

## 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 (b) below.
2. - The expression "articles of combustible materials" in heading 36.06 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 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
<b>36.01</b>	3601.00	<b>Propellent powders.</b>	L	kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>36.02</b>	3602.00	<b>Prepared explosives, other than propellent Powders.</b>	L	kg			9%		Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>36.03</b>	3603.00	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</b>	L	kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>36.04</b>		<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>																		
	3604.10	- Fireworks	L	kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%			
	3604.90	- Other	L	kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>36.05</b>	3605.00	<b>Matches, other than pyrotechnic articles of heading 36.04.</b>												30%	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
36.06		<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</b>																		
	3606.10	- 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 <sup>3</sup>		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	3606.90	- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			