

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 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (g) Hand-operated mechanical floor sweepers, not motorized (heading 96.03).
- 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 84.01 to 84.24 or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.
- Heading 84.19 does not, however, cover :
- (a) Germination plant, incubators or brooders (heading 84.36);
 - (b) Grain dampening machines (heading 84.37);
 - (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
 - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
 - (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- Heading 84.22 does not cover :
- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
 - (b) Office machinery of heading 84.72.
- Heading 84.24 does not cover :
- (a) Ink-jet printing machines (heading 84.43); or
 - (b) Water-jet cutting machines (heading 84.56).
- 3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), 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 centres),

- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position work piece (unit construction machines, single station), or
 - (c) by the automatic transfer of the work piece to different unit heads (multi-station transfer machines).
- 5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (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 program 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) below, 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 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:
- (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 84.82 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% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.
- 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 84.79.
- Heading 84.79 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 84.70, 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) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.
- (B) For the purposes of this Note and of heading 84.86, 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 84.86 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 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

- 1.- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in 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.- Subheading 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.

| 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.Priv.) Levy | S C L |
|---------|---------|--|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 84.01 | | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation. | | | | | | | | | | | | | | | | | |
| | 8401.10 | - Nuclear reactors | L | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8401.20 | - Machinery and apparatus for isotopic separation, and parts thereof | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8401.30 | - Fuel elements (cartridges), non-irradiated | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8401.40 | - Parts of nuclear reactors | L | kg | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|---------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 84.02 | | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. | | | | | | | | | | | | | | | | | |
| | | - Steam or other vapour generating boilers : | | | | | | | | | | | | | | | | | |
| | 8402.11 | -- Watertube boilers with a steam production exceeding 45 t per hour | | kg | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8402.12 | -- Watertube boilers with a steam production not exceeding 45 t per hour | | kg | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8402.19 | -- Other vapour generating boilers, including hybrid boilers | | kg | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8402.20 | - Super-heated water boilers | | kg | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8402.90 | - Parts | | kg | Free | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| 84.03 | | Central heating boilers other than those of heading 84.02. | | | | | | | | | | | | | | | | | |
| | 8403.10 | - Boilers | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8403.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| 84.04 | | Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. | | | | | | | | | | | | | | | | | |
| | 8404.10 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8404.20 | - Condensers for steam or other vapour power units | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8404.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|---------|---------|---|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 84.05 | | 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 | - 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 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8405.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| 84.06 | | Steam turbines and other vapour turbines. | | | | | | | | | | | | | | | | | |
| | 8406.10 | - Turbines for marine propulsion | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other turbines : | | | | | | | | | | | | | | | | | |
