8306;
- (m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);
- (n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) children's bicycles (heading 8712);
- (p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
- (r) decoy calls or whistles (heading 9208);
- (s) arms or other articles of Chapter 93;
- (t) electric garlands of all kinds (heading 9405);
- (u) racket strings, tents or other camping goods, or gloves, mittens and mitts (Classified according to the constituent material); or

(v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1, heading 9503 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of rule 3 (b) of the General rules for Interpretation of this schedule, and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

SUB-HEADING NOTE

Sub-heading 9504 50 covers :

(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9501	OMITTED			
9502	OMITTED			
9503	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALLKINDS			
9503 00	- <i>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:</i>			

(1)	(2)	(3)	(4)	(5)
9503 00 10	--- Of wood	u	10%	-
9503 00 20	--- Of metal	u	10%	-
9503 00 30	--- Of plastics	u	10%	-
9503 00 90	--- Other	u	10%	-
9504	VIDEO GAME CONSOLES AND MACHINES, ARTICLES OF FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT			
9504 20 00	- Articles and accessories for billiards of all kinds	u	10%	-
9504 30 00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	u	10%	-
9504 40 00	- Playing cards	u	10%	-
9504 50 00	- Video game consoles and machines, other than those of sub-heading 9504 30	u	10%	-
9504 90	- <i>Other :</i>			
9504 90 10	--- Chess set, all types	u	10%	-
9504 90 20	--- Carrom board, with or without coins and strikers	u	10%	-
9504 90 90	--- Other	u	10%	-
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES			
9505 10 00	- Articles for Christmas festivities	kg.	10%	-
9505 90	- <i>Other :</i>			
9505 90 10	--- Magical equipments	kg.	10%	-
9505 90 90	--- Other	kg.	10%	-
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS			
	- <i>Snow-skis and other snow-ski equipment :</i>			
9506 11 00	-- Skis	u	10%	-
9506 12 00	-- Ski-fastenings (ski-bindings)	kg.	10%	-
9506 19 00	-- Other	kg.	10%	-
	- <i>Water-skis, surf-boards, sailboards and other water-sport equipment :</i>			
9506 21 00	-- Sailboards	u	10%	-
9506 29 00	-- Other	u	10%	-
	- <i>Golf clubs and other golf equipment :</i>			
9506 31 00	-- Clubs, complete	u	10%	-

(1)	(2)	(3)	(4)	(5)
9506 32 00	-- Balls	u	10%	-
9506 39 00	-- Other	kg.	10%	-
9506 40 00	- Articles and equipment for table-tennis	u	10%	-
	- <i>Tennis, badminton or similar rackets, whether or not strung :</i>			
9506 51 00	-- Lawn-tennis rackets, whether or not strung	u	10%	-
9506 59	-- <i>Other :</i>			
9506 59 10	--- Squash or racketball badminton rackets, whether or not strung	u	10%	-
9506 59 90	--- Other	u	10%	-
	- <i>Balls, other than golf balls and table-tennis balls :</i>			
9506 61 00	-- Lawn-tennis balls	u	10%	-
9506 62	-- <i>Inflatable :</i>			
9506 62 10	--- Football	u	10%	-
9506 62 20	--- Volley ball	u	10%-	-
9506 62 30	--- Basket ball	u	10%	-
9506 62 90	--- Other	u	10%	-
9506 69	-- <i>Other :</i>			
9506 69 10	--- Hockey ball	u	10%	-
9506 69 20	--- Cricket ball	u	10%	-
9506 69 30	--- Golf ball	u	10%	-
9506 69 40	--- Rugby ball	u	10%	-
9506 69 90	--- Other	u	10%	-
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	u	10%	-
	- <i>Other :</i>			
9506 91	-- <i>Articles and equipment for general physical exercise, gymnastics or athletics :</i>			
9506 91 10	--- Boxing equipment	kg.	10%	-
9506 91 90	--- Other	kg.	10%	-
9506 99	-- <i>Other :</i>			
9506 99 10	--- Badminton shuttle cocks	u	10%	-
9506 99 20	--- Leg pads and bats for cricket	u	10%	-
9506 99 30	--- Shoulder pads for football	u	10%	-
9506 99 40	--- Hockey sticks and blades	u	10%	-
9506 99 50	--- Polo sticks including blades, shafts and heads	u	10%	-
9506 99 60	--- Sports net	u	10%	-
9506 99 70	--- Tennis and badminton racket pressures	u	10%	-
9506 99 80	--- Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment	u	10%	-
9506 99 90	--- Other	u	10%	-

(1)	(2)	(3)	(4)	(5)
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING 9208 OR 9705) AND SIMILAR HUNTING OR SHOOTING REQUISITES			
9507 10 00	- Fishing rods	u	10%	-
9507 20 00	- Fish-hooks, whether or not snelled	kg.	10%	-
9507 30 00	- Fishing reels	u	10%	-
9507 90	- <i>Other :</i>			
9507 90 10	--- Fish landing and butterfly nets	u	10%	-
9507 90 90	--- Other	u	10%	-
9508	ROUNDAABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES			
9508 10 00	- Travelling circuses and travelling menageries	kg.	10%	-
9508 90 00	- Other	kg.	10%	-

CHAPTER 96

Miscellaneous manufactured articles

NOTES :

1. This Chapter does not cover :
 - (a) pencils for cosmetic or toilet uses (Chapter 33);
 - (b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) imitation Jewellery (heading 7117);
 - (d) parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
 - (f) articles of Chapter 90, for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018);
 - (g) articles of Chapter 91 (for example, clock or watch cases);
 - (h) musical instruments or parts or accessories thereof (Chapter 92);
 - (i) articles of Chapter 93 (arms and parts thereof);
 - (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) articles of Chapter 95 (toys, games, sports requisites);
 - (m) works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 9602, the expression "vegetable or mineral carving material" means :
 - (a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 9603, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4P)	(5)
9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)			
9601 10 00	- Worked ivory and articles of ivory	kg.	10%	-
9601 90	- <i>Other :</i>			
9601 90 10	--- Worked tortoise-shell and articles thereof	kg.	10%	-
9601 90 20	--- Worked mother-of-pearl and articles thereof	kg.	10%	-
9601 90 30	--- Worked bone (excluding whale bone) and articles thereof	kg.	10%	-
9601 90 40	--- Worked horn, coral and other animal carving material and articles thereof	kg.	10%	-
9601 90 90	--- Other	kg.	10%	-
9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 3503) AND ARTICLES OF UNHARDENED GELATIN			
9602 00	- <i>Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin:</i>			
9602 00 10	--- Worked vegetable carving material and articles thereof	kg.	10%	-
9602 00 20	--- Moulded or carved articles of wax, stearin, natural gums and resins and other moulded or carved articles	kg.	10%	-
9602 00 30	--- Gelatin capsules, empty	kg.	10%	-
9602 00 40	--- Other articles of unhardened gelatin	kg.	10%	-
9602 00 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4P)	(5)
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)			
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles - <i>Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :</i>	u	10%	-
9603 21 00	-- Tooth brushes including dental-plate brushes	u	10%	-
9603 29 00	-- Other	u	10%	-
9603 30	- <i>Artists' brushes, writing brushes and similar brushes for the application of cosmetics :</i>			
9603 30 10	--- Artist brushes	u	10%	-
9603 30 20	--- Brushes for the application of cosmetics	u	10%	-
9603 30 90	--- Other	u	10%	-
9603 40	- <i>Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30); paint pads and rollers :</i>			
9603 40 10	--- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30);	u	10%	-
9603 40 20	--- Paint pads and rollers	u	10%	-
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	u	10%	-
9603 90 00	- Other	u	10%	-
9604 00 00	HAND SIEVES AND HAND RIDDLES	u	10%	-
9605	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING			
9605 00	- <i>Travel sets for personal toilet, sewing or shoe or clothes cleaning :</i>			
9605 00 10	--- For personal toilet	u	10%	-
9605 00 90	--- Other	u	10%	-
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS			

(1)	(2)	(3)	(4P)	(5)
9606 10	- <i>Press-fasteners, snap-fasteners and press-studs and parts thereof :</i>			
9606 10 10	--- Press-fasteners, snap-fasteners and press-studs	kg.	10%	-
9606 10 20	--- Parts	kg.	10%	-
	- <i>Buttons :</i>			
9606 21 00	-- Of plastics, not covered with textile material	kg.	10%	-
9606 22 00	-- Of base metals, not covered with textile material	kg.	10%	-
9606 29	-- <i>Other :</i>			
9606 29 10	--- Button of coconut shell or wood	kg.	10%	-
9606 29 90	--- Other	kg.	10%	-
9606 30	- <i>Button moulds and other parts of buttons; button blanks :</i>			
9606 30 10	--- Button blanks	kg.	10%	-
9606 30 90	--- Other	kg.	10%	-
9607	SLIDE FASTENERS AND PARTS THEREOF			
	- <i>Slide fasteners :</i>			
9607 11	-- <i>Fitted with chain scoops of base metal :</i>			
9607 11 10	--- Zip fasteners	kg.	10%	-
9607 11 90	--- Other	kg.	10%	-
9607 19	-- <i>Other :</i>			
9607 19 10	--- Zip fasteners	kg.	10%	-
9607 19 90	--- Other	kg.	10%	-
9607 20 00	- Parts	kg.	10%	-
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS; STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN HOLDERS, PENCIL HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 9609			
9608 10	- <i>Ball point pens :</i>			
	--- <i>With liquid ink (for rolling ball pen):</i>			
9608 10 11	---- High value ball point pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 10 12	---- Ball point pens with body or cap of precious metal or rolled precious metal	u	10%	-
9608 10 19	---- Other	u	10%	-
	--- <i>Other:</i>			
9608 10 91	---- High value ball point pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 10 92	---- Ball point pens with body or cap of precious metal or rolled precious metal	u	10%	-

(1)	(2)	(3)	(4P)	(5)
9608 10 99	---- Other	u	10%	-
9608 20 00	- Felt tipped and other porous-tipped pens and markers	u	10%	-
9608 30	- <i>Fountain pens, stylograph pens and other pens:</i> ---- <i>Fountain pens</i>			
9608 30 11	---- High value fountain pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 30 12	---- With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 19	---- Other	u	10%	-
9608 30 21	---- Stylograph pens : ---- High value pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 30 22	---- With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 29	---- Other	u	10%	-
9608 30 91	---- <i>Other :</i> ---- High value pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 30 92	---- With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 99	---- Other	u	10%	-
9608 40 00	- <i>Propelling or sliding pencils</i>	u	10%	-
9608 50 00	- Sets of articles from two or more of the foregoing sub-headings	u	10%	-
9608 60	- <i>Refills for ball point pens, comprising the ball point and ink-reservoir :</i>			
9608 60 10	--- With liquid ink (for rolling ball-pen)	u	10%	-
9608 60 90	--- Other	u	10%	-
9608 91	--- <i>Other :</i> --- <i>Pen nibs and nib points :</i>			
9608 91 10	--- Nib points for pen	u	10%	-
9608 91 20	--- Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers	u	10%	-
9608 91 30	--- Other pen nibs	u	10%	-
9608 91 91	--- <i>Other :</i> ---- Of metal	u	10%	-
9608 91 99	---- Other	u	10%	-
9608 99	--- <i>Other :</i>			
9608 99 10	--- Pen holders, pencil holders and similar holders	kg.	10%	-
9608 99 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4P)	(5)
9609	PENCILS (OTHER THAN PENCILS OF HEADING 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS			
9609 10 00	- Pencils and crayons, with leads encased in a rigid sheath	kg.	10%	-
9609 20 00	- Pencil leads, black or coloured	kg.	10%	-
9609 90	- <i>Other :</i>			
9609 90 10	--- Slate pencils	kg.	10%	-
9609 90 20	--- Other pencils	kg.	10%	-
9609 90 30	--- Pastels, drawing charcoals and writing or drawing chalks and tailors chalks	kg.	10%	-
9609 90 90	--- Other	kg.	10%	-
9610 00 00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	kg.	10%	-
9611 00 00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSED LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	kg.	10%	-
9612	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES			
9612 10	- <i>Ribbons :</i>			
9612 10 10	--- Computer printer ribbon	u	10%	-
9612 10 20	--- Ribbon for typewriters, other than electronic and similar machines	u	10%	-
9612 10 30	--- Ribbon for electronic typewriter	u	10%	-
9612 10 90	--- Other	u	10%	-
9612 20 00	- Ink-pads	u	10%	-
9613	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS			
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	u	10%	-
9613 20 00	- Pocket lighters, gas fuelled, refillable	u	10%	-
9613 80	- <i>Other lighters :</i>			
9613 80 10	--- Electronic	u	10%	-
9613 80 90	--- Other	u	10%	-

(1)	(2)	(3)	(4P)	(5)
9613 90 00	- Parts	u	10%	-
9614 00 00	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS AND PARTS THEREOF	U	10%	-
9615	COMBS, HAIR-SLIDES AND THE LIKE, HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 8516, AND PARTS THEREOF			
	- <i>Combs, hair-slides and the like:</i>			
9615 11 00	-- Of hard rubber or plastics	kg.	10%	-
9615 19 00	-- Other	kg.	10%	-
9615 90 00	- Other	kg.	10%	-
9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS			
9616 10	- <i>Scent sprays and similar toilet sprays, and mounts and heads therefor :</i>			
9616 10 10	--- Scent sprays and similar toilet sprays	kg.	10%	-
9616 10 20	--- Mounts and heads	kg.	10%	-
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg.	10%	-
9617	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS			
9617 00	- <i>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners:</i>			
	--- <i>Vacuum flasks and other vacuum vessels, complete with case :</i>			
9617 00 11	---- Vacuum flasks having a capacity not exceeding 0.75 l	kg.	10%	-
9617 00 12	---- Vacuum flasks having a capacity exceeding 0.75 l	kg.	10%	-
9617 00 13	---- Casserol and other vacuum containers	kg.	10%	-
9617 00 19	---- Other	kg.	10%	-
9617 00 90	--- Parts (other than glass inners)	kg.	10%	-
9618 00 00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS, USED FOR SHOP WINDOW DRESSING	kg.	10%	-

(1)	(2)	(3)	(4P)	(5)
9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL			
9619 00	- Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:			
9619 00 10	--- Sanitary towels (pads) or sanitary napkins	kg.	10%	-
9619 00 20	--- Tampons	kg.	10%	-
9619 00 30	--- Napkins and napkin liners for babies	kg.	10%	-
9619 00 40	--- Clinical diapers	kg.	10%	-
9619 00 90	--- Other	kg.	10%	-

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

Works of art, collectors' pieces and antiques

NOTES :

1. This Chapter does not cover :

(a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;

(b) theatrical scenery, studio back-cloths and the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or

(c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).

2. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white, or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.

(B) Heading 9706 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similarly decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of kind or of a value normal to the articles referred to in this Note are to be classified separately.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9701	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 4906 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES			
9701 10	- <i>Paintings, drawings and pastels :</i>			

(1)	(2)	(3)	(4)	(5)
9701 10 10	--- Madhubani paintings (on textiles)	u	10%	-
9701 10 20	--- Kalamkari paintings (on textiles)	u	10%	-
9701 10 30	--- Rajasthani paintings (on textiles)	u	10%	-
9701 10 90	--- Other	u	10%	-
9701 90	- <i>Other :</i>			
9701 90 91	---- Domestic articles of wood (hand decorated)	kg.	10%	-
9701 90 92	---- Restaurant decoration of plastics	kg.	10%	-
9701 90 99	---- Other	kg.	10%	-
9702 00 00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	u	10%	-
9703	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL			
9703 00	- <i>Original sculptures and statuary, in any material:</i>			
9703 00 10	--- Original sculptures and statuary, in metal	u	10%	-
9703 00 20	--- Original sculptures and statuary, in stone	u	10%	-
9703 00 90	--- Original sculptures and statuary, in other materials	u	10%	-
9704	POSTAGE OR REVENUE STAMPS, STAMP-POST MARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED , OTHER THAN THOSE OF HEADING 4907			
9704 00	- <i>Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907 :</i>			
9704 00 10	--- Used postal stamp	kg.	Free	-
9704 00 20	--- Used or unused first-day covers for philatelists	kg.	Free	-
9704 00 90	--- Other	kg.	Free	-
9705	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST			
9705 00	- <i>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest:</i>			
9705 00 10	--- Stuffed animals and birds (taxidermy)	kg.	10%	-
9705 00 90	--- Other	kg.	10%	-
9706 00 00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	kg.	10%	-

CHAPTER 98

*Project imports; laboratory chemicals; passengers' baggage,
personal importations by air or post; ship stores*

NOTES :

1. This Chapter is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in this Schedule.

2. Heading 9801 is to be taken to apply to all goods which are imported in accordance with the regulations made under section 157 of the Customs Act, 1962 (52 of 1962) and expressions used in this heading shall have the meaning assigned to them in the said regulations.

3. Heading 9802 covers all chemicals, organic or inorganic, whether or not chemically defined, imported in packings not exceeding 500 gms or 500 millilitres and which can be identified with reference to the purity, markings or other features to show them to be meant for use solely as laboratory chemicals.

4. Headings 9803 and 9804 are taken not to apply to :

- (a) motor vehicles;
- (b) alcoholic drinks;
- (c) goods imported through courier service.

5. Heading 9803 is to be taken not to apply to articles imported by a passenger or a member of a crew under an import licence or a Customs Clearance Permit either for his own use or on behalf of others.

6. Heading 9804 is to be taken not to apply to articles imported under an import licence or a Customs Clearance Permit.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9801	ALL ITEMS OF MACHINERY INCLUDING PRIME MOVERS, INSTRUMENTS, APPARATUS AND APPLIANCES, CONTROL GEAR AND TRANSMISSION EQUIPMENT, AUXILIARY EQUIPMENT (INCLUDING THOSE REQUIRED FOR RESEARCH AND DEVELOPMENT PURPOSES, TESTING AND QUALITY CONTROL), AS WELL AS ALL COMPONENTS (WHETHER FINISHED OR NOT) OR RAW MATERIALS FOR THE MANUFACTURE OF THE AFORESAID ITEMS AND THEIR COMPONENTS, REQUIRED FOR THE INITIAL SETTING UP OF A UNIT, OR THE SUBSTANTIAL EXPANSION OF AN EXISTING UNIT, OF A SPECIFIED :			

(1)	(2)	(3)	(4)	(5)
	(1) INDUSTRIAL PLANT, (2) IRRIGATION PROJECT, (3) POWER PROJECT, (4) MINING PROJECT, (5) PROJECT FOR THE EXPLORATION FOR OIL OR OTHER MINERALS, AND (6) SUCH OTHER PROJECTS AS THE CENTRAL GOVERNMENT MAY, HAVING REGARD TO THE ECONOMIC DEVELOPMENT OF THE COUNTRY NOTIFY IN THE OFFICIAL GAZETTE IN THIS BEHALF; AND SPARE PARTS, OTHER RAW MATERIALS (INCLUDING SEMI-FINISHED MATERIAL) OR CONSUMABLE STORES NOT EXCEEDING 10% OF THE VALUE OF THE GOODS SPECIFIED ABOVE PROVIDED THAT SUCH SPARE PARTS, RAW MATERIALS OR CONSUMABLE STORES ARE ESSENTIAL FOR THE MAINTENANCE OF THE PLANT OR PROJECT MENTIONED IN (1) TO (6) ABOVE			
9801 00	- <i>All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified :</i> (1) <i>industrial plant,</i> (2) <i>irrigation project,</i> (3) <i>power project,</i> (4) <i>mining project,</i> (5) <i>project for the exploration for oil or other minerals, and</i> (6) <i>such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above :</i> --- <i>Machinery :</i>			

(1)	(2)	(3)	(4)	(5)
9801 00 11	---- For industrial plant project	kg.	10%	-
9801 00 12	---- For irrigation plant	kg.	10%	-
9801 00 13	---- For power project	kg.	10%	-
9801 00 14	---- For mining project	kg.	10%	-
9801 00 15	---- Project for exploration of oil or other minerals	kg.	10%	-
9801 00 19	---- For other projects	kg.	10%	-
9801 00 20	--- Components (whether or not finished or not) or raw materials for the manufacture of aforesaid items required for the initial setting up of a unit or the substantial expansion of a unit	kg.	10%	-
9801 00 30	--- Spare parts and other raw materials (including semi-finished materials or consumable stores for the maintenance of plant or project	kg.	10%	-
9802 00 00	LABORATORY CHEMICALS	kg.	10%	-
9803 00 00	ALL DUTIABLE ARTICLES, IMPORTED BY A PASSENGER OR MEMBER OF A CREW IN HIS BAGGAGE	kg.	100%	-
9804	ALL DUTIABLE ARTICLES, INTENDED FOR PERSONAL USE, IMPORTED BY POST OR AIR			
9804 10 00	- Drugs and medicines	kg.	35%	-
9804 90 00	- Other	kg.	35%	-
9805	THE FOLLOWING ARTICLES OF STORES ON BOARD OF A VESSEL OR AIRCRAFT ON WHICH DUTY IS LEVIABLE UNDER THE CUSTOMS ACT, 1962 (52 OF 1962), NAMELY:			
9805 10 00	- Prepared or preserved meat, fish and vegetables; dairy products; soup; lard; fresh fruits	kg.	10%	-
9805 90 00	- All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products	kg.	10%	-

PROJECT IMPORTS

Project Imports Regulations, 1986

[Notfn. No. 230/86-Cus. dt. 3.4.1986 as amended by Notfn. Nos. 17/92, 142/92, 153/95, 54/97, 92/02, 37/03, 16/04, 17/06, 30/07 and 15/10]

In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962) and in supersession of the Project Imports (Registration of Contract) Regulation, 1965, except as respect things

done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title and commencement:
 - (1) These regulations may be called the Project Imports (Amendment) Regulation, 2007
 - (2) They shall come into force on the **1st day of March, 2007.**
2. Application:- These regulations shall apply for assessment and clearance of the goods falling under heading No. 98.01 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
3. Definition:- For the purposes of these regulations:-
 - (a) "industrial plant" means an industrial system designed to be employed directly in the performance of any process or series of processes necessary for manufacture, production or extraction of a commodity, but does not include;-
 - (i) establishment designed to offer services of any description such as hotels, hospitals, photographic studios, photographic film processing laboratories, photocopying studios, laundries, garages and workshops; or
 - (ii) a single machine or a composite machine, within the meaning assigned to it, in Notes 3 and 4 to section XVI of the said First Schedule;
 - Explanation.*— For the purposes of sub-clause(i), the expression "establishments designed to offer services of any description" shall not include video recording or editing units, cinematographic studios, cinematographic film processing laboratories and sound recording, processing, mixing or editing studios;
 - (b) "Sponsoring authority" means authority specified in the Table annexed to these regulations;
 - (c) "substantial expansion" means an expansion which will increase the existing installed capacity by not less than 25 per cent;
 - (d) "unit" means any self-contained portion of an industrial plant or any self contained portion of a project specified under the said heading No. 98.01 and having an independent function in the execution of the said project.
4. ELIGIBILITY:- The assessment under the said heading No. 98.01 shall be available only to those goods which are imported (whether in one or more than one consignment) against one or more specific contracts, which have been registered with the appropriate Custom House in the manner specified in regulation 5 and such contract or contracts has or have been so registered:-
 - (i) before any order is made by the proper officer of customs permitting the clearance of the goods for home consumption;
 - (ii) in the case of goods cleared for home consumption without payment of duty subject to re-export in respect of fairs, exhibitions, demonstrations, seminars, congresses and conferences, duly sponsored or approved by the Government of India or Trade Fair Authority of India, as the case may be, before the date of payment of duty.

