

H.S Hdg 1	H.S. Code II	Description III	CESS IV
05.08	05.08.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shell of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:	
	0508.00.10	Chunks	Rs. 100/- per 1,000 unit
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	
	0801.19	Other:	
	0801.19.10	Coconuts - Husked or partially husked	Rs.4/- per unit
	0902.40.91	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	Rs. 10/- per kg
	0902.40.92	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, other	Rs. 10/- per kg
	0902.40.93	Other, flavoured	Rs. 10/- per kg
	0902.40.99	Other	Rs. 10/- per kg
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	
	0904.11	Neither crushed nor ground	
	0904.11.10	Light Berries of pepper with a density not exceeding 450 grams per liter	Rs. 3/- per kg
09.05	0905.00.10	Vanilla pods	Rs. 3/- per kg
09.06		Cinnamon and cinnamon-tree flowers	
	0906.11	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume):	
	0906.11.10	Cinnamon - Quills cut, in retail packs of 1kg or less and packed in cases	Rs. 3/- per kg
	0906.11.20	Other quills	Rs. 3/- per kg
	0906.11.30	Quillings	Rs. 3/- per kg
	0906.11.40	Featherings	Rs. 3/- per kg
	0906.11.50	Chips	Rs. 3/- per kg
	0906.11.90	Other	Rs. 3/- per kg
09.08		Nutmeg, mace and cardamoms	
	0908.10	Nutmeg	
	0908.10.10 *	Nutmeg - Broken Wormy and Punky	Rs. 3/- per kg
	0908.10.90	Other	Rs. 3/- per kg
23.02		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	Of maize (corn)	Rs. 1/- per kg
	2302.40	Of other cereals :	
	2302.40.10	Rice	Rs. 1/- per kg
25.04		Natural graphite:	
	2504.90	Other	
	2504.90.10	Waste	Rs. 20,000/- per mt
25.05		Natural sands of all kinds, whether or not coloured. other than metal bearing sands of Chapter 26	
	2505.10	Silica sands and quartz sands:	
	2505.10.10	Waste	Rs. 200/- per mt
	2505.10.90	Other	Rs. 20,000/- per mt

	2505.90	Other	Rs. 1,000/- per mt
25.06		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.	Quartz :	
	2506.10.10	Raw vein quartz	Rs. 4,000/- per mt
25.10		Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk	
	2510.10.10	Unground - Rock phosphate	Rs. 3,000/- per mt
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	
	25.13.20	Emery, natural corundum, natural garnet and other natural abrasives	Rs. 20,000/- per mt
25.16		Granite, prophyry, 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	
	2516.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Rs. 4,000/- per mt
	2516.20	Sandstone	Rs. 4,000/- per mt
	2516.90	Other monumental or building stone	Rs. 4,000/- per mt
25.17		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 25.15 or 25.16, whether or not heat-treated.	
	2517.49	Stones - other	Rs. 3,000/- per mt
25.25		Mica, including splittings. mica waste	
	2525.10	Crude mica and mica rifted into sheets or splittings	Rs. 800/- per mt
	2525.30	Mica waste	Rs. 100/- per mt
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
	4001.10	Natural rubber latex, whether or not pre-vulcanised :	
	4001.10.10	Natural rubber latex, whether or not pre-vulcanised - Centrifuged rubber	Rs. 8/- per kg
	4001.10.90	Natural rubber latex, whether or not pre-vulcanised - other	Rs. 8/- per kg
	4001.21	Smoked sheets :	
	4001.21.10	Smoked sheets - R.S.S.1	Rs. 8/- per kg
	4001.21.20	Smoked sheets - R.S.S.2	Rs. 8/- per kg
	4001.21.30	Smoked sheets - R.S.S.3	Rs. 8/- per kg
	4001.21.40	Smoked sheets - R.S.S.4	Rs. 8/- per kg
	4001.21.50	Smoked sheets - R.S.S.5	Rs. 8/- per kg
	4001.21.90	Other	Rs. 8/- per kg
41.01		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 dehaired or split	
	4101.20	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	75% of FOB / Rs. 500/- per kg

	4101.50	Whole hides and skins of a weight exceeding 16 kg	75% of FOB / Rs. 500/- per kg
	4101.90	Other, including butts, bends and bellies	75% of FOB / Rs. 500/- per kg
41.02		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	With wool on	75% of FOB / Rs. 500/- per kg
	4102.21	Without wool on - Pickled	75% of FOB / Rs. 500/- per kg
	4102.29	Other	75% of FOB / Rs. 500/- per kg
41.03		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 dehaired or split, other than those excluded by Note 1 (b) or 1(c) to this Chapter.	
	4103.20	Other raw hides and skins - Of reptiles	75% of FOB / Rs. 500/- per kg
	4103.30	Of swine	75% of FOB / Rs. 500/- per kg
	4103.90	Other	75% of FOB / Rs. 500/- per kg
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	
		In the wet state (including wet-blue) :	
	4104.11	Full grains, unsplit; grain splits:	
	4104.11.10	Wet blue chrome - tanned	50% of FOB
	4104.11.90	Other	50% of FOB
	4104.19	Other :	
	4104.19.10	Wet blue chrome - tanned	50% of FOB
	4104.19.90	Other	50% of FOB
		In the dry state (crust) :	
	4104.41	In a dry state - Full grains, unsplit, grain splits	50% of FOB
	4104.49	Other	50% of FOB
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	
	4105.10	In the wet state	50% of FOB
	4105.30	In the dry state	50% of FOB
41.07		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 41.14	
	4107.99	Other	10% of FOB
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	
	4403.99	Other	10% of FOB
72.04		Ferrous waste and scrap, remelting scrap ingots of iron or steel	
	7204.21	Of stainless steel	20% of FOB