| | 8406.81 | -- Of an output exceeding 40 MW | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8406.82 | -- Of an output not exceeding 40 MW | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8406.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| 84.07 | | Spark-ignition reciprocating or rotary internal combustion piston engines (+). | | | | | | | | | | | | | | | | | |
| | 8407.10 | - Aircraft engines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Marine propulsion engines : | | | | | | | | | | | | | | | | | |
| | 8407.21 | -- Outboard motors | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8407.29 | -- Other : | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 : | | | | | | | | | | | | | | | | | |
| | 8407.31 | -- Of a cylinder capacity not exceeding 50 cc : | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|--------------|------------|---|-------|------|-------------------|----|----|----|------|------|----|--------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8407.31.10 | --- Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers) | L | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.31.20 | --- Other, used | | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.31.90 | --- Other | | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.32 | -- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc : | | | | | | | | | | | | | | | | | |
| | 8407.32.10 | --- Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers) | L | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.32.20 | --- Other, used | | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.32.90 | --- Other | | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.33 | -- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | |
| | 8407.33.10 | --- Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers) | L | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.33.20 | --- Other, used | | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.33.90 | --- Other | | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.34 | -- Of a cylinder capacity exceeding 1,000 cc : | | | | | | | | | | | | | | | | | |
| | 8407.34.10 | --- More than ten years old | | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.34.90 | --- Other | | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.90 | - Other engines : | | | | | | | | | | | | | | | | | |
| | 8407.90.10 | --- More than ten years old | | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8407.90.90 | --- Other | | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.08 | | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8408.10 | - Marine propulsion engines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8408.20 | - Engines of a kind used for the propulsion of vehicles of Chapter 87 : | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|--------------|------------|---|-------|------|-------------------|----|----|----|------|------|----|--------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8408.20.10 | --- Used | | u | 13.5% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8408.20.90 | --- Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8408.90 | - Other engines : | | | | | | | | | | | | | | | | | |
| | 8408.90.10 | --- Used | | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8408.90.90 | --- Other | | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.09 | | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8409.10 | - For aircraft engines | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other : | | | | | | | | | | | | | | | | | |
| | 8409.91 | -- Suitable for use solely or principally with spark-ignition internal combustion piston engines | | kg | | | | | | | | | | | | | | | |
| | 8409.91.10 | --- Engine blocks, and cylinder heads for two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers) | L | kg | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8409.91.90 | --- Other | | kg | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8409.99 | -- Other | | kg | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.10 | | Hydraulic turbines, water wheels, and regulators therefor. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Hydraulic turbines and water wheels : | | | | | | | | | | | | | | | | | |
| | 8410.11 | -- Of a power not exceeding 1,000 kW | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8410.12 | -- Of a power exceeding 1,000 kW but not exceeding 10,000 kW | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8410.13 | -- Of a power exceeding 10,000 kW | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8410.90 | - Parts, including regulators | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.11 | | Turbo-jets, turbo-propellers and other gas turbines (+). | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|--------------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | - Turbo-jets : | | | | | | | | | | | | | | | | | |
| | 8411.11 | -- Of a thrust not exceeding 25 kN | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8411.12 | -- Of a thrust exceeding 25 kN | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Turbo-propellers : | | | | | | | | | | | | | | | | | |