5. **REGISTRATION OF CONTRACTS:-** (1) Every importer claiming assessment of the goods falling under the said heading No. 98.01, on or before their importation shall apply in writing to the proper officer at the port where the goods are to be imported or where the duty is to be paid for registration of the contract or contracts, as the case may be:

Provided that in the case of consignments sought to be cleared through a Custom House other than the Customs House at which the contract is registered, the importer shall produce from the Custom House of registration such information as the proper officer may require.

(2) The importer shall apply, as soon as may be, after he has obtained the Import trade control licence wherever required for the import of articles covered by the contract and in case of imports covered by the Open General Licence or imports made by Central Government, any State Government, statutory Corporation, public body or Government undertaking run as a joint stock company (hereinafter referred to as "Government Agency") as soon as clearance from the Directorate General of Technical Development or the concerned sponsoring authority, as the case may be, has been obtained.

(3) The application shall specify:-

- (a) the location of the plant or project;
- (b) the description of the articles to be manufactured, produced, mined or explored;
- (c) the installed or designed capacity of the plant or project and in the case of substantial expansion of an existing plant or project the installed capacity and the proposed addition thereto;
- (d) such other particulars as may be considered necessary by the proper officer for purposes of assessment under the said heading.

(4) The application shall be accompanied by the original deed of contract together with a true copy thereof, the import trade control licence, wherever required and an approved list of items from the Directorate General of Technical Development or the concerned sponsoring authority,

(5) The importer shall also furnish such other documents or other particulars as may be required by the proper officer in connection with the registration of contract.

(6) The proper officer shall, on being satisfied that the application is in order register the contract by entering the particulars thereof in a book kept for the purpose, assign a number in token of the registration and communicate that number to the importer and shall also return to the importer all the original documents which are no longer required by him.

6. **AMENDMENT OF CONTRACT:-** (1) If any contract referred to in regulation 5 is amended, whether before or after registration, the importer shall make an application for registration of the amendments to the said contract to the proper officer.

(2) The application shall be accompanied by the original deed of contract relating to the amendments together with a true copy thereof and the documents, if any, permitting consequential amendments to the import trade control licence, wherever required, for the import of articles covered by the contract and in the case of imports covered by Open General Licence, as soon as clearance from

the Directorate General of Technical Development or the concerned sponsoring authority, as the case may be, has been obtained along with a list of articles referred to in clause (4) of regulation 5, duly attested.

(3) On being satisfied that the application is in order, the proper officer shall make a note of the amendments in the register.

7. FINALISATION OF CONTRACT - The importer shall within three months from the date of clearance for home consumption of the last consignment of the goods or within such extended period as the proper officer may allow, submit a statement indicating the details of the goods imported together with necessary documents as proof regarding the value and quantity of the goods so imported in terms of this Regulation and any other document that may be required by the proper officer for finalisation of the contract.

TABLE

S.No.	Name of the Plant or Project	Sponsoring Authority
1.	2.	3.
1.	All plants and projects under SSI Units.	Director of Industries of the concerned State.
2.	All Power Plants and Transmission Projects NTPC under,-	National Thermal Power Corporation Ltd. Bhavan, Scope Complex, (a) National Thermal Power Corporation Ltd. 7, Lodhi Road., Institutional area, New Delhi-110 003.
	(b) Tehri Hydro Development Corporation Ltd.	Tehri Hydro Development Corporation Ltd., Bhagirathi Bhawan (Top terrace), Bhagirathipuram, Tehri (Garhwal) 249 001 (UP).
	(c) Nathpa Jhakri Power Corporation Ltd.	Nathpa Jhakri Power Corporation Ltd., Himfed Building Khalini, Shimla (HP).
	(d) North Eastern Electric Power Corporation Ltd.	North Eastern Electric Power Corporation Ltd., Brookland Compound Lower New Colony Shillong-793 001.
	(e) National Hydroelectric Power Corporation Ltd.	National Hydroelectric Power Corporation Ltd., NHPC Office Complex Sector-33, Faridabad, Faridabad (Haryana).
	(f) Bhakra Beas Management Board.	Bhakra Beas Management Board Madhya Marg, Sector-19/B Chandigarh-160 019.
	(g) Central Power Research Institute.	Central Power Research Institute, Prof. C.V. Raman Road, Raj Mahal Vilas Extn. II, Stage P.O., P.B.No.9401, Bangalore -560 094.
	(h) National Power Training Institute.	National Power Training Institute Sector 33, Faridabad Haryana - 121 003.
	(i) Power Grid Corporation of India Ltd.	Power Grid Corporation of India Ltd. Hemkunt Chambers, 6th Floor, 87, Nehru Place New Delhi-110 019.
3.	Power Plants & Transmission Projects other than those mentioned at Sl.No.2 above.	Secretary to the State Government or Union Territory concerned dealing with the subject of power or electricity.

S.No.	Name of the Plant or Project	Sponsoring Authority
1.	2.	3.
3A.	Drinking Water Supply Projects for supply of water for human or animal consumption.	Collector/District Magistrate/Deputy Commissioner of the District in which the project is located.
3B.	Aerial Passenger Ropeway Project	Joint Secretary to the Government of India in the Ministry of Tourism or the Secretary to a State Government dealing with subject of tourism.
3C.	Water Supply Projects	Collector/District Magistrate/Deputy Commissioner of the District in which the project is located
3D.	Pipeline projects for the transportation of crude oil, petroleum products or natural gas.	Ministry of Petroleum and Natural Gas.
3E.	(a) Digital Cinema development projects (b) Digital head end project	Ministry of Information and Broadcasting.
3F.	Monorail projects for urban public transport	Concerned State Government
3G.	Project for installation of mechanized handling systems and pallet racking systems in mandis and warehouses for food grains, sugar and horticulture produce.	Ministry of Agriculture
3H.	Cold storage, cold room (including farm level pre-cooling) or industrial projects for preservation, storage or processing of agriculture, apiculture, horticulture, dairy, poultry, aquatic and marine produce and meat	Ministry of Food processing Industries
3I.	Green house set up for protected cultivation of horticulture and floriculture produce.	Ministry of Agriculture
4.	Any other Plant and Project.	Concerned Administrative Ministry or Department.

Projects Notified under Heading 98.01

[Notfn. No. 42/23.7.1996 as amended by 14/97,45/97,29/99,21/00,103/01,24/02,91/02,28/03, 15/04, 18/06, 46/06, 7/07, 31/07,18/10, 17/12.]

In exercise of the powers conferred by sub-item (6) of heading No.98.01 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Central Government, having regard to the economic development of the country, hereby notifies each of the projects specified below as a project for the purpose of assessment under the said heading.

1. Port Mechanical Ore Handling Plant.
2. Salaya-Koyali Mathura Crude Oil Pipe Line Project.
3. Bombay Water Supply and Sewerage Project
4. Mathura-Delhi-Ambala-Jullundur Product Pipeline Project.
5. Operation Flood III Project of National Dairy Development Board.
6. Bombay-Pune Product Pipeline Project.
7. Gas Pipeline Projects of the Gas Authority of India Ltd.

8. Pipeline Expansion Phase IIIA - Jorhat to Bongaigaon.
9. Railway Electrification Project.
10. Research and Development Project of Research, Designs and Standards Organisation of the Indian Railway, Lucknow.
11. Calcutta Metro Railway project.
12. Konkan Railway project.
13. Kandla-Bhatinda Pipeline Project.
14. SEA-ME-WE2 Submarine Cable project.
15. National Stock Exchange Project.
16. Port Development Projects.
17. Bombay - Manmad Manglya (Indore) Pipeline Project.
18. Vishakh - Vijaywada-Secunderabad Pipeline Project.
19. Power Transmission Projects of 66 KV and above.
20. Road Development Projects of the National Highways Authority of India
21. Urban Distribution Development Projects of Andhra Pradesh State Electricity Board in Hyderabad and Tirupathi Towns.
22. Cochin International Airport project.
23. LNG Terminal of Petronet LNG Project at Dahej
24. Koyali-Navagam-Viramgam-Sidhpur-Kot-Sanganer Product Pipeline Project.
25. Delhi MRTS Project.
26. Drinking Water Supply Projects for supply of water for human or animal consumption.

Explanation- Drinking water supply Project includes a plant for desalination, demineralization or purification of water or for carrying out any similar process of processes intended to make the water fit for human or animal consumption, but does not include a plant supplying water for industrial purposes.

26A. Water Supply Projects

Explanation- Water supply Project includes a plant for desalination, demineralization or purification of water or for carrying out any similar process or processes intended to make the water fit for agricultural or industrial use.

27. LNG Terminal Project of M/s Hazira LNG Private Limited at Hazira (Gujarat).
28. Mandra-Kandla Crude Oil Pipeline Project.
29. Panipat-Rewari Product Pipeline Project.
30. Project for conversion of Kandla-Panipat Section of Kandla-Bhatinda Pipeline Project into Crude Oil service.
31. Project for LNG Regassification Plant.
32. Aerial Passenger Ropeway Project".
33. Pipeline Projects for transportation of crude oil, petroleum products or natural gas.
34. National Automotive Testing and Research and Development Infrastructure Project (NATRIP).
35. Airport development projects
36. Metro Road projects.
37. Digital Cinema development projects.
38. Monorail projects for urban public transport.
39. Digital headend projects.

40. Project for installation of mechanized handling systems and pallet racking systems in mandis and warehouses for food grains, sugar and horticulture produce.
41. Cold storage, cold room (including farm level pre-cooling) or industrial projects for preservation, storage or processing of agricultural, apiary, horticultural, dairy, poultry, aquatic and marine produce and meat.
42. Green house set up for protected cultivation of horticulture and floriculture produce.

EXEMPTION NOTIFICATIONS

Exemption to Water Supply Projects:

[Notfn. No. 14/04-Cus. dt. 8.1.2004]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts Water Supply Projects, falling under heading 9801 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from the whole of the duty of customs leviable thereon under the said First Schedule, and from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act.

Explanation: Water Supply project includes a plant for desalination, demineralization or purification of water or for carrying out any similar process or processes intended to make the water fit for agricultural or industrial use.

2. This notification shall come into force on the 9th day of January, 2004

Concessional rate of duty for specified goods imported by a passenger as baggage

[Notfn. No. 49/23.7.1996 as amended by 23/97, 28/98, 37/99, 20/00, 20/01, 24/02, 122/03, 12/04 and 32/07.]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in column (2) of the Table hereto annexed and falling under heading No.98.03 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India by a passenger as baggage, from so much of that portion of the duty of customs leviable thereon under the said First Schedule, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table, but for the classification of such goods under heading No.98.03 of the said First Schedule, subject to the conditions, if any specified in the corresponding entry in column (4) of the said Table.

TABLE

S.No.	Description	Rate	Condition
(1)	(2)	(3)	(4)
1.	The Following, namely:- (I) Goods specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Banking or Department of Revenue and insurance or Deptt. of Revenue as the case may be.) Nos. 174/66-Customs, dated the 24th September, 1966, 80/70-Customs, dated the	Rate specified in the said notifications	Conditions, if any, specified in the said notifications

S.No.	Description	Rate	Condition
(1)	(2)	(3)	(4)
	29th August, 1970, 207/89-Customs, dated the 17th July, 1989. 148/94-Customs, dated the 13th July, 1994 (S.Nos. 5 and 6). 154/94-Customs, dated the 13th July, 1994 and 51/96 Customs, dated the 23rd July, 1996 and 121/2003-Customs, dated the 1st August, 2003		
	(II) The goods specified in the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue) :- No. 21/2002- Customs dt. 1st March, 2002 against Sl. No. 83, in column (3) at item Nos. (A) and (C) S.No.132, in column (3) at item No.(1) (Cinematograph films, exposed but not developed) and S.Nos. 140, 160, 161 (only blank travellers Cheques), 164, 245, 247, 349, 363, 367, 369 and 370.		
	(III) The goods specified against item Nos. A and B of the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.37/96-Customs, dated the 23rd July, 1996.		
2.	Newspapers (including periodicals falling within heading No.49.02, music manuscripts falling within heading No.49.04, topographical plans falling within heading No. 49.05, plans, drawings and designs falling within heading no. 49.06 postage stamps falling within heading No. 97.04 and medals falling under heading No.97.05 of the First Schedule to the said Customs Tariff Act.	Rate specified in-- the said First Schedule	

Exemption to one laptop computer when imported into India by a passenger of the age of 18 years or above:

[Notfn. No. 11/04-Cus. dt. 8.1.2004]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts one laptop computer (notebook computer) falling under tariff item 98030000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India by a passenger of the age of 18 years or above (other than member of crew) from whole of the duty of Customs leviable thereon under the First Schedule to the said Customs Tariff Act.

2. This notification shall come into force on and from the 9th day of January 2004.

Ch. 98: Refund of additional duty of Customs in certain cases:**[Section 124 of the Finance Bill 2002.]**

Notwithstanding anything contained in section 25 of the Customs Act, barge mounted power plants, falling under heading 98.01 of the First Schedule to the Customs Tariff Act, shall be deemed to have been exempted from the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act, within the period commencing from the 8th December, 2000 and ending with the 28th February, 2002 (both the dates inclusive) and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, barge mounted power plants shall be deemed to be, and always to have been, exempted from the said additional duty of customs as if the exemption given by this sub-section had been in force at all material times.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to exempt the goods referred to in the said sub-section with retrospective effect as if the Central Government had the power to exempt the said goods under sub-section (1) of section 25 of the Customs Act, retrospectively at all material times.

(3) Refund shall be made of all such additional duty of customs which have been collected but which would have not been so collected if the exemption referred to in sub-section (1) had been in force at all material times.

(4) Notwithstanding anything contained in section 27 of the Customs Act, an application for the claim of refund of the additional duty of customs under sub-section (3) shall be made within six months from the date on which the Finance Bill, 2002 receives the assent of the President.

I. EXEMPTION NOTIFICATIONS FOR IMPORT OF GOODS UNDER VARIOUS EXPORT PROMOTION SCHEMES.**A. ADVANCE LICENCING SCHEME/(DEEC) SCHEME :****GENERAL EXEMPTION NO. 1****Exemption to goods when imported against an Advance Licence:**

[Notfn. No. 93/04-Cus. dt. 10.9.2004 as amended by 46/05, 77/05, 97/05, 43/06, 63/07, 116/07, 70/08, 86/08, 22/09, 19/09, 123/09, 93/10, 37/12, 40/12, 50/12, 4/13, 20/13, 46/13]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against an **Advance Licence or Advance Authorisation** issued in terms of paragraph 4.1.3 of the Foreign Trade Policy (hereinafter referred to as the said licence or authorisation) from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty, safeguard duty and anti-dumping duty** leviable thereon, respectively, under sections 3, 8 and 9A of the said Customs Tariff Act, subject to the following conditions, namely :-

(i) that the description, value and quantity of materials imported are covered by the said licence or authorisation and the said licence or authorisation is produced before the proper officer of customs at the time of clearance for debit;

(ii) that where import takes place after fulfilment of export obligation, the shipping bill number(s) and date(s) and quantity and FOB value of the resultant product are endorsed on the said licence :

Provided that where import takes place before fulfilment of export obligation, the quantity or FOB value of the resultant product to be exported are endorsed on the said licence or authorisation;

(iii) that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification have not been complied with, together with interest at the rate of fifteen per cent. per annum from the date of clearance of the said materials :

Provided that bond shall not be necessary in respect of imports made after the discharge of export obligation in full;

(iv) that the imports and exports are undertaken through seaports at Mumbai, Kolkata, Cochin, Magdalla, Kakinada, Kandla Mangalore, Mormagoa, Chennai, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Mundhra, Nagapattinam, Okha, Bedi (including Rozi-Jamnagar), Muldwarka, Porbander, Dharamtar, Vadimar, Haldia (Halida Dock Complex of Kolkata Port) Krishnapatnam and Ennore (Tamilnadu), Karaikal (Union territory of Puducherry) and Kattupalli (Tamil Nadu) or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Kolkata, Coimbatore, Delhi, Hyderabad, Jaipur, Chennai, Srinagar, Trivandrum, Varanasi, Nagpur, Cochin, Rajasansi (Amritsar) , Lucknow (Amausi), Indore and Dabolim (Goa) and Visakhapatnam or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Digchi (Pune),

Vadodara, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Talegoan (District Pune), Dhannad Rau (District Indore), Kheda (Pithampur, District Dhar), Patli (Gurgaon), Irugur Village (Tamil Nadu), Thudiyalur (Tamil Nadu), Chettipalayam (Tamil Nadu) and Veerapandi (Tamil Nadu), Marripalem Village in Taluk of Edlapadu, District Guntur and Tondiarpet (TNPM), Chennai and Irungattukottai, SIPCOT Industrial Park, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamil Nadu, Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondicherry, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur, Dadri, Tuticorin, Kundli, Bhadohi, Raipur, Mandideep (District Raisen), Durgapur (Export Promotion Industrial Park), Babarpur and Loni (District Gaziabad) or through the Land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole, Mahadipur, Nepalganj Road, Dawki, Agartala, Sutarkhandi, Amritsar Rail Cargo, Attari Road, Hilli, Ghoadanga and Changrabandha or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962).

Provided that the Commissioner of Customs may, by special order, or by a Public Notice, and subject to such conditions as may be specified by him, permits import and export from any other seaport/airport/inland container depot or through any land customs station;

(v) that the export obligation as specified in the said licence or authorisation (both in value and quantity terms) is discharged within the period specified in the said licence or authorisation or within such extended period as may be granted by the Licensing Authority or Regional Authority by exporting resultant products, manufactured in India which are specified in the said licence or authorisation and in respect of which facility under rule 18 *(rebate of duty paid on materials used in the manufacture of resultant product) or sub-rule (2) of 19 of the Central Excise Rules, 2002 has not been availed :

Provided that an Advance Intermediate Licence holder shall discharge export obligation by supplying the resultant products to exporter in terms of Paragraph 4.1.3 (b) of the Foreign Trade Policy;

(vi) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of 30 days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;

(vii) that the said licence or authorisation and the materials shall not be transferred or sold;

Provided further that where the Bond filed under condition (iii) against the said licence or authorisation has been redeemed by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, the unutilised material may be transferred to any other manufacturer except to the unit availing the benefit of notifications 49/03-CE and 50/03-CE both dated 10.6.03, 32/99-CE dated 8.7.1999, 33/99-CE dated 8.7.1999, 8/04-CE dated 21.1.2004, 20/07-CE dated 25.4.2007, 56/02-CE dated 14.11.2002, 57/02-CE dated 14.11.2002, 71/03-CE dated 9.9.2003, 56/03-CE dated 25.6.2003, 39/01-CE dated 31.7.2001 for processing under actual user condition after complying the central excise procedure relating to job work.

