

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 cm³; 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						
36.01	3601.00	Propellant powders.	L	kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
36.02	3602.00	Prepared explosives, other than propellant Powders.	L	kg				9%	Free	Free		5%	4.5%	15%	15%	7.5%	2%		
36.03	3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	L	kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.																	
	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%		
36.05	3605.00	Matches, other than pyrotechnic articles of heading 36.04.												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		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.																		
	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 ³		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	3606.90	- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			