| | 8411.21 | -- Of a power not exceeding 1,100 kW | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8411.22 | -- Of a power exceeding 1,100 kW | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other gas turbines : | | | | | | | | | | | | | | | | | |
| | 8411.81 | -- Of a power not exceeding 5,000 kW | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8411.82 | -- Of a power exceeding 5,000 kW | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Parts : | | | | | | | | | | | | | | | | | |
| | 8411.91 | -- Of turbo-jets or turbo-propellers | | kg | | | | | Free | Free | | Free | Free | Free | Ex | Ex | 2% | | |
| | 8411.99 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.12 | | Other engines and motors. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8412.10 | - Reaction engines other than turbo-jets | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Hydraulic power engines and motors : | | | | | | | | | | | | | | | | | |
| | 8412.21 | -- Linear acting (cylinders) | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8412.29 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Pneumatic power engines and motors : | | | | | | | | | | | | | | | | | |
| | 8412.31 | -- Linear acting (cylinders) | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8412.39 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8412.80 | - Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8412.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.13 | | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators (+). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|---------|------------|--|-------|------|-------------------|----|----|----|------|------|----|--------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | - Pumps fitted or designed to be fitted with a measuring device : | | | | | | | | | | | | | | | | | |
| | 8413.11 | -- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8413.19 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8413.20 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8413.30 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8413.40 | - Concrete pumps | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8413.50 | - Other reciprocating positive displacement pumps | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8413.60 | - Other rotary positive displacement pumps | | u | | | | | | | | | | 25% | 12% | 5% | 2% | 5% | |
| | 8413.70 | - Other centrifugal pumps : | | | | | | | | | | | | | | | | | |
| | | --- Water pumps except submersible pumps, having an inlet and outlet of a internal diameter not exceeding 15 cm: | | | | | | | | | | | | | | | | | |
| | 8413.70.11 | ---- Used | | u | | | | | | | | | | 25% | 12% | 5% | 2% | 5% | |
| | 8413.70.19 | ---- Other | | u | | | | | | | | | | 25% | 12% | 5% | 2% | 5% | |
| | | --- Other : | | u | | | | | | | | | | | | | | | |
| | 8413.70.91 | ---- Used | | u | | | | | | | | | | Free | 12% | 5% | 2% | | |
| | 8413.70.99 | ---- Other | | u | | | | | | | | | | Free | 12% | 5% | 2% | | |
| | | - Other pumps; liquid elevators : | | | | | | | | | | | | | | | | | |
| | 8413.81 | -- Pumps | | u | | | | | Free | Free | | Free | Free | Free | Con | 5% | 2% | | |
| | 8413.82 | -- Liquid elevators | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Parts : | | | | | | | | | | | | | | | | | |
| | 8413.91 | -- Of pumps : | | | | | | | | | | | | | | | | | |
| | 8413.91.10 | --- Housings | | kg | | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 5% | 2% | | |
| | 8413.91.90 | --- Other | | kg | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8413.92 | -- Of liquid elevators | | kg | | | | | | | | | 4.5% | 15% | 12% | 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.Priv.) Levy | S C L |
|---------|------------|---|-------|------|-------------------|------|------|----|------|------|----|-------|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| 84.14 | | 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 | - Vacuum pumps | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8414.20 | - Hand or foot-operated air pump | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8414.30 | - Compressors of a kind used in refrigerating equipment | | u | | | | | Free | Free | | Free | | Free | 12% | 5% | 2% | | | |
| | 8414.40 | - Air compressors mounted on a wheeled chassis for towing | | u | | | | | Free | Free | | Free | | Free | 12% | 5% | 2% | | | |
| | | - Fans : | | | | | | | | | | | | | | | | | | |
| | 8414.51 | -- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W | | u | | Free | Free | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | | |
| | 8414.59 | -- Other | | u | | | | | | | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8414.60 | - Hoods having a maximum horizontal side not exceeding 120 cm | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8414.80 | - Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8414.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | 8414.90.10 | --- Parts of subheading 8414.51 and national subdivision 8414.59 | | kg | | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 5% | 2% | | | |