(viii) that in relation to the said licence or authorisation issued to a merchant exporter,-

(a) the name and address of the supporting manufacturer is specified in the said licence and the bond required to be executed by the importer in terms of condition (iii) shall be executed jointly by the merchant exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification; and

(b) exempt materials are utilised in the factory of such supporting manufacturer for discharge of export obligation and the same shall not be transferred or sold or used for any other purpose by the said merchant exporter.

2. Where the materials are found defective or unfit for use, the said materials may be re-exported back to the foreign supplier within three years from the date of payment of duty on the importation thereof:

Provided that at the time of re-export the materials are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, as the materials which were imported.

3. Notwithstanding anything contained in this notification, the actual user condition specified in condition numbers (v) and (vii) shall not be applicable in respect of authorisation issued for import of raw sugar for imports made from the 17th February, 2009 till 30th September, 2009 and the export obligation may also be fulfilled by procuring white sugar from any other factory with effect from the 17th February, 2009.

4. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation . – For the purposes of this notification, -

(i) “Foreign Trade Policy” means the Foreign Trade Policy 2004-2009 published vide notification of the Government of India in the Ministry of Commerce and Industry, No.1/2004 dated the 31st August, 2004 :

(ii) “Licensing Authority or Regional Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant a licence under the said Act;

(iii) “Materials” means -

(a) raw materials, components, intermediates, consumables, catalysts and parts which are required for manufacture of resultant product;

(b) mandatory spares within a value limit of ten per cent. of the value of the licence which are required to be exported along with the resultant product;

(c) fuel required for manufacture of resultant product; and

(d) packaging materials required for packing of resultant product;

(iv) “manufacture” has the same meaning as assigned to it in paragraph 9.37 of the Foreign Trade Policy.

GENERAL EXEMPTION NO. 2

Exemption to materials imported into India, against an Advance Licence:

[Notfn. No. 43/02-Cus., dt. 9.4.2002 as amended by Notfn. Nos. 113/02, 125/02, 57/03, 84/03, 97/03, 63/04, 46/05, 77/05, 97/05, 41/06, 63/07, 116/07, 63/08, 19/09, 46/13]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against an **Advance Licence** issued in terms of sub-paras (a) and (b) of paragraph 4.1.1 of the Export and Import Policy (hereinafter referred to as the said licence), from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the **whole of the additional duty, safeguard duty and anti-dumping duty** leviable thereon respectively under sections 3, 8 and 9A of the said Customs Tariff Act, subject to the following conditions namely:—

- (i) that the description, value and quantity of materials imported are covered by the said licence and the said licence is produced before the proper officer of customs at the time of clearance for debit;
- (ii) that where import takes place after fulfilment of export obligation, the shipping bill number(s) and date(s) and quantity and FOB value of the resultant product exported are endorsed on the said licence:

Provided that where import takes place before fulfilment of export obligation, the quantity or FOB of the resultant product to be exported are endorsed on the said licence;

- (iii) that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable, but for the exemption, on the imported materials in respect of which the conditions specified in this notification have not been complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials:

Provided that bond shall not be necessary in respect of imports made after the discharge of export obligation in full;

- (iv) that the imports and exports are undertaken through sea ports at Mumbai, Kolkata, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmagoa, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Mundhra, Nagapattinam, Okha, Bedi (including Rozi-Jamnagar), Muldwarka, Porbander, Dharamtar, Vadimar and Haldia (Haldia Dock Complex of Kolkata Port) and Krishnapatnam Vadimar or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Kolkata, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur, Cochin and Rajasansi (Amritsar), Lucknow (Amausi), Indore and Dabolim (Goa) or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Dauladtabad, (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondicherry, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur, Dadri, Tuticorin, Kundli, Bhadohi, Raipur, Madideep (District Raisen), Durgapur (Export Promotion Industrial Park), Babarpur and Loni (District Gaziabad) or through the Land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole, Mahadipur, Nepalganj Road, Dawki, Agartala, Sutarkhandi, Amritsar Rail Cargo, Attari Road, Hilli, Ghoadanga and Changrabandha or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act 1962 (52 of 1962).

Provided that the Commissioner of Customs may by special order or by a Public Notice and subject to such conditions as may be specified by him, permit import and export from any other Seaport / Airport / Inland Container Depot or through any Land Customs Station;

- (v) that the export obligation as specified in the said licence (both in value and quantity terms) is discharged within the period specified in the said licence or within such extended period as may be granted by the Licensing Authority by exporting resultant products, manufactured in India which are specified in the said licence and in respect of which facility under rule 18 or rule 19 of the Central Excise Rules, 2002 has not been availed:

Provided that an Advance Intermediate Licence holder shall discharge export obligation by supplying the resultant products to ultimate exporter in terms of sub-para (b) of para 4.1.1 of the said Export and Import Policy;

- (vi) that the importer produces evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs within a period of 30 days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow;
- (vii) that the said licence and the materials shall not be transferred or sold;
- (viii) that in relation to the said Licence issued to a Merchant Exporter, -
 - (a) the name and address of the supporting manufacturer is specified in the said licence and the bond required to be executed by the importer in terms of condition (ii) shall be executed jointly by the Merchant Exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification; and
 - (b) exempt materials are utilised in the factory of such supporting manufacturer for discharge of export obligation and the same shall not be transferred or sold or used for any other purpose by the said Merchant Exporter.

- 2. Where the materials are found defective or unfit for use, the said materials may be re-exported back to the foreign supplier within three years from the date of payment of duty on the importation thereof:

Provided that at the time of re-export the materials are identified to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the materials which were imported.

- 3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation. – In this notification, -

- (i) “Export Import Policy” means the Export and Import Policy 2002-2007, published vide notification of the Government of India in the Ministry of Commerce No. 1/2002-2007 dated the 31st March, 2002;

- (ii) "Licensing Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act.
- (iii) "Materials" means –
 - (a) raw materials, components, intermediates, consumables, catalysts, computer software and parts which are required for manufacture of resultant product;
 - (b) mandatory spares within a value limit of 10 per cent of the value of the licence which are required to be exported alongwith the resultant product;
 - (c) fuel, oil and catalysts required for manufacture of resultant product; and
 - (d) packing materials required for packaging of resultant product.

Explanation:- For the purposes of this clause, "manufacture" has the same meaning as assigned to it in paragraph 9.30 of the Export and Import Policy.

GENERAL EXEMPTION NO. 3

Exemption to materials imported under Duty Exemption Entitlement certificate issued in respect of the value, quantity, description, quality and technical characteristics -
[Notfn. No.51/00-Cus. dt.27.4.2000, 120/00, as amended by Notfn. Nos.30./01, 122/01, 113/02, 125/02,84/03, 97/03, 63/04, 46/13]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against an **Advance Licence** issued in terms of paragraph 7.2 of the Export and Import Policy 1997-2002 notified by the Government No. 1/1997-2002, dated the 31st March, 2000 (hereinafter referred to as the said licence), from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the **whole of the additional duty, safeguard duty and anti-dumping duty** leviable thereon respectively under section 3,8, and 9A of the said Customs Tariff Act, subject to the following conditions, namely:-

- (i) that the materials imported are covered by Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate), issued by the Licensing Authority in the form specified in the Schedule annexed to this notification, in respect of the value, quantity, description, quality and technical characteristics;
- (ii) that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable, but for the exemption, on the imported materials in respect of which the conditions specified in this notification have not been complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials;
(As per Sec.120(1) of the Finance Bill, 2003 the rate of fifteen per cent is applicable w.e.f. 27.4.2000)
 Provided that the bond shall not be necessary in respect of imports made after the discharge of export obligation in full.
- (iii) that the said licence and the said certificate are produced before the proper officer of customs at the time of clearance for debit;

- (iv) that the imports and exports are undertaken through sea ports at Mumbai, Calcutta, Cochin, Megdalla, Kakinada, Kandla, Mangalore, Marmagoa, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dehej, Nagapattinam Okha, Mundra, Jamnagar and Muldwarka or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varansi, Nagpur and Cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Daulatabad, (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondichery, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur and Dadri or through the land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva(Sonauli), Petrapole and Mahadipur.
Provided that the Commissioner or Customs may by special order and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, or Inland Container Depot or through the Land Customs Station.
- (v) that the export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority by exporting resultant products manufactured in India which are specified in Part 'E' of the said certificate (hereinafter referred to as resultant products) and in respect of which facility under rule 12(1) (b) or rule 13(1) (b) of the Central Excise Rules, 1944 has not been availed in respect of materials permitted under the said licence;
- (vi) that the importer produces evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs within a period of 30 days of the expiry of period allowed for fulfillment of export obligation, or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow;
- (vii) that the said licence and the materials shall not be transferred or sold;
- (viii) that in relation to an Advance Licence issued to a merchant Exporter, -
 - (a) the name and address of the supporting manufacturer is specified in the said licence and the said certificate and the bond required to be executed by the importer in terms of condition (ii) shall be executed jointly by the Merchant Exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification and
 - (b) exempt materials are utilised in the factory of such supporting manufacturer for discharge of export obligation by the said merchant exporter.

2. Where the goods are found defective or unfit for use, the said goods may be re-exported back to the foreign supplier within 3 years from the date of payment of duty on the importation thereof;

Provided at that the time of re-export the goods are identified to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the goods which were imported

3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation, - In this notification,

- (i) "Advance Licence" means an advance license issued for, -
 - (a) export of goods, or
 - (b) supply of intermediate goods for use in resultant product;
- (ii) "Export Import Policy" means the Export and Import Policy 1977-2002, published vide notification of the Government of India in the Ministry of Commerce No. (RE-99)/1977-2002 dated the 31st March, 2000;
- (iii) "Licensing Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act.
- (iv) "Materials" means -
 - (a) raw materials, components, intermediates, consumables, catalysts, computer software and parts required for manufacture of resultant product and which are incorporated in the said resultant product specified in Part E of the said certificate;
 - (b) mandatory spares within a value limit of 10% of the value of the licence which are required to be exported along with the resultant product;
 - (c) fuel, oil and catalysts required for manufacture of resultant product; and
 - (d) packing materials required for packaging of resultant product.

THE SCHEDULE DUTY EXEMPTION ENTITLEMENT CERTIFICATE

Part - 1 (Import)

(This consists of pages)

Sl. No. (IMP)

Date of issue

Port of registration

Issued to

Materials imported against licence No. (name and full address of the licensee) dated issued by to the above licence and covered by the list of materials specified in list (a) of Part 'C' of this certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India Ministry of Finance, Department of Revenue No. Customs, dated the April, 2000.

The importer shall discharge the export obligation in terms of the said notification within months from the date of issue of licence

A bond with security/surety in terms of the said notification shall be executed before clearance of the goods from the Customs.

Signature
Seal of licensing authority
Date _____

PART - A

Names and addresses of the factories where the resultant products for export are manufactured.

PART - B

Names and addresses of factories where the ancillaries to the resultant products for export are manufactured.

PART - C

LIST OF MATERIAL OF IMPORT

(a) MATERIALS TO BE IMPORTED UNDER THIS CERTIFICATE

Sl. No.	Item of Import	Quality	Technical Characteristics
1	2	3	4

Quantity	CIF Value in Indian Rs. and equivalent US \$	S.No. of the resultant products in Part E
5	6	7

(b) OTHER IMPORTED MATERIALS TO BE USED IN EXPORT PRODUCT

Sl. No.	Description	Quantity	Value
1	2	3	4

PART - D
PARTICULARS OF IMPORT OF MATERIALS

Sl.No.	No. of the materials in part - C	Bill of Entry No. date and Custom House of Import	Description. and Net	Quantity weight
1	2	3	4	5

CIF Value	<u>Duty leviable but for exemption</u> Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of Additional Duty.	Rate of duty	Amount of duty	Signature of the Customer Officer with Name, Designation and Seal
6	7	8	9	10

(For Part E and F, Please see part 2)

PART-G

Duties paid on materials in respect of which the condition of said notification are not complied with

Sl.No.	Sl. No. in Part D under which the import of the materials has been entered	Description, quantity and value of materials on which duty paid	Rate of duty leviable (i) Basic (ii) Additional	Additional Duty paid on import
1	2	3	4	5

Amount of (i) Duty difference (ii) Interest	Particulars of duty	Signature of the Customs Officer paying documents.
6	7	8

DUTY EXEMPTION ENTITLEMENT CERTIFICATE

Part - 2

II. Exports

(This consists of pages)

Sl. No. (EXP)

Date of issue

Port of Registration

Issued to

..... (Name and full address of
..... the licensee)

Materials imported against licence No. dated issued by to the above licensee and covered by the list of materials specified in list (a) of Part 'C' of this certificate would be eligible for exemption from Basic Customs Duty subject to the conditions specified in the notification of the Government of India Ministry of Finance, Department of Revenue No. 51/00 - Customs, dated the 27th April, 2000.

The licensee shall discharge the export obligation in terms of the said notification within months from the date of issue of licence

A Bond with security/surety in terms of the said notification shall be executed before clearance of the goods from the Customs.

Signature
Seal of licensing authority
Date _____

PART - A

Names and addresses of the factories where the resultant products for export are manufactured.

PART - B

Names and addresses of the factories where the ancillaries to the resultant products are manufactured.

(Part C and D figures in the Imports part of this DEEC)

GENERAL EXEMPTION NO. 3

876

PART - E
Resultant Products

Sl. No.	Description	Quality	Technical Characteristics
1	2	3	4

Quantity	FOB Value in Indian Rs./ US \$	S.No. of the materials in Part C
5	6	7

PART - F
PARTICULARS OF EXPORTS/SUPPLY

Sl.No.	Sl.No. of the resultant product in part E	Name of the Custom House of Shipment	Shipping Bill No. & Date	Name of the Vessel and outward entry of the vessel.
1	2	3	4	5

Quantity	Net weight of product	Description as per the Shipping Bill	FOB Value in Rs./US\$	Signature of Customs Officer with name, designation and seal & remarks if any.
6	7	8	9	10

PART - H

Statement of Imports and Exports made

Type of Licence	Licence No.	Date
_____	_____	_____
_____	_____	_____

Details of Imports made

Sl. No.	Sl. No. of Part C	Description	Quantity Imported	CIF Value In Rs./In equivalent US \$
1	2	3	4	5

Details of Exports made

Sl.No.	Sl.No. in Part E	Description	Quantity Exported	F.O.B. Value In Rs./In equivalent US \$
1	2	3	4	5

1. I/We hereby declare that the information given in this statement is correct.
2. I/We hereby declare that no benefit under *Rule 18 or rule 19 of the Central Excise (No.2) Rules, 2001 has been availed in respect of exports made under this DEEC.

Signature _____
 Name of the signatory _____
 Designation _____
 Full Address _____

Certificate of Chartered Accountant/Cost Accountant

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature _____
 Seal _____
 Membership No. _____

*Corrigendum vide F.No.605/187/2001-DBK dt.22.10.01.

GENERAL EXEMPTION NO. 4

Exemption to materials imported against a Special Advance Licence with actual user condition-
[Notifn. No.77/98-Cus. dt. 16.10.1998 as amended by Notifn. Nos. 51/99, 121/99, 120/00, 30/01, 122/01, 113/02, 125/02, 84/03,97/03, 63/04, 46/13.]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against a **Special Advance Licence with Actual User Condition** in terms of para 7.4 of the Export and Import Policy 1997-2002 notified by the Government of India in the Ministry of Commerce vide Public Notice No.41 (RE-98)/1997-2002, dated the 16th September, 1998 (hereinafter referred to as the said licence), from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the Additional duty** leviable thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

- (i) that the materials imported are covered by the said licence and an Actual User Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate), issued by the Licensing Authority in the form specified in the Schedule annexed to this notification, in respect of quantity and description;

Provided that the value and details of the technical specifications of the materials shall be submitted by the importer to the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction in the Bill of Entry and Part 'D' of the said certificate at the time of clearance;

- (ii) that materials imported are required in export of the resultant electronic products made of the materials and the import of the materials is made prior to the export;
- (iii) that the resultant electronic products shall be manufactured only out of the materials imported under this notification.
- (iv) that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction binding himself to pay on demand an amount equal to the duty leviable, but for the exemption, on the imported materials in respect of which the conditions specified in this notification have not been complied with, together with interest at the rate of fifteen per cent per annum from the date of clearance of the said materials;
(As per Sec.120(1) of Finance Act, 2003 the rate of fifteen% is applicable w.e.f. 16.10.1998)
- (v) that the said licence and part 'I' of the said certificate are produced before the proper officer of customs at the time of clearance for debit;
- (vi) that the importer shall maintain the record of imported materials and the export products in the format as specified in the Annexure to this notification;
- (vii) the Designated Officer of the Department of Electronics (hereinafter referred to as the said officer) verifies the relevance/useability of the imported materials in the export product as well as the quantity of such materials required for the manufacture of such export product. The said officer shall also verify the actual utilisation of the imported materials in the export product as well as the wastage in respect of export product in terms of the standard input output norms as specified in Volume-II of the Hand Book of Procedure of the Export and Import Policy 1997-2002 (hereinafter referred to as the Hand Book);

Provided that where such standard input output norms are not specified in the Hand Book for an export product, the said officer shall determine and verify the relevance/useability of the imported materials as well as the quantity of such materials required for the manufacture of such export product. The said officer shall also verify the actual utilisation of the imported materials in such export product as well as the wastage as is determined by him to be reasonable.

- (viii) that the imports and exports are undertaken through the sea ports at Mumbai, Calcutta, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmagoa, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Nagapattinam, Okha, Mundra, Jamnagar and Muldwarka or through any of the airports at Ahmedabad, Bangalore, Bhubaneshwar, Mumbai, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur and cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur and Varanasi. Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodra, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwada, Pondicherry, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur and Dadri or through the Land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole and Mahadipur.

Provided that the Commissioner of Customs, may by Special Order and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, or Inland Container Depot or through the Land Customs Station.

- (ix) that the sourcing of the imported materials from private bonded warehouses set up under para 5.15 of the Export and Import Policy 1997-2002 would be allowed;
- (x) that the export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority by exporting resultant products manufactured in India which are specified in Part 'E' of the said certificate (hereinafter referred to as resultant products);
- (xi) that the importer produces certificate from the said officer to the effect that the imported materials have been actually utilised in the manufacture of resultant products and the said certificate is produced as evidence of discharge of export obligation to the Assistant commissioner of Customs or Deputy Commissioner of Customs having jurisdiction within a period of thirty days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Assistant commissioner of Customs or Deputy Commissioner of Customs may allow;
- (xii) that the imported materials shall not be disposed of or utilised in any manner except for utilisation in discharge of export obligation;

Provided that disposal of waste shall be allowed upto the limits specified in the standard input-output norms mentioned in the said Hand Book without payment of customs duty:

Provided further that disposal of waste arising in respect of resultant product not mentioned in the standard input output norms in the said Hand Book shall be allowed without payment of Customs duty subject to verification by the said officer.

Provided also that imported materials which remain unutilised after the expiry of the export obligation period, shall be liable to customs duty but for the exemption contained in this notification, together with interest at the rate of twenty four per cent per annum from the date of clearance of the materials-

- (xiii) that the importer is registered with both the Central Excise Officer deputed for this purpose and the Electronics and software export promotion council.

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation - In this notification,-

- (i) "*Licensing Authority*" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act;
- (ii) "*materials* " means -
- (a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of resultant product specified in Part 'E' of the said certificate.
 - (b) mandatory spares within a value limit of ten per cent of the value of said licence which are required to be exported along with the resultant product; and
 - (c) packaging materials required for packing of resultant product.

THE SCHEDULE
ACTUAL USER DUTY EXEMPTION ENTITLEMENT CERTIFICATE
PART-I
(IMPORT)

(This consists of pages)

Sl.No. (IMP)

Date of Issue

Port of Registration

Issued to

..... (Name and full address
 of the Licensee)

Materials imported against Licence No..... dated issued by to the above licensee and covered by the list of materials specified in list (a) of Part 'C' of this certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No..... Customs, dated the 1998.

The importer shall discharge the export obligation in terms of the said notification within months from the date of issue of licence.

A Bond with surety/security in terms of the said notification, shall be executed before clearance of the goods from the Customs.

Signature
 Seal of Licensing Authority
 Date

PART - A

Names and addresses of the factories where the resultant products for export are manufactured.

PART - B

Names and addresses of factories where the ancillaries to the resultant products for export are manufactured.

PART - C**List of materials of import**

(a) Materials to be imported under this certificate

Sl.No.	Description of item of import	Quantity	Sr. No. of the resultant product in part E
1	2	3	4

(b) Other imported materials to be used in export product.

Sl. No.	Description	Quantity
1	2	3

PART - D**Particulars of import of materials**

Sl.No.	Sl.No. of the materials in Part -C	Bill of Entry No. date and Customs House of import	Description and technical specifications	Quantity and net weight
1	2	3	4	5

GENERAL EXEMPTION NO. 4

882

CIF	Value	Duty leviable but for exemption Heading No. of the first Schedule to the Customs Tariff Act, 1975 and Heading no. in the Schedule to the Central Excise Tariff Act, 1985 for levy of Additional duty.	Rate of Duty	Amount of duty	Signature of Customs Officer with Name, Designation, and Seal.
6	7		8	9	10

(Part E and F figure in the Export Part of this DEEC)

PART - G

Duties paid on materials in respect of which the conditions of said notification are not complied with

Sl. No.	Sl.No. in Part D under which the import of the materials has been entered	Description, Quantity and value of materials on which duty paid.	Rate of Duty leviable (i) Basic (ii) Additional (iii) Others
1	2	3	4

Amount of (i) Duty (ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
5	6	7

ACTUAL USER DUTY EXEMPTION ENTITLEMENT CERTIFICATE**PART - 2
(EXPORT)**

(This consists of pages)

Sl.No. (EXP) Date of Issue

Port of Registration

Issued to

..... (Name and full address

..... of the Licencee)

GENERAL EXEMPTION NO. 4

883

Materials imported against Licence No..... dated is-
sued by to the above licence and covered by the list of materials specified in list (a) of
Part 'C' of this certificate would be eligible for exemption from customs duties subject to the conditions
specified in the notification of the Government of India, Ministry of Finance, Department of Revenue
No..... Customs, dated the 1998.

The licensee shall discharge the export obligation in terms of the said notification within
..... months from the date of the issue of licence.

A Bond with security/surety in terms of the said notification, shall be executed before clearance of
the goods from the Customs.

Signature
Seal of Licensing authority
Date

PART - A

Names and addresses of the factories where the resultant products for export are manufactured.

PART - B

**Names and addresses of factories where the ancillaries to the resultant products for export are manu-
factured.**

(Part C and D figure in the Imports part of this DEEC)

**PART - E
Resultant products**

Sl.No.	Description	Quantity	Sr. No. of the materials in part C.
1	2	3	4

PART - F
Particulars of exports

Sl.No.	Sl.No. of the resultant product in Part E	Name of the Customs House of Shipment	Shipping Bill No. and date	Name of the Vessel and outward entry of the Vessel
1	2	3	4	5

Quantity	Net weight of the product	Description and technical specification as per the Shipping Bill	FOB Value in Rs./US\$	Signature of Customs Officer with name, designation and Seal and Remarks, if any
6	7	8	9	10

PART - H

Statement of imports and exports made

Details of imports Made :

S.No.	S.No. of Part C	Description	Quantity Imported	CIF value in Rs./ in equivalent US\$
1	2	3	4	5

Details of Exports made :

S.No.	S.No. in Part E	Description	Quantity exported	FOB value in Rs./ in equivalent US\$
1	2	3	4	5

GENERAL EXEMPTION NO. 4

885

1. I/we hereby declare that information given in this statement is correct.
2. I/We hereby declare that no benefit under *rule 18 or rule 19 of the Central Excise (No.2) Rules, 2001 has been availed in respect of exports made under this DEEC.

Signature
Name of the signatory
Designation
Full address

Certificate of Chartered Accountant/Cost Accountant

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature
Seal
Membership No.

Certificate of the said officer (Designated Officer of the Department of Electronics)

I have verified the relevance/useability of the imported materials in the export product as well as the quantity required as given above and certify that the imported materials have been utilised in the export product given in part F of the said certificate (Duty Exemption Entitlement Certificate).

Signature
Name and designation & seal

*Corrigendum vide F.No.605/187/2001-DBK dt.22.10.2001.

ANNEXURE**ACCOUNT OF MATERIALS IMPORTED FOR USE IN THE MANUFACTURE OF EXPORT PRODUCTS/RESULTANT PRODUCTS**

Sl.No.	Date	Description of imported materials received	Quantity received	Particulars of GP 1/AR 1/Other approved documents, Bill of Entry No. and date.	Name and Address of the manufacturer/importer/ stockyard/Private Bonded Ware-received from whom the imported materials received.
1	2	3	4	5	6

GENERAL EXEMPTION NO. 5

886

Range and Division/Custom House from whose jurisdiction the imported materials received	Issued for use in or in relation to the manufacture of export product/resultant product.		Description of the export product/ resultant product.
	Chit No. and Date	Quantity	
7	8	9	10

Name of the Custom House of export	Shipping Bill No. and date	Re-export of defective imported materials, if any on payment of duty		Balance Quantity in stock
		Shipping Bill No. and Date	Quantity	
11	12	13	14	15

Central Excise Officer's Initials	Remarks
16	17

GENERAL EXEMPTION NO. 5

Exemption to materials imported against Advance Licence with Actual User Condition
[Notfn. No.30/97-Cus. dt.1.4.1997 as amended by Notfn. Nos. 94/97, 10/98, 51/99, 121/99, 52/00, 120/00, 30/01, 122/01, 113/02, 125/02, 84/03, 97/03, 63/04, 46/13].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against an **Advance Licence with Actual User Condition** in terms of para 7.4 of the Export & Import Policy 1997-2002 notified by the Government of India in the Ministry of Commerce *vide* Notification No. 1/1997-2002, dated the 31st March, 1997 (hereinafter referred to as the said licence), from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the duty of Customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely -

- (i) that the materials imported are covered by an Actual User Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate), issued by the Licensing Authority in the form specified in the schedule annexed to this notification, in respect of the value, quantity, description, quality and technical characteristics;
- (ii) that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable, but for the exemption, on the imported materials in respect of which the conditions specified in this notification have not been complied with, together with interest at the rate of fifteen per cent per annum from the date of clearance of the said materials : *(as per C120(1) of Finance Bill 2003 the rate of 15% is applicable w.e.f. 1.4.1997).*

Provided that the bond shall not be necessary in respect of imports made after the discharge of export obligation in full;

- (iii) that the said licence and the said certificate are produced before the proper officer of customs at the time of clearance for debit;
- (iv) ¹that the imports and exports are undertaken through the sea ports at Mumbai, Calcutta, Cochin,² (Magdalla,) Kakinada, Kandla, Mangalore, Marmagao, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin; Visakhapatnam Dehej, Nagapattinam, Okha, Mundra, Jamnagar and Muldwarka or through any of the airports at Ahmedabad, Bangalore, Bhubaneshwar, Mumbai, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur and Cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singnalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondichery, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur and Dadri or through the Land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole and Mahadipur.

Provided that the Commissioner of Customs may by Special Order and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, or Inland Container Depot or through the Land Customs Station;

- (v) that the export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority by exporting resultants products

manufactured in India which are specified in Part 'E' of the said certificate (hereinafter referred to as resultant products) and in respect of which facility under rule 18 or rule 19 of the Central Excise *(No.2) Rules, 2001 has not been availed in respect of materials permitted under the said licence;

- (vi) that the importer produces evidence of discharge of export obligation to the satisfaction of the ³(Assistant Commissioner of Customs or Deputy Commissioner of Customs) within a period of 30 days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said ⁴(Assistant Commissioner of Customs or Deputy Commissioner of Customs) may allow;
- (vii) exempt materials shall not be disposed of or utilised in any manner except for utilisation in discharge of export obligation or for replenishment of such materials and the materials so replenished shall not be sold or transferred to any other person;
- (viii) that in relation to an Advance Licence issued to a Merchant Exporter –
 - (a) the name and address of the supporting manufacturer is specified in the said licence and the said certificate and the bond required to be executed by the importer in terms of condition (ii) shall be executed jointly by the Merchant Exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification; and
 - (b) exempt materials are utilised in the factory of such supporting manufacturer in terms of condition (vii).

Where the goods are found defective or unfit for use, the said goods may be re-exported back to the foreign supplier within 3 years from the date of payment of duty on the importation thereof.

Provided that at the time of re-export the goods are identified to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the goods which were imported.

3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation in this Notification, -

- (i) "Licensing Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act.
- (ii) "Materials" means -
 - (a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of resultant product specified in Part E of the said certificate :

Provided that the benefit of this notification shall apply to import of Acetic, Anhydride, Ephedrine and Pseudoephedrine only against licences issued with the approval of Advance Licensing Committee in the office of the Director General of Foreign Trade;

- (b) mandatory spares within a value limit of¹ (10%) of the value of the licence which are required to be exported along with the licence which are required to be exported along with the resultant product; and
- (c) packaging materials required for packing of resultant product.

THE SCHEDULE**ACTUAL USER DUTY EXEMPTION ENTITLEMENT CERTIFICATE****PART - 1
(IMPORT)**

(This consists of.....pages)

Sl. No.(IMP)

Date of issue.....

Port of Registration.....

Issued to

.....(name and full address of
the licensee)

Materials imported against licence No.....dated.....issued by.....to the above licensee and covered by the list of materials specified in list (a) of Part 'C' of this certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No.....Customs, dated the 1997.

The importer shall discharge the export obligation in terms of the said notification within months from the date of issue of licence.

A Bond with security/surety in terms of the said notification, shall be executed before clearance of the goods from the Customs.

Signature
Seal of licensing authority
Date

PART - A

Names and addresses of the factories where the resultant products for export are manufactured.

PART - B**List of Materials of Import**

Names and addresses of the factories where the ancillaries to the resultant products for export are manufactured.

PART - C**List of materials of import**

- (a) Materials to be imported under this certificate

Sl. No.	Item of Import	Quality	Technical Characteristics

GENERAL EXEMPTION NO. 5

890

1	2	3	4
Quantity	CIF value in Indian Rs. and in equivalent US\$	S. No. of the resultant products in Part E	
5	6	7	

(b) Other imported materials to be used in export product

Sl. No.	Description	Quantity	Value
1	2	3	4

PART - D
PARTICULARS OF IMPORT OF MATERIALS

Sl.No.	No. of the materials in Part -C	Bill of Entry No. date and Customs House of import	Description	Quantity and net weight
1	2	3	4	5

CIF Value	<u>Duty leviable but for exemption</u> Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading no. in the Schedule to the Central Excise Tariff Act, 1985 for levy of Additional duty.	Rate of Duty	Amount of duty	Signature of Customs Officer with Name, Designation, and Seal.
6	7	8	9	10

(Parts E and F figure in the Export Part of this DEEC)

PART - G

Duties paid on materials in respect of which the conditions of said notification are not complied with

Sl. No.	Sl.No. in Part D under which the import of the materials has been entered	Description, Quantity and value of materials on which duty paid.	Rate of Duty leviable (i) Basic (ii) Additional
1	2	3	4

Amount of (i) Duty (ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
5	6	7

ACTUAL USER DUTY EXEMPTION ENTITLEMENT CERTIFICATE**PART-2
(EXPORT)**

(This consists of pages)

Sl.No..... (EXP)

Date of issue

Port of Registration

Issued to

.....

..... (name and full address of the licensee)

Materials imported against Licence No. dated issued by to the above licensee and covered by the list of materials specified in list (a) of part 'C' of this certificate would be eligible for exemption from custom duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. Customs, dated the 1997.

The licensee shall discharge the export obligation in terms of the said Notification within months from the date of issue of licence.

A Bond with surety/ security, in terms of the said Notification, shall be executed before clearances of the goods from the customs.

Signature
Seal of licensing authority
Date

PART - A

Names and addresses of the factories where the resultant products for export are manufactured

PART - B

Names and addresses of the factories where the ancillaries to the Resultant products for export are manufactured.

(Part's C and D figure in the Imports Part of this DEEC)

PART - E
RESULTANT PRODUCTS

Sl. No.	Description	Quality	Technical Characteristics
1	2	3	4

Quantity	FOB Value in Rs./US\$	Sl No. of the materials in Part-C
5	6	7

PART - F
PARTICULARS OF EXPORTS

Sl. No.	S. No. of the resultant product in Part E	Name of the Customs House of Shipment	Shipping Bill No. & date	Name of the Vessel and outward entry of the vessel
1	2	3	4	5

Quantity	Net weight of the product	Description as per the Shipping Bill	FOB Value in Rs./US\$	Signature of Customs Officer with name, designation and Seal and remarks, if any
6	7	8	9	10

PART - H
STATEMENT OF IMPORTS AND EXPORTS MADE

Details of Imports made :

Sl. No.	S.No. of Part C	Description	Quantity imported	CIF Value in Rs./in equivalent US\$
1	2	3	4	5

Details of Exports made :

Sl. No.	S.No. in Part E	Description	Quantity imported	FOB Value in Rs./in equivalent US\$
1	2	3	4	5

1. I/We hereby declare that information given in this statement is correct.
2. I/We hereby declare that no benefit under Rule 18 or Rule 19 of Central Excise Rules, 2001 has been availed in respect of exports made under this DEEC.

Signature.....
 Name of the Signatory.....
 Designation.....
 Full Address.....

Certificate of Chartered Accountant/Cost Accountant

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature.....
 Seal.....

Membership No.....

GENERAL EXEMPTION NO. 6

Exemption to materials imported against Advance Licence issued after 1.4.1997

[Notifn. No.31/97-Cus. dt. 1.4.1997 as amended by Notifn. Nos.95/97, 10/98, 49/99, 121/99, 52/00,120/00,30/01,122/01,113/02,125/02. 84/03, 97/03, 63/04, 46/13]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against an **Advance Licence issued on or after 1st April, 1997** (hereinafter referred to as the said licence), from the **whole of the duty of customs** leviable thereon which is specified in First Schedule to the Customs Tariff Act, 1975 (51 of 1975) subject to the following conditions, namely:-

- (i) that the materials imported are covered by a Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate), issued by Licensing Authority on or after 1st April, 1997 in

the form specified in the Schedule annexed to this notification, in respect of the value, quantity, description, quality and technical characteristics;

- (ii) that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand, an amount equal to the duty leviable on the imported materials but for the exemption contained herein, in respect of which the conditions specified in this notification have not been complied with together with interest at the rate of 15% per annum from the date of clearance of the materials: *(As per Sec. 120(1) of Finance Act, 2003 the rate of 15% is applicable w.e.f. 1.4.1997)*

Provided that the Bond shall not be necessary in respect of imports made after discharge of export obligation in full;

- (iii) that the said licence and the said certificate are produced before proper officer of Customs at the time of clearance of imported materials for debit;
- (iv) that the imports and exports are undertaken through the sea ports at Mumbai, Calcutta, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmagao, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin and Visakhapatnam, Dahej, Nagapattinam, Okha, Mundra, Jamnagar and Muldwarka or through any of the airports at Ahmedabad, Bangalore, Bhubaneshwar, Mumbai, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur and Cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodra, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwada, Pondicherry, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur and Dadri or through the Land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole and Mahadipur.

Provided that the Commissioner of Customs, may by Special Order and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, or Inland Container Depot or through the Land Customs Station.

- (v) that the export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority or the Director General of Foreign Trade, by exporting Resultant products manufactured in India which are specified in Part E of the said certificate (hereinafter referred to as Resultant products) and the said certificate together with evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs is produced within 30 days of expiry of period allowed for fulfilment of export obligation or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow:

Provided that an Advance Intermediate Licence holder may discharge export obligation by supplying the Resultant products to ultimate exporter in terms of paragraph 7.5 of the Export and Import Policy;

- (vi) that exempt materials shall not be disposed of or utilised in any manner, except for utilisation in discharge of export obligation, before the export obligation under the said licence has been discharged in full;

Provided that Acetic Anhydride, Ephedrine and Pseudoephedrine, Vitamins, Pen-G and their derivatives in respect of which the benefit of this notification is claimed shall be utilised by the importer in his own factory or in the factory of any other manufacturer indicated in the said certificate even after discharge of export obligation;

- (vii) that where benefit of this notification is sought by a person other than the licensee, such benefit shall be allowed against the said licence and the said certificate only if it bears endorsement of transferability by the Licensing Authority:

Provided that benefit of this notification shall not allowed to a transferee of the licence for import of Acetic Anhydride, Ephedrine and Pseudoephedrine.

Where the goods are found defective or unfit for use, the said goods may be re-exported back to the foreign supplier within 3 years from the date of payment of duty on the importation thereof.

Provided that at the time of re-export the goods are identified to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the goods which were imported.

3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation - In this notification, -

- (i) "*Advance Licence*" means an Advance Licence issued in terms of paragraph 7.3 and an Advance Intermediate Licence issued under paragraph 7.5 of the Export and Import Policy.
- (ii) "Export and Import Policy" means the Export and Import Policy 1 April, 1997 - 31 March, 2002 published vide notification of the Government of India in the Ministry of Commerce No. 1/1997-2002 dated the 31st March, 1997.
- (iii) "*Licensing Authority*" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act;
- (iv) "*materials*" means -
 - (a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of Resultant product specified in Part E of the said certificate

Provided that the benefit of this notification shall apply to import of Acetic Anhydride, Ephedrine and Pseudoephedrine only against licences issued with the approval of Advance Licensing Committee in the office of the Director General of Foreign Trade;

- (b) mandatory spares within a value limit of 10% of the licence which are required to be exported alongwith the Resultant product; and
- (c) Packaging materials required for packing of Resultant product.

**THE SCHEDULE
DUTY EXEMPTION ENTITLEMENT CERTIFICATE
I IMPORT**

(This consists of pages)

Sl.No..... (IMP)

Date of issue

Port of Registration

Issued to

..... (name and full
..... address of
..... the licensee)

Materials imported against Licence No..... dated issued by to the above licensee and covered by the list of materials specified list (a) of part 'C' of this Certificate would be eligible for exemption from duty of Custom specified in the first schedule to the Customs Tariff Act 1975 (51 of 1975) subject to the conditions specified in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. /97-Customs, dated the , 1997.

The importer shall discharge the export obligation in terms of the said Notification within months from the date of issue of licence.

A Bond with surety/security, in terms of the said notification, ... shall be executed before clearances of the goods from the Customs.

Signature
Seal of licensing authority
Date

Part - A

Names and addresses of the factories where the resultant products are manufactured.

.....

Part - B

Names and addresses of factories where the ancillaries to the resultant products are manufactured

.....

Part - C

List of Materials of Import

(a) Materials to be imported under this certificate

Sl.No.	Material of import	Quality	Technical Characteristics
1	2	3	4

Quantity	CIF Value in indian Rs. and in equivalent US \$	S.No. of the resultant products in Part E
5	6	7

(b) Other imported materials to be used in export product

S.No.	Description	Quantity	Value
1	2	3	4

Part - D
Particulars of Import of Materials

Sl.No.	No. of the materials in Part - C	Bill of Entry No. date and Customs House of Import	Description	Quantity and net weight
1	2	3	4	5

CIF Value	<u>Duty leviable but for exemption</u> Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of Additional duty.	Rate of Duty	Signature of Amount of duty	Customs Officer with Name, Designation, and Seal.
6	7	8	9	10

(Part E & F figure in the Export Part of this DEEC)

PART - G**Duties paid on Materials in respect of which the conditions of said notification are not complied with**

Sl. No.	Sl.No. in Part D under which the import of the materials has been entered.	Description, Quantity and value of materials on which duty paid.	Rate of Duty leviable (i) Basic (ii) Additional
1	2	3	4

Additional Duty paid on import	Amount of (i) Duty Difference (ii) Interest	Particulars of duty paying documents.	Signature of the Customs Officer
5	6	7	8

DUTY EXEMPTION ENTITLEMENT CERTIFICATE
II EXPORT

(This consists of pages)

Sl.No (EXP)

Date of issue

Port of Registration

Issued to

_____ (Name and full address
 _____ of the licensee)

Materials imported against Licence No..... dated..... issued by to the above licensee and covered by the list of materials specified in list(a) of part 'C' of this certificate would be eligible for exemption from Basic Customs duty subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No...../97-Customs dated the, 1997.

The licensee shall discharge the export obligation in terms of the said Notification within months from the date of licence.

A Bond with surety/security in terms of the said notification shall be executed before clearance of the goods from Customs.

Signature
 Seal of licencing authority
 Date

Part - A**Names and addresses of the factories where the resultant product are manufactured.**

Part - B**Names and addresses of factories where the ancillaries to the resultant products are manufactured.**

(Part C and D figures in the Imports Part of this DEEC)**Part - E
RESULTANT PRODUCTS**

Sl. No.	Description	Quality tics	Technical Characteris
1	2	3	4

Quantity	FOB value in Rs./US \$	S.No. of the materials in Part-C
5	6	7

**PART - F
PARTICULARS OF EXPORTS/SUPPLY**

Sl. No.	Sl. No. of the resultant product in Part E	Name of the Customs House of Shipment	Shipping Bill No. & Date	Name of the vessel and outward entry of the vessel
1	2	3	4	5

Quantity	Net weight of the product.	Description as per the Shipping Bill	FOB value in Rs./US \$	Signature of Customs Officer with name, designation and remarks if any.
6	7	8	9	10

PART - H**Statement of Imports and Exports/Supply made**

Type of licence	Licence No.	Date
.....		
.....		