| | 8414.90.90 | --- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| 84.15 | | 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" : | | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|---------|------------|---|-------------|------|------------------------------|----|----|----|------|----|----|----|----|-------------------------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| | 8415.10.10 | --- Used / reconditioned | L | u | | | | | | | | | | 25% | 12% | 5% | 2% | 5% | | |
| | | --- "Split system" : | | | | | | | | | | | | | | | | | | |
| | 8415.10.21 | ---- Of a capacity not exceeding 9,000 BTU | | u | | | | | Free | | | | | 25% or Rs.5600/= per u | 12% | 5% | 2% | | | |
| | 8415.10.22 | ---- Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU | | u | | | | | Free | | | | | 25% or Rs.6530/= per u | 12% | 5% | 2% | | | |
| | 8415.10.23 | ---- Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU | | u | | | | | Free | | | | | 25% or Rs.7930/= per u | 12% | 5% | 2% | | | |
| | 8415.10.24 | ---- Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU | | u | | | | | Free | | | | | 25% or Rs.11200/= per u | 12% | 5% | 2% | | | |
| | 8415.10.25 | ---- Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU | | u | | | | | Free | | | | | 25% or Rs.14930/= per u | 12% | 5% | 2% | | | |
| | 8415.10.29 | ---- Other | | u | | | | | Free | | | | | 25% | 12% | 5% | 2% | | | |
| | | --- Self-contained : | | | | | | | | | | | | | | | | | | |
| | 8415.10.31 | ---- Of a capacity not exceeding 9,000 BTU | | u | 23.75% or Rs.3420/= per u | | | | | | | | | 25% or Rs.3600/= per u | 12% | 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.Priv.) Levy | S C L |
|---------|------------|--|-------------|------|------------------------------|----|----|----|------|------|----|--------|--------------|----------------------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8415.10.32 | ---- Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU | | u | 23.75% or Rs.4132/= per u | | | | | | | | | 25% or Rs.4350/= per u | 12% | 5% | 2% | | |
| | 8415.10.33 | ---- Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU | | u | 23.75% or Rs.6032/= per u | | | | | | | | | 25% or Rs.6350/= per u | 12% | 5% | 2% | | |
| | 8415.10.34 | ---- Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU | | u | | | | | | | | | | 25% or Rs.13530/= per u | 12% | 5% | 2% | | |
| | 8415.10.35 | ---- Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU | | u | | | | | | | | | | 25% or Rs.16900/= per u | 12% | 5% | 2% | | |
| | 8415.10.39 | ---- Other | | u | | | | | | | | | | 25% | 12% | 5% | 2% | | |
| | 8415.20 | - Of a kind used for persons, in motor vehicles : | | | | | | | | | | | | | | | | | |
| | 8415.20.10 | --- Used / reconditioned | L | u | | | | | | | | | | 25% | 12% | 5% | 2% | 5% | |
| | 8415.20.90 | --- Other | | u | | | | | | | | | | 25% | 12% | 5% | 2% | 5% | |
| | | - Other : | | | | | | | | | | | | | | | | | |
| | 8415.81 | -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) : | | | | | | | | | | | | | | | | | |
| | 8415.81.10 | --- Used / reconditioned | L | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8415.81.90 | --- Other | | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 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.Priv.) Levy | S C L |
|---------|------------|---|-------------|------|-------------------|----|----|----|------|------|----|------------------------------|--------------------------|----------------------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8415.82 | -- Other, incorporating a refrigerating unit : | | | | | | | | | | | | | | | | | |
| | 8415.82.10 | --- Used / reconditioned | L | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8415.82.90 | --- Other | | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8415.83 | -- Not incorporating a refrigerating unit : | | | | | | | | | | | | | | | | | |
| | 8415.83.10 | --- Used / reconditioned | L | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8415.83.90 | --- Other | | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8415.90 | - Parts | | | | | | | | | | | | | | | | | |
| | | --- Outdoor units of split type air conditioning machines : | | | | | | | | | | | | | | | | | |
| | 8415.90.11 | ---- Used / reconditioned | L | kg | | | | | Free | Free | | 14.6% or Rs.10562/= per u | 5% or Rs.3018/= per u | 25% or Rs.16900/= per u | 12% | 5% | 2% | | |
| | 8415.90.19 | ---- Other | L | kg | | | | | Free | Free | | 14.6% or Rs.10562/= per u | 5% or Rs.3018/= per u | 25% or Rs.16900/= per u | 12% | 5% | 2% | | |
| | | --- Indoor units of split type air conditioning machines | | | | | | | | | | | | | | | | | |
| | 8415.90.21 | ---- Used / reconditioned | L | kg | | | | | Free | Free | | 14.6% or Rs.10562/= per u | 5% or Rs.3018/= per u | 25% or Rs.16900/= per u | 12% | 5% | 2% | | |
| | 8415.90.29 | ---- Other | L | kg | | | | | Free | Free | | 14.6% or Rs.10562/= per u | 5% or Rs.3018/= per u | 25% or Rs.16900/= per u | 12% | 5% | 2% | | |