Details of Imports made

Sl. No.	Sl.No. of part C	Description	Quantity Imported	C.I.F. value in Rs./ In equivalent US \$
1	2	3	4	5

Details of Exports made

Sl. No.	Sl. No. in Part E	Description	Quantity exported	F.O.B. value in Rs. In equivalent US \$
1	2	3	4	5

1. I/We hereby declare that information given in this statement are correct.

Signature _____
 Name of the signatory _____
 Designation _____
 Full Address _____

Certificate by Chartered Accountant/Cost Accountant.

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature _____
 Seal _____
 Membership No. _____

PART -I**Endorsement of Transferability**

We have discharged the prescribed export obligation. We request that the licence and the DEEC may please be made transferrable.

Signature.....
 Name of the Signatory
 Designation
 Full address.....

DEEC is made transferable

Signature.....
 Seal of licensing authority.....
 Date.....

GENERAL EXEMPTION NO. 7**Exemption from Anti-dumping duty to imports against advance licence.**

[Notifn. No.41/97-Cus. dt. 30.4.1997 as amended by Notifn. Nos. 95/97, 10/98, 49/99, 121/99 and 52/00.]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts articles imported into India, against an Advance Licence from whole of the Anti-dumping duty leviable thereon under section 9(A) of the Customs Tariff Act, 1975 (51 of 1975), subject to the condition that exempt article shall not be disposed of or utilised in any manner except for utilisation in discharge of export obligation or for replenishment of article so utilised and the article so replenished shall not be sold or transferred to any other person.

Explanation:- In this notification, "Advance Licence" means, -

- (i) Quantity Based Advance Licence issued in terms of paragraph 50 of the Export and Import Policy 1 April, 1992 - 31 March, 1997 published vide Public Notice of the Government of India in the Ministry of Commerce No.1-ITC (PN)/92-97 dated the 31st March, 1992, as amended from time to time and endorsed with non-transferable and actual user condition; or
- (ii) Quantity Based Advance Licence issued in terms of paragraph 7.4 of the Export and Import Policy 1 April, 1997 - 31 March, 2002 published vide Notification of the Government of India in the Ministry of Commerce No.1/1997 - 2002 dated 31st March, 1997, as amended from time to time.

GENERAL EXEMPTION NO. 8**Exemption to the materials when imported into India, covered by a Value Based Duty Exemption Entitlement Certificate, issued by the Licensing Authority on or after 1st April, 1995. -**

[Notfn. No. 79/95-Cus. dt. 31.3.1995 as amended by Notfn. Nos. 147/95, 24/96, 90/97, 49/99, 121/99, 120/00, 30/01, 122/01, 113/02, 125/02, 46/13]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby

exempts materials imported into India, against a **Value based Advance Licence** (hereinafter referred to as the said licence) **issued on or after 1st April, 1995** in terms of paragraph 49 of the Export and Import Policy 1 April 1992 - 31 March, 1997, from the **whole of the duty of Customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) subject to the following conditions, namely:-

- (i) that the materials imported are covered by a **Value based Duty Exemption Entitlement Certificate** (hereinafter referred to as the said certificate), issued by the Licensing Authority on or after 1st April, 1995 in the form specified in the Schedule annexed to this notification in respect of the value, description, quality and technical characteristics;
- (ii) that the said licence and the said certificate are produced before the proper officer of customs at the time of clearance for debit;
- (iii) that the importer at the time of clearance of the imported materials -
 - (a) Omitted
 - (b) executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs binding himself to pay on demand, an amount equal to the duty leviable on the imported materials but for the exemption contained herein, in respect of which the conditions specified in this notification have not been complied with together with interest at the rate of 15% per annum from the date of clearance of the imported materials.

(As per Sec.120(1) of Finance Bill 2003, the rate of 15% is w.e.f.19.9.1995)

Provided that the bond shall not be necessary in respect of imports made after discharge of export obligation in full:

- (iv) that the imports and exports are undertaken through the sea ports at Mumbai, Calcutta, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmgoa, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Nagapattinam, Okha and Mundra or through any of the airports at Ahmedabad, Bangalore, Bhubaneshwar, Mumbai, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur and Cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondicherry and Garhi, Harsaru or through the Land Customs Station at Ranaghat, Singhabad and Raxaul

Provided that the Commissioner of Customs, may by Special Order and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, or Inland Container Depot or through a Land Customs Station.

- (v) that the export obligation is discharged, within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority, by exporting goods manufactured in India and the importer produces the said certificate together with evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs within a period of 30 days of the expiry of period allowed for fulfilment of export obligation or within such extended period as the said Assistant Commissioner of Customs may allow;
- (vi) exempt materials shall not be disposed of or utilized in any manner, except for utilisation in discharge of export obligation, before the export obligation under the said licence has been discharged in full;

Provided that the Acetic Anhydride, Ephedrine and Pseudoephedrine Vitamins, Pen-G and their derivatives in respect of which the benefit of this notification is claimed shall be utilised by the importer in

his own factory or in the factory of any other manufacturer indicated in the said certificate even after discharge of export obligation:

(vii) where benefit of the notification is sought by a person other than the licensee, such benefit shall be allowed against the said licence and the said certificate only if it bears endorsement of transferrability by the Licensing Authority.

Provided that benefit of this notification shall not be allowed to a transferee of licence for import of Acetic Anhydride, Ephedrine and Pseudoephedrine.

(viii) notwithstanding anything contained in conditions (vi) and (vii) above, the endorsement of transferability or disposal of materials shall be allowed in respect of licences issued for the export of all kinds of writing instruments (including gift sets and refills/nibs) on fulfilment of export obligation only in favour of manufacturer of writing instruments.

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanations:- In this notification,-

(i) "*Export and Import Policy 1 April, 1992 - 31 March 1977*" means the Export and Import Policy 1 April 1992 - 31 March 1997 (Revised Edition: March 1995) published vide notification of the Government of India in the Ministry of Commerce No. 1-(RE-95)/92-97 dated the 31st March, 1995.

(ii) "*Licensing Authority*" means the Director General of Foreign Trade appointed under Section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act;

(iii) "*Materials*" means -

(a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of export product specified in Part 'E' of the said certificate (hereinafter in this Explanation, referred to as the export product):

Provided that in the case of electronic goods and all kinds of writing instruments (including gift sets and refills/nibs), all export items covered by one serial number in the Standard Input Output and Value Addition norms as contained in Handbook of Procedures, 1992-97, Volume-II Published vide Public Notice No.121(PN)/92-97, dated the 31st March, 1993, of the Government of India in the Ministry of Commerce, shall be deemed to be single export product:

Provided further that the benefit of this notification shall apply to import of Acetic Anhydride only against licences, together with the quantity required for manufacture of the export product mentioned therein, issued with the approval of Advance Licensing Committee in the office of the Director General of Foreign Trade;

(b) mandatory spares, within a value limit of 5% of the value of the licence, which are required to be exported along with the export product; and

(c) packaging materials required for packing of export product.

THE SCHEDULE

VALUED BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE

I -(IMPORT)

(This consists of pages)

Sl.No (IMP)

Date of issue

Port of Registration

904

_____ (Name and full address of the licensee)

The importer shall make the exports in terms of the said notification within months from the date of issue of licence.

A Bond in terms of the said notification shall be executed before clearance of the goods from the customs.

Signature _____
Seal of licensing authority _____
Date _____

Name and addresses of the factories where the resultant product for export are manufactured.

Names and addresses of factories where the ancillaries to the resultant products for exports are manufactured.

(a) ITEMS TO BE IMPORTED UNDER THIS CERTIFICATE

Sl.No.	Item of Import	Quality	Technical characteristics	Quantity	CIF Value in Indian Rs. & in equivalent US \$	S.No. of the resultant products in Part E
1	2	3	4	5	6	7

Total Value =

(b) OTHER IMPORTED ITEMS TO BE USED IN EXPORT PRODUCT

Sl.No.	Description	Quantity	Value
1	2	3	4

PART D
PARTICULARS OF IMPORT OF MATERIALS

S.No.	No. of the materials	Bill of Entry No. date and Custom House of import	Description	Quantity and net weight	CIF Value
1	2	3	4	5	6

<u>Duty leviable but for exports</u>			Signature of the Customs Officer with Name, designation and seal	
Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of additional duty	Rate of duty Basic	Amount of duty		
7	8	9	10	

(Part E & F figure in the Export Part of this DEEC)**PART G**

Duties paid on materials in respect of which the condition of said notification are not complied with

S.No.	S.No. in Part D under which the import of the materials has been entered	Descriptions quantity and value of materials on which duty paid	Rate of duty leviable i) Basic ii) Additional	Amount of i) duty ii) Interest	Particulars of duty paying documents.	Signature of the Customs Officer
1	2	3	4	5	6	7

VALUE BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE
II-EXPORT

(This consists of pages)

Sl.No..... (EXP)

Date of issue

Port of Registration

Issued to

.....

.....

(name and full address of the licensee)

Materials imported against Licence No. dated issued by to the above importer and covered by the list of materials specified in list (a) of Part 'C' of this certificate would be eligible for exemption from Basic Customs duty subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 79/95-Customs, dated the 31st March, 1995

The importer shall make the exports in terms of the said Notification within months from the date of issue of licence.

A Bond in terms of the said notification shall be executed before clearance of the goods from the customs.

Signature

Seal of licensing authority

Date

PART - A**Name and address of the factories where the resultant products for export are manufactured**

.....

.....

PART - B**Name and address of factories where the ancillaries to the resultant products for export are manufactured.**

.....

.....

(Part C and D figures in the Import Part of this DEEC)**PART - E**
RESULTANT PRODUCTS

Sl.No.	Description	Quality	Technical Characteristics
1	2	3	4

Quantity	FOB Value in Rs./US\$	S.No. of the materials in Part-C
5	6	7

PART - F
PARTICULARS OF EXPORTS

Sl. No.	Sl. No. of the resultant product in Part E	Name of the Customs House of Shipment	Shipping Bill No. & Date	Name of the vessel and outward entry of the vessel
1	2	3	4	5

Quantity	Net weight of the product.	Description as per the Shipping Bill	FOB value in Rs./US \$	Signature of Customs Officer with name, designation and remarks if any.
6	7	8	9	10

PART - H
Statement of Imports and Exports Made

Type of licence	Licence No.	Date
.....		
.....		

Details of Imports made

Sl. No.	Sl.No. of part C	Description	Quantity Imported	C.I.F. value in Rs./ In equivalent US \$
1	2	3	4	5

Details of Exports made

Sl. No.	Sl. No. in Part E	Description	Quantity exported	F.O.B. value in Rs. In equivalent US \$
1	2	3	4	5

1. I/We hereby declare that information given in this statement is correct.

Signature
Name of the Signatory
Designation
Full Address

Certificate by Chartered Accountant/Cost Accountant

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature
Seal
Membership No.

PART - I**Endorsement of Transferability**

We have discharged the prescribed export obligation. We request that the licence and the DEEC may please be made transferable.

Signature
Name of the signatory
Designation
Full Address

DEEC is made transferable

Signature
Seal of licensing authority
Date

GENERAL EXEMPTION NO. 9

Exemption to the materials when imported into India against an Advance Licence issued on or after 1st April, 1995, covered by a Quantity Based Duty Exemption Entitlement Certificate.

[Notfn. No. 80/95-Cus., dt. 31.3.1995. as amended by Notfn. Nos.141/95, 25/96, 91/97, 49/99, 121/99, 120/00, 30/01, 122/01,113/02,125/02, 46/13].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against an **Advance Licence issued on or after 1st April, 1995** (hereinafter referred to as the said licence), from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) subject to the following conditions, namely:-

(i) that the materials imported are covered by a **Quantity Based Duty Exemption Entitlement Certificate** (hereinafter referred to as the said certificate), issued by the Licensing Authority on or after 1st April, 1995 in the form specified in the Schedule annexed to this notification, in respect of the value, quantity, description, quality and technical characteristics;

Provided that where the quantity allowed for a particular description of material cannot be imported within the specified value under the said Certificate, the Commissioner of Customs may allow adjustment of individual value within total value;

(ii) that the importer at the time of clearance of the imported materials -

(a) Omitted

(b) executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand, an amount equal to the duty leviable on the imported material but for the exemption contained therein, in respect of which the conditions specified in this notification have not been complied with together with interest at the rate of 15% per annum from the date of clearance of the materials: *(As per Sec.120(1) of Finance Bill 2003, the rate of 15% is w.e.f. 19.9.1995)*

Provided that the bond or legal undertaking shall not be necessary in respect of imports made after discharge of export obligation in full,

(iii) that the said licence and the said certificate are produced before the proper officer of Customs at the time of clearance of imported goods for debit,

(iv) that the imports and exports are undertaken through the sea ports at Mumbai, Calcutta, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmagoa, Madras, Nhava Sheva, Paradeep, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Nagapattinan, Okha and Mundra or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur and Cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondicherry and Garhi Harsaru or through the Land Customs Station at Ranaghat, Singhabad and Raxaul.

Provided that the Commissioner of Customs, may by Special Order and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, or Inland Container Depot or through the Land Customs Station.

(v) that the export obligations is discharged, within the period specified in the said certificate or within such extended period as may be granted by the Licencing Authority or the Director General of Foreign Trade, by exporting goods manufactured in India and the said certificate bearing an endorsement of the Licencing Authority evidencing discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner is produced within 30 days of the expiry of period allowed for fulfilment of export obligation or within such extended period as said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow;

(vi) exempt materials shall not be disposed of or utilized in any manner, except for utilisation in discharge of export obligation, before the export obligation under the said licence has been discharged in full;

Provided that the Acetic Anhydride, Ephedrine and Pseudoephedrine, Vitamin Pen-G and their derivatives in respect of which the benefit of this notification is claimed shall be utilised by the importer in his own factory or in the factory of any other manufacturer indicated in the said certificate even after discharge of export obligation:

(vii) where benefit of this notification is sought by a person other than the licensee, such benefit shall be allowed against the said licence and the said certificate only if it bears endorsement of transferability by the Licensing Authority.

Provided that benefit of this notification shall not be allowed to a transferee of licence for import of Acetic Anhydride, Ephedrine and Pseudoephedrine.

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanations:- In this notification,-

(i) "*Advance Licence*" means the Quantity based Advance Licence issued in terms of paragraph 50 and Quantity based Advance Intermediate Licence issued under paragraph 55 of the Export and Import Policy, April-1992-March, 1997;

(ii) "*Export and Import Policy April, 1992 - March 1997*" means the Export and Import Policy 1 April 1992 - 31 March 1997 published vide notification of the Government of India in the Ministry of Commerce No. 1-(RE-95)/92-97 dated the 31st March, 1995.

(iii) "*Licensing Authority*" means the Director General of Foreign Trade appointed under Section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act;

(iv) "*Materials*" means -

(a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of export product specified in Part E of the said certificate (hereinafter in this Explanation, referred to as the export product); or, in case of Quantity based Advance Intermediate Licence, for manufacture and supply to holder of a Special Imprest Licence for producing final goods referred to in sub-clauses (b), (c) and (d) of clause (iii) of the Explanation in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 128/94-Customs, dated the 10th June, 1994:

Provided that the benefit of this notification shall apply to import of Acetic Anhydride, only against licences, issued with the approval of Advance Licensing Committee in the office of the Director General of Foreign Trade;

(b) mandatory spares, within a value limit of 5% of the value of the licence, which are required to be exported along with the export product; and

(c) packaging materials required for packing of export product.

THE SCHEDULE
QUANTITY BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE
I -(IMPORT)

(This consists of _____ pages)

Serial No. _____(IMP) Date of issue _____

Port of registration: _____

Issued to

(name and full address of the licensee)

Materials imported against Licence No. _____ dated the _____ issued by _____ to the above importer and covered by the list of materials specified in list (a) of Part 'C' of this Certificate would be eligible for exemption from Basic Customs duty subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. /95-Customs dated

The importer shall make the exports in terms of the said notification within months from the date of issue of licence.

A bond in terms of the said notification shall be executed before the clearances of the goods from the Customs.

Signature

Seal of licensing authority

Date:

Bond/Legal undertaking executed on _____ for
 Rs. _____ (Rupees _____) and registered under S.No. _____ with this office.

It has been verified that the export obligations has been discharged in full. Therefore requirement of Bond/Legal undertaking is waived.

(Strike off inapplicable portion)

Signature

Seal of licensing authority

Date:

PART A

Names and addresses of the factories where the resultant products for exports are manufactured.

PART B

Names and addresses of the factories where the ancillaries to the resultant products for exports are manufactured.

PART C**LIST OF ITEMS OF IMPORT****(a) ITEMS TO BE IMPORTED UNDER THIS CERTIFICATE**

Sl.No.	Item of Import	Quality	Technical characteristics	Quantity	CIF Value in Indian Rs. & in equivalent US \$	S.No. of the resultant products in Part E
1	2	3	4	5	6	7

(b) OTHER IMPORTED ITEMS TO BE USED IN EXPORT PRODUCT

Sl.No.	Description	Quantity	Value
1	2	3	4

PART D**PARTICULARS OF IMPORTS OF MATERIALS**

Sl.No.	No. of the materials in Part C	Bill of Entry No. date and Custom House of import	Description	Quantity and net weight	CIF Value
1	2	3	4	5	6

Duty leviable but for exemption

Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Hading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of additional duty.	Rate of duty (i) Basic (ii) Additional	Amount of (i) duty (ii) interest	Signature of the Customs Officer with name, designation and seal

7	8	9	10

(Part E & F figure in the Export Part of this DEEC)**PART G**

Duties paid on materials in respect of which the condition of the said notification are not complied with

S.No.	S.No. in Part D under which the import of the materials has been entered	Descriptions quantity and value of materials on which duty paid	Rate of duty leviable i) Basic ii) Additional	Amount of i) duty ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
1	2	3	4	5	6	7

QUANTITY BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE**II. EXPORTS**

(This consists of pages)

Sl.No..... (EXP)

Date of issue

Port of Registration

Issued to

.....
.....

(name and full address of the licensee)

Materials imported against Licence No. dated issued by to the above importer and covered by the list of materials specified in list (a) of Part 'C' of this certificate would be eligible for exemption from Basic Customs duty subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 80/95-Customs dated the 31st March, 1995.

The importer shall make the exports in terms of the said notification within _____ months from the date of issue of licence.

A Bond in terms of the said notification, shall be executed before clearances of the goods from the Customs.

Signature
Seal of Licensing authority
Date

PART - A**Names and addresses of the factories where the resultant products for export are manufactured**

PART - B**Name and addresses of factories where the ancillaries to the resultant products for export are manufactured.**

(Part C and D figures in the Imports Part of this DEEC)**PART - E
RESULTANT PRODUCTS**

Sl.No.	Description	Quality	Technical Characteristics
1	2	3	4

Quantity	FOB Value in Rs./US\$	S.No. of the materials in Part-C
5	6	7

**PART - F
PARTICULARS OF EXPORTS**

Sl.No.	Sl.No. of the resultant product in Part E	Name of the Customs House of Shipment	Shipping Bill No. and Date	Name of the vessel and outward entry of the vessel
1	2	3	4	5

Quantity	Net weight of the export product	Description as per the Shipping Bill	FOB value in Rs./US \$	Signature of Customs Officer with name, designation and seal & remarks, if any
6	7	8	9	10

PART - H

STATEMENT OF IMPORTS AND EXPORTS/SUPPLY MADE

Type of Licence: - Licence No. Date:

.....

.....

Details of Imports Made

Sl.No.	Sl.No. of part C	Description	Quantity Imported	C.I.F. Value In Rs./ in Equivalent US \$
1	2	3	4	5

Details of Exports Made

Sl.No.	Sl.No. of part E	Description	Quantity Exported	FOB Value In Rs./In Equivalent US \$
1	2	3	4	5

1. I/We hereby declare that information given in this statement are correct.

Signature
Name of the signatory
Designation
Full Address

Certificate by Chartered Accountant/Cost Accountant

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature
Seal
Membership No.

PART - I

Endorsement of Transferability

We have discharged the prescribed export obligation. We request that the licence and the DEEC may please be made transferable.

Signature
Name of the signatory
Designation
Full Address

DEEC is made transferable

Signature
Seal of licensing authority
Date

GENERAL EXEMPTION NO.10

Material imported into India against Special Value Based Advance Licence for export of readymade garments.

[Notfn. No. 106/95-Cus. dt. 2.6.1995 as amended by Notfn. No. 142/95, 5/96, 27/96, 46/13]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against **Special Value Based Advance Licence** (hereinafter referred as the said licence) for the export of **readymade garments (other than leather garments)** issued under Scheme 'A' contained in Appendix XXII-A of the Handbook of Procedure 1 April 1992 - 31 March 1995, Vol.I (Revised Edition : April, 1995) published in terms of paragraph 53 of the Export and Import Policy by the Government of India in the Ministry of Commerce vide Public Notice No.292/(PN)92-97 dated the 30th April, 1995, from the **whole of the duty of Customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty leviable** thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

- (1) Material imported are covered by a Value Based Duty exemption Entitlement Certificate (hereinafter referred to as the said certificate) issued by the Licencing Authority in the form specified in the Schedule annexed to this notification;
- (2) That the importer, at the time of clearance of imported materials,-
 - (a) produces the said licence and the said certificate for debit by the proper officer of the Customs;
 - (b) Omitted.

- (c) executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand, an amount equal to the duty leviable on the imported materials but for the exemption contained herein in respect of which the conditions specified in this notification have not been complied with together with interest at the rate of 24% per annum from the date of clearance of the materials.
- (3) that the imports and exports are undertaken through sea ports at Bombay, Calcutta, Cochin, Kandla, Mangalore, Marmagao, Madras, Nhava Sheva, Paradeep, Tuticorin and Visakhapatnam, or through any of the airports at the Ahmedabad, Bangalore, Bombay, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum and Varanasi or through any of the Inland Container Depots at Bangalore, Coimbatore, Delhi Gauhati, Hyderabad, Kanpur, Ludhiana, Moradabad, Pimpri(Pune) and Pitampur (Indore):

Provided that the Commissioner of Customs may by special order and subject to such conditions as may be specified by him, permit import and export through any other sea port, airport or Inland Container Depot or through a land customs station.

- (4) That export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licencing Authority by exporting goods manufactured with the use of materials imported in terms of this notification and the importer produces the said certificate together with evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs within a period of thirty days of the expiry of period allowed for fulfilment of export obligation or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow;
- (5) The exempt materials shall be utilised only for the discharge of export obligation and no part thereof shall be disposed of or utilised in any other manner.

Provided that after discharge of export obligation in full, the exempt materials may be processed by the importer in his own factory for manufacture of any other goods.

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation. In this notification, -

- (i) "Export and Import Policy" means Export and Import Policy 1 April 1992 - 31 March, 1997 (Revised Edition : March, 1995) published vide notification of Government of India in the Ministry of Commerce notification No.1 (RE-95)/92-97 dated the 31st March, 1995.
- (ii) "Licencing authority" means the Director General, Foreign Trade appointed under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act,

(iii) "materials" means -

- (a) fabrics to be actually used in the manufacture of garments to be exported as specified in Part E, under the heading "II. EXPORT", of the said certificate, and
- (b) Trimmings and embellishments, not exceeding 25% of the value of fabrics actually imported or 20% of the CIF value of licence, whichever is more, namely:-

1. Buckles, hooks and bars.
2. Collarstays, Collar patties, butterfly, shoulder pads and other garment stays including plastic stays.
3. Paper patterns/plastic patterns
4. Polyester button blanks, polyester buttons, pearl buttons, plastic buttons, chalk buttons, horn buttons, metal buttons.
5. Lables including woven, printed stickers, stone stickers, self-adhesive metal lables, ruberised lables and woven tapes.
6. Studs.
7. Tags, Tag guns, tag gun needles.
8. Vapoprint transfer papers.
9. Thermoplastic transfer papers.
10. Fusible embroidery motifs or prints.
11. Elastic cloth in running length.
12. Laces.
13. Lining and interlining materials.
14. Sewing thread including all types of embroidery threads.
15. Elastic tape and webbing (including heat resisting rubber tape) and book tapes.
16. Polywadding.
17. Buttons.
18. All types of fasteners including snap fasteners and press fasteners.
19. Zip fasteners (slide fasteners).
20. Badges including embroidered badges.
21. Elastic bands.
22. Stones, sequins and beads required for embroidery.
23. Quilted wadding.

THE SCHEDULE
VALUE BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE
SPECIAL SCHEME A FOR READYMADE GARMENTS
(OTHER THAN LEATHER GARMENTS)
I. IMPORT

(This consists of _____ pages)

Sl.No. _____ (IMP)

Port of Registration

Date of issue _____

Issued to _____ (name and full address of the importer.)

Materials imported against Licence No. _____ dated _____ issued by _____ to the above importer and covered by the list of materials specified under part 'C' of this Certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.106/95-Customs, dated the 2nd June, 1995.

The Importer shall make the exports in terms of the said Notification within _____ months from the date of issue of the said licence.

A bond in terms of the said notification shall be executed before clearance of the goods from the customs.

Signature

Seal of licensing authority

Date _____

PART - A

Names and addresses of the factories where the resultant products for export are manufactured.

PART - B

Names and addresses of factories where the ancillaries to the resultant products for export are manufactured.

PART - C

LIST OF ITEMS OF IMPORT

Sl.No.	Item of Import	Quality	Technical Characteristics
1	2	3	4

Quantity	CIF Value in Indian Rs. and equivalent US \$	S.No. of the resultant products in Part E
5	6	7

Total Value =

PART - D
PARTICULARS OF IMPORT OF MATERIALS

Sl.No.	No. of the materials in part - C	Bill of Entry No. date and Custom House of Import	Description.	Quantity and Net weight
1	2	3	4	5

CIF Value	Duty leviable but for exemption		Amount of duty
	Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of Additional duty	Rate of duty (i) Basic (ii) Additional.	
6	7	8	9

Signature of the Customs Officer
with Name, Designation and Seal.

10

(Part E & F figure in the Export Part of this DEEC)

PART - G

Duties paid on Materials in respect of which the condition of said notification are not complied with

Sl.No.	Sl.No. in part D under which the import of the materials has been entered	Description, Quantity and value of Materials on which duty paid.	Rate of Duty leviable (i) Basic (ii) Additional
1	2	3	4

Amount of (i) Duty (ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
5	6	7

II. EXPORT

(This consists of _____ pages)

Sl.No. _____ (EXP)

Date of Issue _____

Port of Registration _____

Issued to _____

(Name and full address of the importer)

Material imported against Licence No. _____ dated _____ issued by _____ to the above importer and covered by the list of materials specified under part 'C' of this Certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.106/95-Customs, dated the 2nd June, 1995.

The Importer shall make the exports in terms of the said Notification within _____ months from the date of issue of the said licence.

A Bond in terms of the said notification shall be executed before clearance of the goods from the customs.

Signature

Seal of licensing authority

Date _____

PART - A

Names and addresses of the factories where the resultant products for export are manufactured.

PART - B

Names and addresses of factories where the ancillaries to the resultant products for export are manufactured.

(Part C and D figure in the Import Part in this DEEC)

**PART-E
RESULTANT PRODUCTS**

Sl.No.	Description	Quality	Technical Characteristics	Quantity
1	2	3	4	5

FOB Value in Rs./US\$	S.No. of the materials in Part C
6	7

PART - F
PARTICULARS OF EXPORTS

Sl.No.	Sl.No. of the resultant product in part E	Name of the Custom House of Shipment	Shipping Bill No. & Date	Name of the Vessel and outward entry of the vessel
1	2	3	4	5

Quantity	Net weight of the export product	Description as per the Shipping Bill	FOB Value in Rs./US\$	Signature of Customs Officer with name, designation and seal & remarks if any
6	7	8	9	10

PART - H

Statement of Imports and Exports made
Type of Licence _____ Licence No. _____ Date _____

Details of Imports made

Sl.No.	Sl.No. of Part C	Description	Quantity Imported	F.O.B. Value In Rs./In equivalent US \$
1	2	3	4	5

GENERAL EXEMPTION NO. 11

923

Details of Exports made

Sl.No.	Sl.No. in Part E	Description	Quantity Exported	F.O.B. Value In Rs./In equivalent US \$
1	2	3	4	5

1. I/We hereby declare that the information given in this statement is correct.
2. Export goods were manufactured using materials imported under this certificate.
3. Duties on materials not used, in the export product have been paid as per details in Part G.

Signature _____
Name of the signatory _____
Designation _____
Full Address _____

Certificate by Chartered Accountant/Cost Accountant

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature _____
Seal _____
Membership No. _____

GENERAL EXEMPTION NO. 11**Material imported into India against Special Value Based Advance Licence for the export of readymade Garments****[Notfn. No. 107/95-Cus. dt. 2.6.1995 as amended by 140/95, 6/96, 28/96, 46/13]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against **Special Value Based Advance Licence** (hereinafter referred to as the said licence) for the **export of readymade garments (other than leather garments)** issued under Scheme 'B' contained in Appendix XXII-A of the Handbook of Procedure 1 April 1992 - 31 March 1995, Vol.I (Revised Edition : April, 1995) published in terms of paragraph 53 of the Export and Import Policy by the Government of India in the Ministry of Commerce vide Public Notice No.292/(PN)92-97 dated the 30th April, 1995, from the **whole of the duty of Customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

- (1) Material imported are covered by a Value Based Duty exemption Entitlement Certificate (hereinafter referred to as the said certificate) issued by the Licencing Authority in the form specified in the Schedule annexed to this notification;
- (2) The importer has received an export order for export of readymade garments for which the foreign buyer has opened an irrevocable Letter of Credit in freely convertible currency in favour of the importer and the importer has in turn also opened an overseas Letter of Credit (hereinafter referred to as the overseas Letter of Credit) for import of materials for a value not exceeding 67% of the value of the irrevocable Letter of Credit opened by the foreign buyer.
- (3) The importer at the time of clearance, -
 - (a) produces the said licence, certificate, and the overseas Letter of Credit for debit by proper officer of Customs;
 - (b) Omitted
 - (c) executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs binding himself to pay on demand, an amount equal to the duty leviable on the imported materials but for the exemption contained herein in respect of which the conditions specified in this notification have not been complied with together with interest at the rate of 24% per annum from the date of clearance of the materials
- (4) That the materials imported are utilised only for the manufacture and export of goods for which irrevocable Letter of Credit has been opened in favour of importer by the foreign buyer and no part of such materials shall be disposed of or utilised in any other manner.
- (5) That the export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licencing Authority by exporting goods manufactured with the use of materials imported in terms of this notification and the importer produces the said certificate together with evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs within a period of thirty days of the expiry of period allowed for fulfilment of export obligation or within such extended period as the said Assistant Commissioner of Customs may allow;
- (6) that the imports and exports are undertaken through sea ports at Bombay, Calcutta, Cochin, Kandla, Mangalore, Marmagao, Madras, Nhava Sheva, Paradeep, Tuticorin and Visakhapatnam, or through any of the airports at the Ahmedabad, Bangalore, Bombay, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum and Varanasi or through any of the Inland Container Depots at Bangalore, Coimbatore, Delhi Gauhati, Hyderabad, Kanpur, Ludhiana, Moradabad, Pimpri(Pune) and Pitampur (Indore):

Provided that the Commissioner of Customs may by special order and subject to such conditions as may be specified by him, permit import and export through any other sea port, airport or Inland Container Depot or through a land customs station.

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been

dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation In this notification, -

- (i) "Export and Import Policy" means Export and Import Policy 1 April 1992 - 31 March, 1997 (Revised Edition : March, 1995) published vide notification of Government of India in the Ministry of Commerce notification No.1 (RE-95)/92-97 dated the 31st March, 1995.
- (ii) "Licencing authority" means the Director General, Foreign Trade appointed under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act,
- (iii) "materials" means -
 - (a) fabrics to be actually used in the manufacture of garments to be exported to the foreign buyer in terms of Letter of Credit opened by him in favour of importer;
 - (b) Trimmings and embellishments and sample yardage not exceeding 3% of the value of overseas Letter of Credit.

THE SCHEDULE
VALUE BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE
SPECIAL SCHEME B FOR READYMADE GARMENTS
I. IMPORT

(This consists of _____ pages)

Sl.No. _____ (IMP)

Date of issue _____

Port of Registration _____

Issued to

_____ (name and full address of the importer.)

Materials imported against Licence No. _____ dated _____ issued by _____ to the above importer and covered by the list of materials specified under part 'C' of this Certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.107/95-Customs, dated the 2nd June, 1995.

The Importer shall make the exports in terms of the said Notification within _____ months from the date of issue of the said licence.

A bond in terms of the said notification shall be executed before clearance of the goods from the customs.

Signature
 Seal of licensing authority
 Date _____

PART - A

Names and addresses of the factories where the resultant products for export are manufactured.

PART - B

Names and addresses of factories where the ancillaries to the resultant products for export are manufactured.

PART - C

LIST OF ITEMS OF IMPORT

Sl.No.	Item of Import	Quality	Technical Characteristics
1	2	3	4

Quatity	CIF Value in Indian Rs. and equivalent US \$	S.No. of the resultant products in Part E
5	6	7

Total Value =

PART - D**PARTICULARS OF IMPORT OF MATERIALS**

Sl.No.	Sl. No. of the materials in part - C	Bill of Entry No. date and Custom House of Import	Description.	Quantity and net weight
1	2	3	4	5

CIF Value	Duty leviable but for exemption Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of Additional Duty.	Rate of duty (i) Basic (ii) Additional.	Amount of duty

6	7	8	9

Signature of the Customs Officer
with Name, Designation and Seal.

10

(Parts E & F figure in the Export Part of this DEEC)

PART - G

Duties paid on Materials in respect of which the condition of said Notification are not complied with

Sl.No.	Sl.No. in part D under which the import of the materials has been entered	Description, Quantity and value of Materials on which duty paid.	Rate of Duty leviable (i) Basic (ii) Additional.
1	2	3	4

Amount of (i) Duty (ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
5	6	7

II. EXPORT

(This consists of _____ pages)

Sl.No. _____ (EXP)

Date of Issue _____

Port of Registration _____

Issued to

(Name and full address of the importer)

Materials imported against Licence No. _____ dated _____ issued by _____ to the above importer and covered by the list of materials specified under part 'C' of this Certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.107 /95-Customs, dated the 2nd June, 1995.

The Importer shall make the exports in terms of the said Notification within _____ months from the date of issue of the said licence.

A Bond in terms of the said notification shall be executed before clearance of the goods from the customs.

Signature
Seal of licensing authority
Date _____

PART - A

Names and addresses of the factories where the resultant products for export are manufactured.

PART - B

Names and addresses of factories where the ancillaries to the resultant products for export are manufactured.

(Part C and D figure in the Import Part in this DEEC)

**PART-E
RESULTANT PRODUCTS**

Sl.No.	Description	Quality	Technical Characteristics	Quantity
1	2	3	4	5
FOB Value in Rs./US\$			S.No. of the materials in Part C	
6			7	

**PART - F
PARTICULARS OF EXPORTS**

Sl.No.	Sl.No. of the resultant product in part E	Name of the Custom House of Shipment	Shipping Bill No. & Date	Name of the Vessel and outward entry of the vessel
1	2	3	4	5

GENERAL EXEMPTION NO. 11

929

Quantity	Net weight of the export product	Description as per the Shipping Bill	FOB Value in Rs./US\$	Signature of Customs Officer with name, designation and seal & remarks if any
6	7	8	9	10

PART - H

Statement of Imports and Exports made

Type of Licence _____ Licence No. _____ Date _____

Details of Imports made

Sl.No.	Sl.No. of Part C	Description	Quantity Imported	F.O.B. Value In Rs./In equivalent US \$
1	2	3	4	5

Details of Exports made

Sl.No.	Sl.No. in Part E	Description	Quantity Exported	F.O.B. Value In Rs./In equivalent US \$
1	2	3	4	5

1. I/We hereby declare that the information given in this statement is correct.
2. Export goods were manufactured using materials imported under this certificate.
3. Duties on materials not used, in the export product have been paid as per details in Part G.

Signature _____

Name of the signatory _____

Designation _____

Full Address _____

Certificate by Chartered Accountant/Cost Accountant

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature _____
 Seal _____
 Membership No. _____

GENERAL EXEMPTION NO. 12

Material Imported against a Value Based Advance Licence, issued on or after 19th September, 1995. [Notfn. No. 148/95-Cus., dt. 19.9.1995 as amended by Notfn. Nos. 29/96, 92/97, 51/99, 121/99, 120/00, 30/01, 122/01, 113/02, 125/02, 46/13].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against a **Value based Advance Licence** (hereinafter referred to as the said licence) applied for and **issued on or after 19th September, 1995** in terms of paragraph 49 of the Export and Import Policy 1992-1997, with an obligation to export products specified in the Table annexed to this notification, from the **whole of the duty of customs** leviable therein which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

- (i) that the materials imported are covered by a Value based Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate) issued by the Licensing Authority in the form specified in the Schedule annexed to this notification;
- (ii) that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable but for the exemption on the imported materials in respect of which the conditions specified in this notification have not been complied with, together with interest at the rate of fifteen per cent per annum from the date of clearance of the said materials.

(As per Sec.120(1) of Finance Bill, 2003, the rate of fifteen per cent is applicable w.e.f. 19.9.1995)

Provided that the bond shall not be necessary in respect of imports made after discharge of export obligation in full;

- (iii) that the said licence and the said certificate are produced before the proper officer of customs at the time of clearance for debit;
- (iv) that the imports and exports are undertaken through the sea ports at Mumbai, Calcutta, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmagao, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Nagapattinam, Okha and Mundra or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur and Cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Digbi (Pune), Vadodara, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh),

Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwada, Pondicherry and Gari Harsaru or through the Land Customs Station at Ranaghat, Singhabad and Raxaul.

Provided that the Commissioner of Customs, may by Special Order and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, or Inland Container Depot or through a Land Customs Station.

(v) that the export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licencing Authority by exporting products manufactured in India which are specified in Part 'E' of the said certificate and also specified in the Table annexed to this notification (hereinafter referred to as export product) and in respect of which,-

(a) facility under *rule 18 or rule 19 of the Central Excise (No.2) Rules, 2001 of the said rules has not been availed; and

(b) drawback has not been claimed either under section 74 of the Customs Act, 1962 (52 of 1962) or the Customs and Central Excise Duties Drawback Rules, 1995;

(vi) that the importer produces evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs within a period of 30 days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow;

(vii) exempt materials shall not be disposed of or utilised in any manner, except for utilisation in discharge of export obligation, or for replenishment of such materials and the materials so replenished shall not be sold or transferred to any other person.

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation:- In this notification, -

(i) "Export and Import Policy 1992-97" means the Export and Import Policy 1 April 1992-31 March, 1997 published vide Public Notice of the Government of India in the Ministry of Commerce No.1-ITC(PN)/92-97, dated the 31st March, 1992, as amended from time to time.

(ii) "Licensing Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act;

(iii) "Materials" means -

(a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of export product, and

(b) packaging materials required for packing of export product.

**Corrigendum vide F.No.605/187/2001-DBK dt.22.10.2001.*

TABLE

Sr. No.	Export product
1.	Leather garments
2.	Textile garments including knitwear.

THE SCHEDULE
VALUED BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE
PART - 1
(IMPORT)

(This consists of _____ pages)

Serial No. _____ (IMP)

Date of issue _____

Port of registration: _____

Issued to

_____ (name and full address of the licensee)

Materials imported against Advance Licence No. _____ dated the _____ is-
sued by _____ to the above importer and covered by the list of materials specified under Part
'C' of this Certificate would be eligible for exemption from customs duties subject to the conditions speci-
fied in the notification of the Government of India, Ministry of Finance, Department of Revenue No.148/
95-Customs dated the 19th September, 1995.

The importer shall make the exports in terms of the said notification within months
from the date of issue of licence.

A bond in terms of the said notification shall be executed before clearances of the goods from the
Customs.

Signature
Seal of licensing authority
Date:

PART A

Names and addresses of the factories where the resultant products for exports are manufactured.

PART B

**Names and addresses of the factories where the ancillaries to the resultant products for exports are
manufactured.**

PART C
LIST OF ITEMS OF IMPORT

Sl.No.	Item of Import	Quality	Technical charateristics	Quantity	CIF Value in Indian Rs. & in equivalent US \$	S.No. of the resultant products in Part E
1	2	3	4	5	6	7

Total CIF Value Rs.....

PART D
PARTICULARS OF IMPORT OF MATERIALS

S.No.	No. of the materials in Part C	Bill of Entry No. date and Customs House of import	Description and net weight	Quantity	CIF Value
1	2	3	4	5	6

<u>Duty leviable but for exemption</u>			
Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of Additional Duty.	Rate of duty	Amount of duty	Signature of the Customs Officer with Name, Designation and Seal
	(i) Basic (ii) Additional		
7	8	9	10

(Part E & F figure in the Export Part of this DEEC)

PART G

Duties paid on materials in respect of which the condition of notification are not complied with

S.No.	S.No. in Part D under which the import of the materials has been entered	Description Quantity and Value of materials on which duty has been paid	Rate of duty leviable i) Basic ii) Additional	Amount of i) duty ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
1	2	3	4	5	6	7

VALUE BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE

PART-2 (EXPORT)

(This consists of pages)

Sl.No..... (EXP)

Date of issue

Port of Registration

Issued to

.....
.....

(name and full address of the licensee)

Materials imported against Licence No. dated issued by to the above importer and covered by the list of materials specified under part 'C' of this certificate would be eligible for exemption from custom duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 148/95-Customs, dated the 19th September, 1995.

The importer shall make the exports in terms of the said Notification within months from the date of issue of licence.

A Bond in terms of the said Notification, shall be executed before clearances of the goods from the customs.

Signature
Seal of licensing authority
Date

PART - A

Names and addresses of the factories where the resultant products for export are manufactured

PART - B

Names and addresses of factories where the ancillaries to the resultant products for export are manufactured.

(Part C and D figures in the Import Part of this DEEC)

PART - E**RESULTANT PRODUCTS**

Sl.No.	Description	Sr.No. in Table to Notification No. 148/95-Customs	Quality	Technical Characteristics
1	2	3	4	5
Quantity		FOB Value in Rs./US\$	S.No. of the materials in Part-C	
6		7	8	

PART - F
PARTICULARS OF EXPORTS

Sl.No.	Sl.No. of the resultant product of the in Part E	Name of the Customs House of Shipment	Shipping Bill No. and Date	Name of the vessel and outward entry of the vessel
1	2	3	4	5

Quantity	Net weight of the export product	Description as per the Shipping Bill	FOB value in Rs./US \$	Signature of Customs Officer with name, designation and seal & remarks if any
6	7	8	9	10

PART - H
Statement of Imports and Exports Made

Details of Imports Made

Sl.No.	Sl.No. of part C	Description	Quantity Imported	C.I.F. Value In Rs./In Equivalent US \$
1	2	3	4	5

Details of Exports Made

Sl.No.	Sl.No. in part E	Description	Quantity Exported	F.O.B. Value In Rs./In Equivalent US \$
1	2	3	4	5

1.. I/We hereby declare that information given in this statement is correct.

2. I/We hereby declare that no benefit under rule 12(1)(b)/13(1)(b) of the Central Excise Rules, 1944 has been availed in respect of exports made under DEEC.

Signature
Name of the signatory
Designation
Full Address

Certificate by Chartered Accountant/Cost Accountant

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature
Seal
Membership No.

GENERAL EXEMPTION NO. 13

Material imported against Advance Licence issued on or after 19th September, 1995, and covered by a Quantity Based Duty Exemption Entitlement Certificate.

[Notifn. No.149/95 - Cus. dt.19.9.1995 as amended by Notifn. Nos. 162/95, 30/96, 71/96, 93/97, 51/99, 121/99, 120/00, 30/01, 122/01, 113/02 and 125/02, 46/13.]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against an **Advance Licence applied for and issued on or after 19th September, 1995**, with an obligation to export products specified in the Table annexed to this notification hereinafter referred to as the said licence), from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

- (i) that the materials imported are covered by a Quantity Based Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate) issued by the Licencing Authority in the form specified in the schedule annexed to this notification, in respect of the value, quantity, description, quality and technical characteristics:

Provided that where quantity for a particular description of materials cannot be imported within the specified value under the said certificate, the Commissioner of Customs may allow adjustment of individual value within the total value;

- (ii) that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable, but for the exemption, on the imported materials in respect of which the conditions specified in this notification have not been complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials:
Provided that the bond shall not be necessary in respect of imports made after the discharge of export obligation in full;

(As per Sec.120(1) of Finance Bill 2003 the rate of fifteen per cent is applicable w.e.f. 19.9.1995)

- (iii) that the said licence and the said certificate are produced before the proper officer of customs at the time of clearance for debit;
- (iv) that the imports and exports are undertaken through the sea ports at Mumbai, Calcutta, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmagao, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Naggapatinam, Okha and Mundra and or through any of the airports at Ahmedabad, Bangalore, Bhubaneshwar, Mumbai, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur and Cochin or through any of the Inland

Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi. Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwada, Pondicherry and Garhi Harsaru or through the Land Customs Station at Ranaghat, Singhabad and Raxaul.

Provided that the Commissioner of Customs, may by Special Order and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, or Inland Container Depot or through the Land Customs Station.

- (v) that the export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority by exporting products manufactured in India which are specified in Part 'E' of the said certificate and also specified in the Table annexed to this notification (hereinafter referred to as export product) and in respect of which facility under *rule 18 or rule 19 of the C.Ex.,(No.2) Rules, 2001 has not been availed in respect of materials permitted under the said licence; except the benefit under notification of the Government of India in the Ministry of Finance (Department of Revenue) No.49/94-C.E. (N.T.) dated the 22nd September, 1994;
- (vi) that the importer produces evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs within a period of 30 days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow;
- (vii) exempt materials shall not be disposed of or utilised in any manner except for utilisation in discharge of export obligation or for replenishment of such materials and the materials so replenished shall not be sold or transferred to any other person.
- (viii) that in relation to products specified at Serial No. 4 of the table to this notification—
 - (a) the name and address of the supporting manufacturer is specified in the said licence and the said certificate and the bond required to be executed by the importer in terms of condition (ii) shall be executed jointly by the Merchant Exporter and the supporting Manufacturer binding them selves jointly and severally to comply with the conditions specified in this notification, and
 - (b) except materials are utilised in the factory of such supporting manufacturer in terms of condition (vii)

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation:- In this notification,-

- (1) "Advance Licence": means Quantity Based Advance Licence issued in terms of paragraph 50 and Quantity Based Intermediate Licence issued under paragraph 55 of the Export and Import Policy 1

April 1992 - 31 March 1997 published vide Public Notice of the Government of India in the Ministry of Commerce No.1-ITC (PN)/92-97 dated the 31st March, 1992, as amended from time to time.

(ii) "Licensing Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulations) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act.

(iii) "materials" means-

(a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of export product and packaging materials required for packing of export product, which in case of a Quantity based Advance Intermediate Licence, includes for manufacture and supply to holder of a Special Imprest Licence for producing final goods referred to in sub-clauses (b), (c) and (d) of clause (iii) of the Explanation, in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.128/94-Customs, dated the 10th June, 1994.

TABLE

Sr. No.	Export product
1.	Leather garments
2.	Textile garments including knitwear.
3.	All Products for export of which Advance Licence is issued to a manufacturer-exporter on an application made on or after 1st December, 1995
4.	All products for export of which Advance Licence is issued to a merchant exporter on an application made on or after 10th Sept.' 1996

*Corrigendum vide F.No.605/187/2001-DBK dt.22.10.2001.

THE SCHEDULE

QUANTITY BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE

PART - 1 (IMPORT)

(This consists of _____ pages)

Serial No. _____ (IMP)

Date of issue _____

Port of registration: _____

Issued to

(name and full address of the licensee)

Materials imported against Licence No. _____ dated the _____ issued by _____ to the above importer and covered by the list of materials specified under Part 'C' of this Certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No.149/95-Customs dated the 19th September, 1995.

The importer shall make the exports in terms of the said notification within months from the date of issue of licence.

A Bond in terms of the said notification shall be executed before the clearance of the goods from the Customs.

Signature

Seal of licensing authority

Date:

PART A

Names and addresses of the factories where the resultant products for exports are manufactured.

PART B

Names and addresses of the factories where the ancillaries to the resultant products for export are manufactured.

PART C

LIST OF ITEMS OF IMPORT

Sl.No.	Item of Import	Quality	Technical characteristics	Quantity	CIF Value in Indian Rs. & in equivalent US \$	S.No. of the resultant products in Part E
1	2	3	4	5	6	7

PART D
PARTICULARS OF IMPORT OF MATERIALS

S.No.	Sl. No. of the materials in Part C	Bill of Entry No. date and Customs House of Import	Description and net weight	Quantity	CIF Value
1	2	3	4	5	6

Duty leviable but for exemption

Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of Additional Duty	Rate of duty (i) Basic (ii) Additional	Amount of duty	Signature of the Customs Officer with Name, Designation and Seal
7	8	9	10

(Part E & F figure in the Export Part of this DEEC)

PART G

Duties paid on materials in respect of which the conditions of the said notification are not complied with

S.No.	S.No. in Part D under which the import of the materials has been entered	Descriptions quantity and value of materials on which duty paid	Rate of duty leviable i) Basic ii) Additional	Amount of i) duty ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
1	2	3	4	5	6	7

QUANTITY BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE**PART-2
(EXPORT)**

(This consists of pages)

Sl.No..... (EXP)

Date of issue

Port of Registration

Issued to

.....

.....

(name and full address of the licensee)

Materials imported against Licence No. dated issued by to the above importer and covered by the list of materials specified under part 'C' of this certificate would be eligible for exemption from custom duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 149/95-Customs, dated the 19th September, 1995.

The importer shall make the exports in terms of the said Notification within months from the date of issue of licence.

A Bond in terms of the said Notification, shall be executed before clearances of the goods from the customs.

Signature

Seal of licensing authority

Date

PART - A**Names and addresses of the factories where the resultant products for export are manufactured**

PART - B**Names and addresses of factories where the ancillaries to the resultant products for export are manufactured.**

(Part C and D figure in the Imports Part of this DEEC)**PART - E
RESULTANT PRODUCTS**

Sl.No.	Description	Sr.No. in the Table to Notification No. 149/95-Customs	Quality	Technical Characteristics
1	2	3	4	5

GENERAL EXEMPTION NO. 13

943

Quantity	FOB Value in Rs./US\$	S.No. of the materials in Part-C
6	7	8

**PART - F
PARTICULARS OF EXPORTS**

Sl.No.	Sl.No. of the resultant product in Part E	Name of the Customs House of Shipment	Shipping Bill No. and Date	Name of the vessel and outward entry of the vessel
1	2	3	4	5
Quantity	Net weight of the product	Description as per the Shipping Bill	FOB value in Rs./US \$	Signature of Customs Officer with name, designation and seal & remarks if any
6	7	8	9	10

**PART - H
Statement of Imports and Exports/Supply Made**

Details of Imports Made

Sl.No.	Sl.No. of part C	Description	Quantity Imported	C.I.F. Value In Rs./ In Equivalent US \$
1	2	3	4	5

Details of Export Made

Sl.No.	Sl.No. of part E	Description	Quantity Exported	FOB. Value In Rs./ In Equivalent US \$
1	2	3	4	5

1. I/We hereby declare that information given in this statement is correct.
2. I/We hereby declare that no benefit under rule 12(1)(b)/13(1)(b) of the Central Excise Rules, 1944, except for the benefit under Notification No.49/94-CE(NT), dt. the 22nd September, 1994, has been availed in respect of exports made under this DEEC.

Signature
Name of the signatory
Designation
Full Address

Certificate by Chartered Accountant/Cost Accountant

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature
Seal
Membership No.

GENERAL EXEMPTION NO.14

Imports against Special Value Based Advance Licence -

[Notfn. No. 104/93-Cus., dt. 16.3.1993 as amended by Notfn. Nos. 142/93, 182/94, 101/95, 105/95, 46/13]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against **Special Value Based Advance Licence** (hereinafter referred to as the said licence) **issued on or before 30th April, 1995** in terms of Government of India, Ministry of Commerce, Notification No.39(N-7)/92-97, dated the 27th August, 1992 issued under paragraph 3 of the Export and Import Policy, 1 April 1992 - 31 March, 1997, published vide Public Notice of the Government of India in the Ministry of Commerce, No.1-ITC(PN)92-97, dated the 31st March, 1992, as amended from time to time, from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

- (i) that the materials imported are covered by a Value Based Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate), issued by the Licencing Authority in the form specified in the Schedule annexed to this notification;

- (ii) that the importer, at the time of clearance of the imported materials -
 - (a) produces proof of having executed a bond or a legal undertaking before the Licensing Authority for complying with the conditions of this notification; and
 - (b) produces makes a declaration before the Assistant Commissioner of Customs or Deputy Commissioner of Customs that he shall pay on demand an amount equal to the duty leviable but for the exemption, on the imported materials in respect of which the conditions specified in this notification have not been complied with;
 - (c) produces the said licence and the said certificate for debit by the proper officer of customs.
- (iii) that the imports and exports are undertaken from sea ports at Bombay Calcutta, Cochin, Kandla, Bangalore, Marmgoa, Madras, Nhava Sheva, Paradeep, Tuticorin and Vishakapatnam or through any of the airports at Ahmedabad, Bangalore, Bombay, Calcutta, Delhi Jaipur, Varanasi, Srinagar, Trivandrum, Hyderabad and Madras or through any of the inland container depots at Bangalore, Coimbatore, Delhi, New Gauhati Goods Shed, Moradabad, Ludhiana and Hyderabad;

Provided that the Commissioner of Customs may by special order and subject to such conditions as may be specified by him permit imports and exports from any other sea port, airport, land customs station or inland container depot;

- (iv) that the export obligation is discharged, within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority, by exporting goods manufactured in India in respect of which -
 - (a) input stage credit has not been obtained under rule 56-A or rule 57-A of the Central Excise Rules, 1944 (hereinafter referred to as the said rules);
 - (b) facility, under rule 191A or rule 191B as in force immediately before the 1st October, 1994, or rule 12(1)(b) or rule 13(1)(b) of the said rules, has not been availed; and",
 - (c) drawback has not been claimed either under section 74 of the Customs Act, 1962 or under the Customs and Central Excise Duties Drawback Rules, 1971;
- (v) exempt materials shall be utilised only for discharge of export obligation and no part thereof shall be disposed of in any other manner.

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation.- In this notification, -

- (i) "*Licensing Authority*" means the Director General of Foreign Trade appointed under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act;
- (ii) "*materials*" means -
 - (a) fabrics to be actually used in the manufacture of garments to be exported as specified in Part E, under the heading "II EXPORT", of the said certificate; and
 - (b) Trimmings and embellishments, not exceeding 25% of the value of fabrics actually imported, namely:-

1. Buckles, hooks and bars.

2. Collarstags, Collar patties, butterfly, shoulder pads and other garment stags including plastic stags.
3. Paper patterns/plastic patterns.
4. Polyester button blanks, polyester buttons, pearl buttons, plastic buttons, chalk buttons, horn buttons, metal buttons.
5. Labels including woven, printed stickers, stone stickers, self-adhesive metal labels, rubberised labels and woven tapes.
6. Studs.
7. Tags, Tag guns, tag gun needles.
8. Vapoprint transfer papers.
9. Thermoplastic transfer papers.
10. Fusible embroidery motifs or prints.
11. Elastic cloth in running length.
12. Laces.
13. Lining and interlining materials.
14. Sewing thread including all types of embroidery threads.
15. Elastic tape and webbing (including heat resisting rubber tape) and book tapes.
16. Polywadding.
17. Buttons.
18. All types of fasteners including snap fasteners and press fasteners.
19. Zip fasteners (slide fasteners).
20. Badges including embroidered badges.
21. Elastic bands.
22. Stones, sequins and beads required for embroidery.
23. Quilted wadding.

THE SCHEDULE

VALUE BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE

I. IMPORT

(This consists of pages)

Sl.No..... (IMP)

Date of issue

Port of Registration

Issued to

_____ (name and full)

_____ address of

_____ the importer)

Materials imported against Licence No..... dated issued by to the above importer and covered by the list of materials specified under Part 'C' of this Certificate would be eligible for exemption from Customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.104/93-Customs dated the March, 1993.

The importer shall make the exports in terms of the said Notification within months from the date of issue of the said licence.

A Bond/Legal Undertaking, in terms of the said notification, for Rs..... shall be executed with (licensing authority), before clearances of the goods from the customs.

Signature
Seal of licensing authority
Date

Bond/Legal undertaking executed on..... for Rs..... (Rupees.....) and registered under Sl.No..... with this office.

It has been verified that the export obligation has been discharged in full. Therefore requirement of Bond/Legal undertaking is waived.
(strike off inapplicable portion)

Signature
Seal of licensing authority
Date

PART - A

Name and addresses of the factories where the resultant products for export are manufactured.

PART - B

Name and addresses of factories where the ancillaries to the resultant products for export are manufactured.

PART - C

List of Items of Import

Sl.No.	Item of import	Quality	Technical Characteristics
1	2	3	4
Quantity		CIF Value in indian Rs. and equivalent US \$	S.No. of the resultant products in Part E
5	6		7

Total Value =

PART - D**Particular of Import of Materials**

Sl.No.	No. of the materials in Part - C	Bill of Entry No.	Description date and Customs House of Import	Quantity and net weight
1	2	3	4	5

CIF Value	Duty leviable but for exemption			Signature of the Customs Officer with Name Designation and seal.
	Heading No. of the First Schedule to Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of Additional Duty.	Rate of Duty (i) Basic (ii) Aux. (iii) Additional	Amount of duty	
6	7	8	9	10

(Part E & F figure in the Export Part of this DEEC)**PART - G****Duties paid on Materials in Respect of which the condition of said notification are not complied with**

Sl. No.	Sl. No. in part D under which the import of the materials has been entered.	Description Quantity and value of Materials on which duty paid.	Rate of duty leviable (i) Basic (ii) Auxillary (iii) Additional
1	2	3	4

Amount of (i) Duty (ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
5	6	7

II. Export

(This consists of pages)

Sl.No (Exp)

Date of issue

Port of Registration

Issued to

..... (Name and full address
..... of the importer)

Materials imported against Licence No..... dated..... issued by to the above importer and covered by the list of materials specified under part 'C' of this certificate would be eligible for exemption from Custom duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No.104/93-customs dated the 16.3.1993.

The importer shall make the exports in terms of the said Notification within months from the date of clearances of issue of the said licence.

A Bond/Legal Undertaking, in terms of the said Notification, for Rs..... shall be executed with (licensing authority), before clearance of the goods from the Customs.

Signature

Seal of licencing authority

Date

Bond/Legal undertaking executed on for Rs..... (Rupees) and registered under Sl.No..... with this office.

It has been verified that the export obligation has been discharged in full. Therefore requirement of Bond/Legal undertaking is waived.

(Strike off inapplicable portion)

Signature

Seal of licensing authority

Date

PART - A

Name and address of the factories where the resultant product for export are manufactured.

PART - B

Name and address of factories where the ancillaries to the resultant products for export are manufactured.

(Part C and D figures in the Imports Part of this DEEC)

PART - E
RESULTANT PRODUCTS

Sl. No.	Description	Quality	Technical Characteristic
1	2	3	4
Quantity	FOB value in Rs./US \$		S.No. of the materials in Part-C
5	6		7

PART - F
PARTICULARS OF EXPORTS

Sl. No.	Sl. No. of the resultant product in Part E	Name of the Custom House of Shipment	Shipping Bill No. & Date	Name of the vessel and outward entry of the vessel
1	2	3	4	5
Quantity	Net weight of the export product	Description as per the Shipping Bill	FOB value in Rs./US \$	Signature of Customs Officer with name designation and seal & remarks if any.
1	2	3	4	5

PART - H

Statement of Imports and Exports made

Type of Licence : _____ Licence No. _____ Date : _____

Details of Imports made

Sl. No.	Sl.No. of part C	Description	Quantity Imported	C.I.F. value in Rs. in equivalent US \$
1	2	3	4	5

Details of Exports made

Sl. No.	Sl. No. in Part E	Description	Quantity exported	F.O.B. value in Rs In equivalent US \$
1	2	3	4	5

1. I/We hereby declare that the information given in this statement is correct.
2. I/We hereby declare that no benefit under rule 56A/57A/191A/191B as in force immediately before the 1st October, 1994, or under rule 57A/12(1)(b)/13(1)(b)" of the Central Excise Rules, 1944 has been availed of in respect of exports made under this DEEC.
3. I/We hereby further declare that no drawback has been claimed either under Section 74 of the Customs Act, 1962 or under the Customs and Central Excise Duties Drawback Rules, 1971.

Signature _____
 Name of the signatory _____
 Designation _____
 Full Address _____

Certificate by Chartered Accountant/Cost Accountant.

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature _____
 Seal _____
 Membership No. _____

Part I
Discharge of Bond

We request that Bond/Legal undertaking No..... may be discharged.

Bond/Legal undertaking No..... registered under Serial No..... dated..... for Rs..... (Rupees.....) discharged on after having satisfied myself that all the conditions of the above bond/legal undertaking have been fulfilled.

Office seal
 Dated _____

Signature of licensing authority
 Designation _____

GENERAL EXEMPTION NO. 15

Exemption to goods imported against Value Based Advance Licence -

[Notifn. No.203/92-Cus.dt. 19.5.1992 as amended by Notifn. Nos.289/92,9/93, 98/93,138/93, 183/93, 105/94, 179/94, 199/94, 82/95, 101/95, 46/13].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against an **Value based Advance Licence** (hereinafter referred to as the said licence) issued on or before 31st March, 1995, in terms of para 49 of the Export and Import Policy 1 April, 1992 - 31 March, 1997, from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

- (i) that the materials imported are covered by a Value based Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate), issued by the Licensing authority in the form specified in the Schedule annexed to this notification;
- (ii) that the importer at the time of clearance of the imported materials -
 - (a) produces proof of having executed a bond or a legal undertaking before the Licensing Authority concerned, for complying with the conditions of this notification; and
 - (b) makes a declaration before the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable but for the exemption, on the imported materials in respect of which the conditions specified in this notification have not been complied with;

Provided that a bond or a legal undertaking and the declaration shall not be necessary in respect of imports made after discharge of export obligation in full, as evidence by endorsement of Licensing Authority in the said Certificate;

- (iii) that the said licence and the said certificate is produced before the proper officer of customs at the time of clearance of imported goods out of customs control;

Provided that no such imported materials shall be permitted clearance under this notification unless a debit entry has been made, in the said licence and the said certificate, by the proper officer of customs;

- (iv) that the imports and exports are undertaken from sea ports at Bombay, Calcutta, Cochin, Kandla, Mangalore, Mormugoa, Madras, Nhava Sheva, Paradeep, Tuticorin and Visakhapatnam, or through any of the airports at Ahmedabad, Bangalore, Bombay, Calcutta, Delhi, Jaipur, Varanasi, Srinagar, Trivandrum, Hyderabad and Madras or through any of the Inland Container Depots at Bangalore, Coimbatore, Delhi, New Gauhati Goods Shed, Moradabad, Ludhiana and Hyderabad;

Provided that the Commissioner of Customs may by special order and subject to such conditions as may be specified by him permit imports and exports from any other sea port, airport, land customs station or inland container depots;

- (v) that the export obligations is discharged, within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority, by exporting goods manufactured in India in respect of which -
 - (a) no input stage credit is obtained under Rules 56A or 57A of the Central Excise Rules, 1944 (hereinafter referred to as the said Rules);
 - (b) facility, under rule 191A or rule 191B as in force immediately before the 1st October, 1994, or under rule 12(1)(b) or rule 13(1)(b) of the said Rules, has not been availed; and",
 - (c) drawback has not been claimed either under section 74 of the Customs Act, 1962 or Customs and Central Excise Duties Drawback Rules, 1971;

- (vi) exempt materials shall not be disposed of or utilized in any manner, except for utilisation in discharge of export obligation, before the export obligation under the said licence has been discharged in full and export proceeds realised;

Provided that Acetic Anhydride in respect of which the benefit of this notification is claimed shall be utilised by the importer in his own factory or in the factory of any other manufacturer indicated in the said certificate even after discharge of export obligation and realisation of export proceeds;

- (vii) where benefit of the notification is sought by a person other than licensee, such benefit shall be allowed against the said licence and the said certificate only if it bears endorsement of transferability by the Licensing Authority.

Provided that benefit of this notification shall not be allowed to a transferee of licence for import of Acetic Anhydride except where the licence is endorsed for transferability before 24th November, 1993, and is transferred to an actual user who undertakes to use the Acetic Anhydride in his own factory.

- (viii) Notwithstanding anything contained in conditions (vi) and (vii) above, the endorsement of transferability of disposal of materials shall be allowed in respect of licences issued for the export of all kinds of writing instruments (including gift sets and refills/nibs) on fulfilment of export obligation only in favour of manufacturer of writing instruments.

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanations:- In this notification,-

(i) "Export and Import Policy April, 1992 - March 1997" means the Export and Import Policy 1 April 1992 - March 1997 published vide Public Notice of the Government of India in the Ministry of Commerce No. 1-ITC(PN)/92-97, dated the 31st March, 1992 as amended from time to time.

(ii) "*Licensing Authority*" means an authority competent to grant a licence under Imports (Control) Order, 1955 made under the Imports and Exports (Control) Act, 1947 (18 of 1947).

(iii) "*Materials*" means -

(a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of export product;

Provided that in the case of electronic goods, and all kinds of writing instruments (including gift sets and refill/nibs), all export items covered by one serial number in Standard Input Output and Value Addition norms as contained in Handbook of Procedures, 1992-97, Volume-II Published, vide Public Notice No.121(PN)/92-97, dated the 31st March, 1993, of the Government of India in the Ministry of Commerce, shall be deemed to be single export product.

Provided further that nothing contained in this notification shall apply to import of Acetic Anhydride against licences issued after 24th November, 1993, except where such licences together with the quantity required for manufacture of the export product mentioned therein have been issued with the approval of Advance Licensing Committee in the office of the Director General of Foreign Trade;

(b) spares and mandatory spares, within a value limit of 5% of the value of the licence, which are required to be exported along with the export product; and

(c) packaging materials required for packing of export product.

THE SCHEDULE
VALUED BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE

PART - 1
(IMPORT)

(This consists _____ of pages)

Serial No. _____

Date of issue _____

Port of registration: _____

This is granted in favour of

(name and full address of the licensee)

Materials imported against Advance Licence No. _____ dated the _____ issued by _____ to the above importer and covered by the list of materials specified under Part 'C' of this Certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No.203/92-Customs dated the 19th May, 1992.

The importer shall make the exports in terms of the said notification within months from the date of issue of licence.

A bond/legal undertaking in terms of condition (b) of the said notification for Rs. _____ shall be executed with _____ (Licensing authority), before the clearance of the goods from the Customs.

Signature

Seal of licensing authority

Date:

Bond (s) / legal undertaking (s) executed on _____ for Rs. _____
(Rupees _____) and registered under S.No. _____ with this office.

It has been verified that the export obligations has been discharged in full. Therefore requirement of Bond/Legal undertaking is waived.

(Strike off inapplicable portion)

Signature

Seal of licensing authority

Date:

PART A

Names and addresses of the factories where the resultant products for exports are manufactured.

PART B

Names and addresses of the factories where the ancillaries to the resultant products for exports are manufactured.

PART C
LIST OF ITEMS OF IMPORT

Sl.No.	Item of Import	Quantity	Technical characteristics	Quantity	CIF Value in Indian Rs. & in equivalent US \$	S.No. of the resultant products in Part B
1	2	3	4	5	6	7

Total Value=

PART D
PARTICULARS OF IMPORTS (OF MATERIALS)

S.No.	S.No. of the materials in Part C	Bill of Entry No. and date and name of the Custom House of import	Description	Quantity and net weight	CIF Value
1	2	3	4	5	6

Duty leviable but for exemption

Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of additional duty.	Rate of duty (i) Basic (ii) Additional (iii) Auxiliary	Amount of duty	Signature of Customs Officer with designation and seal
7	8	9	10

(Part E & F figure in the Export Part of this DEEC)

PART G

Duties paid on materials in respect of which the condition of the said notification are not complied with

S.No.	S.No. in Part D under	Descriptions quantity and value of	Rate of duty leviable i) Basic ii) Additional iii) Auxiliary	Amount of i) duty ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
1	2	3	4	5	6	7

VALUE BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE

PART-2
(EXPORT)

(This consists of pages)

Sl.No..... (EXP)

Date of issue

Port of Registration

Issued to

.....

..... (name and full address of the licensee)

Materials imported against Licence No. dated issued by to the above importer and covered by the list of materials specified under part 'C' of this certificate would be eligible for exemption from custom duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 203/92-Customs, dated the 19th May, 1992.

The importer shall make the exports in terms of the said Notification within months from the date of issue of licence.

A Bond/Legal Undertaking, in terms of the said Notification, for Rs. shall be executed with (licensing authority), before clearances of the goods from the customs.

Signature
Seal of licensing authority
Date

GENERAL EXEMPTION NO. 15

957

Bond/Legal under taking executed on for Rs.
(Rs.) and registered under Sl.No. with this office.

It has been verified that the export obligation has been discharged in full. Therefore requirement of Bond/
Legal undertaking is waived.

(Strike off inapplicable portion)

Signature

Seal of licensing authority

Date

PART - A

Name and address of the factories where the resultant products for export are manufactured

PART - B

Name and address of factories where the ancillaries to the resultant products for export are manufactured.

(Part C and D figures in the Imports Part of this DEEC)

**PART - E
RESULTANT PRODUCTS**

Sl.No.	Description	Quality	Technical Characteristics
1	2	3	4

Quantity	FOB Value in Rs./US\$	S.No. of the materials in Part-C
5	6	7

PART - F
PARTICULARS OF EXPORTS

Sl.No.	Sl.No. of the resultant product in Part E	Name of the Customs House of Shipment	Shipping Bill No. and Date	Name of the vessel and outward entry of the vessel
1	2	3	4	5

Quantity	Net weight of the export product	Description as per the Shipping Bill	FOB value in Rs./US \$	Signature of Customs Officer with name, designation and seal & remarks if any
6	7	8	9	10

PART - H
Statement of Imports and Exports Made

Type of Licence: - Licence No. Date:

.....

.....

Details of Imports Made

Sl.No.	Sl.No. of part C	Description	Quantity Imported	C.I.F. Value In Rs./In Equivalent US \$
1	2	3	4	5

Details of Exports Made

Sl.No.	Sl.No. of part E	Description	Quantity Exported	C.I.F. Value In Rs./In Equivalent US \$
1	2	3	4	5

1. I/We hereby declare that information given in this statement are correct.
2. I/We hereby declare that no benefit under rule 56A/57A/191A/191B as in force immediately before the 1st October, 1994, or under rule 57A/12(1)(b)/13(1)(b) of Central Excise Rules, 1944 has been availed in respect of exports made under this DEEC.

Signature
Name of the signatory
Designation
Full Address

Certificate by Chartered Accountant/Cost Accountant

I have examined that applicant firm's actual imports and exports as given above and find them as correct.

Signature
Seal
Membership No.

PART - I

Endorsement of Transferability

We have discharged the prescribed export obligation and the sale proceeds have been realized in full. We request that the licence and the DEEC may please be made transferrable.

Signature
Name of the signatory
Designation
Full Address

DEEC is made transferrable

Signature
Seal of licensing authority

GENERAL EXEMPTION NO. 16

Exemption to materials Imported Against Quantity Based Advance Licence -

[Notfn. No. 204/92-Cus., dt. 19.5.1992 as amended by Notfn. Nos. 248/92, 290/92, 99/93, 139/93, 159/93, 183/93, 105/94, 136/94, 180/94, 82/95, 101/95, 32/98, 46/13].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against an **Advance Licence issued on or before 31st March, 1995** (hereinafter referred to as the said licence) from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

- (i) that the materials imported are covered by a Quantity Based Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate), issued by the Licensing authority in the form specified in the Schedule annexed to this notification, in respect of the value, quantity, description, quality and technical characteristics :

Provided that where quantity allowed for a particular description of materials cannot be imported within the specified value under the said Certificate, the Commissioner of Customs may allow adjustment of individual value within the total value;

- (ii) that the importer at the time of clearance of the imported materials -
 - (a) produces proof of having executed a bond or a legal undertaking before the Licensing Authority concerned, for complying with the conditions of this notification; and
 - (b) makes a declaration before the Assistant Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable but for the exemption, on the imported materials in respect of which the conditions specified in this notification have not been complied with;

Provided that a bond or a legal undertaking and the declaration shall not be necessary in respect of imports made after discharge of export obligation in full, as evidence by endorsement of Licensing Authority in the said Certificate;

- (iii) that the said licence and the said certificate is produced before the proper officer of customs at the time of clearance of imported goods out of customs control:

Provided that no such imported materials shall be permitted clearance under this notification unless a debit entry has been made, in the said licence and the said certificate, by the proper officer of customs;

- (iv) that the imports and exports are undertaken from sea ports at Bombay, Calcutta, Cochin, Kandla, Mangalore, Marmgoa, Madras, Nhava Sheva, Paradeep, Tuticorin and Visakhapatnam, or through any of the airports at Ahmedabad, Bangalore, Bombay, Calcutta, Delhi, Jaipur, Varanasi, Srinagar, Trivandrum, Hyderabad and Madras or through any of the Inland Container Depots at Bangalore, Coimbatore, Delhi, New Gauhati Goods Shed, Moradabad, Ludhiana and Hyderabad;

Provided that the Commissioner of Customs may by special order and subject to such conditions as may be specified by him permit imports and exports from any other sea port, airport, land customs station or inland container depots;

- (v) that the export obligations is discharged, within the period specified in the said certificate or within such extended period as may be granted by the Licencing Authority or the Director General of Foreign Trade, by exporting goods manufactured in India in respect of which facility under rule 191A or 191B as in force immediately before the 1st October, 1994, or rule 12(1)(b) or rule 13(1)(b) of the Central Excise Rules, 1944, has not been availed in respect of materials permitted under the said licence, except the benefit under notification of the Government of India in the Ministry of Finance (Department of Revenue) No.49/94-CE-NT dated the 22nd September, 1994;

"(vi)(a) that the facility of sale or transfer of materials or transfer of the said licence shall not be available in respect of those materials which are permitted for import under the said licence and for which the credit of Central Excise duty or Additional Customs duty has been availed under Rule 56A or Rule 57A of the Central Excise Rules, 1944; and

- (b) the facility provided in sub-para (a) above shall be applicable only to a manufacturer exporter or to an exporter who has declared a supporting manufacturer and the name of the supporting manufacturer so declared appears on the said licence."

- (vii) exempt materials shall not be disposed of or utilised in any manner, except for utilisation in discharge of export obligation, before the export obligation under the said licence has been discharged in full and export proceeds realised;

Provided that the materials imported against an Advance Intermediate Licence issued after 31st March, 1993, shall not be disposed of after the discharge of export obligation and realisation of sale proceeds and such materials may be utilised by the importer for manufacture of any other goods.

Provided that Acetic Anhydride in respect of which the benefit of this notification is claimed shall be utilised by the importer in his own factory or in the factory of any other manufacturer indicated in the said certificate even after discharge of export obligation and realisation of export proceeds;

(viii) where benefit of the notification is sought by a person other than licensee, such benefit shall be allowed against the said licence and the said certificate only if it bears endorsement of transferability of the Licensing Authority.

Provided that no such endorsement of transferability shall be made by the Licensing Authority on Advance Intermediate Licences issued after 31st march, 1993.

Provided that benefit of this notification shall not be allowed to a transferee of the licence for import of Acetic Anhydride except where licence is endorsed for transferability before 24th November, 1993, and is transferred to an actual user who undertakes to use the Acetic Anhydride in his own factory;

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation:- In this notification,-

(i) "Advance Licence" means a Quantity Based Advance Licence issued in terms of para 50, Advance Intermediate Licence issued under para 55 or Quantity based Advance Licence issued under para 72 of the Export and Import Policy April 1992 - March, 1997.

(ii) "Export and Import Policy April, 1992 - March 1977" means the Export and Import Policy 1 April 1992 - March 1997 published vide Public Notice of the Government of India in the Ministry of Commerce No. 1-ITC(PN)/92-97, dated the 31st March, 1992 as amended from time to time.

(iii) "Licensing Authority" means an authority competent to grant a licence under Imports (Control) Order, 1955 made under the Imports and Exports (Control) Act, 1947 (18 of 1947).

(iv) "Materials" means -

(a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of export product; or in case of a Quantity based Advance Intermediate Licence, for manufacture and supply to holder of a Special Imprest Licence for producing final goods referred to in sub-clause (b), (c) and (d) of clause (iii) of the *Explanation*, in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.128/94-Customs, dated the 10th June, 1994:

Provided that nothing contained in this notification shall apply to import of Acetic Anhydride against licences issued after 24th November, 1993, except where such licences have been issued with the approval of Advance Licensing Committee in the office of the Director General of Foreign Trade;

(b) spares and mandatory spares, within a value limit of 5% of the value of the licence issued upto the 31st March, 1993, which are required to be exported along with the export product; and

(c) packaging materials required for packing of export product.

THE SCHEDULE
QUANTITY BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE
PART - 1
(IMPORT)

(This consists _____ of pages)

Serial No. _____ (IMP)

Date of issue _____

Port of registration: _____

Issued to

(name and full address of the licensee)

Materials imported against Advance Licence No. _____ dated the _____ issued by _____ to the above importer and covered by the list of materials specified under Part 'C' of this Certificate would be eligible for exemption from duty subject to the conditions specified in the notification of the Government of India in the Department of Revenue No.204/92-Customs dated the 19th May, 1992.

The importer shall make the exports in terms of the said notification within months from the date of issue of licence.

A bond/legal undertaking in terms of condition (b) of the said notification for Rs. _____ shall be executed with _____ (Licensing authority), before the clearance of the goods from the Customs.

Signature

Sealing of licensing authority

Date:

Bond(s)/legal undertaking(s) executed on _____ for Rs. _____ (Rupees _____) and registered under S.No. _____ with this office.

It has been verified that the export obligations has been discharged in full. Therefore requirement of Bond/Legal undertaking waived.

(Strike off inapplicable portion)

Signature

Seal of licensing authority

Date:

PART A

Names and addresses of factories where the resultant products for exports are manufactured.

PART B

Names and addresses of the factories where the ancillaries to the resultant products for exports are manufactured.

PART C
LIST OF ITEMS OF IMPORT

Sl.No.	Item of Import	Quantity	Technical characteristics	Quantity	CIF Value in Indian Rs. & in equivalent US \$	S.No. of the resultant products in Part E
1	2	3	4	5	6	7

PART D
PARTICULARS OF IMPORTS OF MATERIALS

S.No.	S.No. of the materials in Part C	Bill of Entry No. and date and name of the Custom House of import	Description	Quantity and net weight	CIF Value
1	2	3	4	5	6

Duty leviable but for exemption

Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of additional duty.	Rate of duty (i) Basic (ii) Additional (iii) Auxiliary	Amount of duty	Signature of the Customs Officer with designation and seal
7	8	9	10

(Part E & F figures in the Export Part of this DEEC)

PART G

Duties paid on materials in respect of which the conditions of the said notification are not complied with

S.No.	S.No. in Part D under which the import of the materials has been entered	Descriptions quantity and value of materials on which duty is paid	Rate of duty leviable i) Basic ii) Additional iii) Auxiliary	Amount of i) duty ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
1	2	3	4	5	6	7

QUANTITY BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE**PART-2****(EXPORT)**

(This consists of pages)

Sl.No..... (EXP)

Date of issue

Port of Registration

Issued to

.....
.....

(name and full address of the licensee)

Materials imported against Licence No. dated issued by to the above importer and covered by the list of materials specified under part 'C' of this certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 204/92-Customs, dated the 19th May, 1992.

The importer shall make the exports in terms of the said Notification within months from the date of clearances of issue of licence.

A Bond/Legal Undertaking, in terms of the said Notification, for Rs. shall be executed with (licensing authority), before clearances of the goods from the customs.

Signature
Seal of licensing authority
Date

GENERAL EXEMPTION NO. 16

965

Bond/Legal under- taking executed on for Rs.
(Rs.) and registered under Sl.No. with this office.

It has been verified that the export obligation has been discharged in full. Therefore requirement of Bond/
Legal undertaking is waived.
(Strike off inapplicable portion)

Signature
Seal of licensing authority
Date

PART - A

Names and addresses of the factories where the resultant products for export are manufactured

(1)	(2)

PART - B

Names and address of factories where the ancillaries to the resultant products for export are manufactured.

(Part C and D figures in the Imports of Part of this DEEC)

**PART - E
RESULTANT PRODUCTS**

Sl.No.	Description	Quality	Technical characteristics
1	2	3	4
Quantity	FOB Value in Rs./US\$	S.No. of the materials in Part-C	
5	6	7	

**PART - F
PARTICULARS OF EXPORTS**

Sl.No.	Sl.No. of the resultant product in art E	Name of the Customs House of Shipment	Shipping Bill No. and Date	Name of the vessel and outward entry of the vessel
1	2	3	4	5

GENERAL EXEMPTION NO. 16

966

Quantity	Net weight of the export product	Description as per the Shippin Bill	FOB value in Rs./US \$	Signature of Customs Officer with name, designation and seal & remarks if any
6	7	8	9	10

PART - H**Statement of Imports and Exports/Supply Made**

Type of Licence:	Licence No.	Date:
.....		
.....		

Details of Imports Made

Sl.No.	Sl.No. of part C	Description	Quantity Imported	C.I.F. Value In Rs./In Equivalent US \$
1	2	3	4	5

Details of Exports Made

Sl.No.	Sl.No. of part E	Description	Quantity Exported	C.I.F. Value In Rs./In Equivalent US \$
1	2	3	4	5

1. I/We hereby declare that information given in this statement are correct.
2. I/We hereby declare that no benefit under rule 191A/191B of Central Excise Rules, 1944 has been availed of in respect of exports made under this DEEC.
3. I/We hereby declare that no benefit, under rule 191A/rule 191B, as in force immediately before the 1st October, 1994, or rule 12(1)(b) or rule 13(1)(b) of the Central Excise Rules, 1944, except for the benefit under notification No.49/94-CE-NT dated 22nd September, 1994 has been availed in respect of exports made under this DEEC.

- i) _____
- ii) _____
- iii) _____

(details of inputs to be given for which credit obtained)

Signature
Name of the signatory
Designation
Full Address

Certified by Chartered Accountant/Cost Accountant

I have examined that applicant firm's actual imports and exports as given above and find them in correct.

Signature
Seal
Membership No.

PART - I

Endorsement of Transferability

We have discharged the prescribed export obligation and the sale proceeds have been realized in full. We request that the licence and the DEEC may please be made transferrable.

Signature
Name of the signatory
Designation
Full Address

DEEC is made transferrable

Signature
Seal of licensing authority
Date