| | 8415.90.90 | --- Other | | kg | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 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.Priv.) Levy | S C L |
|--------------|------------|---|-------------|------|-------------------|----|----|----|------|------|----|------|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| 84.16 | | Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 8416.10 | - Furnace burners for liquid fuel | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8416.20 | - Other furnace burners, including combination burners | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8416.30 | - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8416.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 84.17 | | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 8417.10 | - Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8417.20 | - Bakery ovens, including biscuit ovens | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8417.80 | - Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8417.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 84.18 | | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 8418.10 | - Combined refrigerator-freezers, fitted with separate external doors : | | | | | | | | | | | | | | | | | | |
| | 8418.10.10 | --- Used / reconditioned | L | u | 12.5% | | | | Free | Free | | 9.0% | 2.5% | 15% | 12% | 5% | 2% | 15% | 17% | |
| | 8418.10.90 | --- Other | | u | 12.5% | | | | Free | Free | | 9.0% | 2.5% | 15% | 12% | 5% | 2% | 15% | 17% | |
| | | - Refrigerators, household type : | | | | | | | | | | | | | | | | | | |
| | 8418.21 | -- Compression-type : | | | | | | | | | | | | | | | | | | |

| 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 |
| | 8418.21.10 | --- Used / reconditioned | L | u | 12.6% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | 15% | 17% | |
| | 8418.21.20 | --- Single door type : | | u | 12.6% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | 15% | 17% | |
| | 8418.21.30 | --- Double door type : | | u | 12.6% | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | 15% | 17% | |
| | 8418.29 | -- Other : | | | | | | | | | | | | | | | | | | |
| | 8418.29.10 | --- Used / reconditioned absorption-type, electrical | L | u | 12.6% | | | | Free | Free | | 9.0% | 2.5% | 15% | 12% | 5% | 2% | 15% | 17% | |
| | 8418.29.20 | --- Other absorption-type, electrical | | u | 12.6% | | | | Free | Free | | 9.0% | 2.5% | 15% | 12% | 5% | 2% | 15% | 17% | |
| | 8418.29.30 | --- Other used / reconditioned | L | u | 12.6% | | | | | | | | 2.5% | 15% | 12% | 5% | 2% | 15% | 17% | |
| | 8418.29.90 | --- Other | | u | 12.6% | | | | | | | | 2.5% | 15% | 12% | 5% | 2% | 15% | 17% | |
| | 8418.30 | - Freezers of the chest type, not exceeding 800 l capacity : | | | | | | | | | | | | | | | | | | |
| | 8418.30.10 | --- Not exceeding 566 l used / reconditioned | L | u | 21% | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 5% | 2% | | 20% | |
| | 8418.30.20 | --- Other, not exceeding 566 l | | u | 21% | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 5% | 2% | | 20% | |
| | 8418.30.30 | --- Other, used / reconditioned | L | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8418.30.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8418.40 | - Freezers of the upright type, not exceeding 900 l capacity : | | | | | | | | | | | | | | | | | | |
| | 8418.40.10 | --- Not exceeding 566 l used / reconditioned | L | u | 21% | | | | | | | | | 25% | 12% | 5% | 2% | | 17% | |
| | 8418.40.20 | --- Other, not exceeding 566 l | | u | 21% | | | | | | | | | 25% | 12% | 5% | 2% | | 17% | |
| | 8418.40.30 | --- Other, used / reconditioned | L | u | | | | | | | | | | Free | 12% | 5% | 2% | | | |
| | 8418.40.90 | --- Other | | u | | | | | | | | | | Free | 12% | 5% | 2% | | | |
| | 8418.50 | - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment : | | | | | | | | | | | | | | | | | | |
| | 8418.50.10 | --- Used / reconditioned | L | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8418.50.90 | --- Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | - Other refrigerating or freezing equipment; heat pumps : | | | | | | | | | | | | | | | | | | |
| | 8418.61 | -- Heat pumps other than air conditioning machines of heading 84.15 : | | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|---------|------------|--|-------|------|-------------------|----|----|----|----|------|----|----|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8418.61.10 | --- Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned | L | u | 11.25% | | | | | Free | | | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8418.61.20 | --- Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l | | u | Free | | | | | Free | | | Free | Free | 12% | 5% | 2% | | |
| | 8418.61.30 | --- Blast-freezers for preserving poultry meat used/ reconditioned | L | u | Free | | | | | Free | | | Free | Free | Ex | 5% | 2% | | |
| | 8418.61.40 | --- Other, blast-freezers for preserving poultry meat | | u | Free | | | | | Free | | | Free | Free | Ex | 5% | 2% | | |
| | 8418.61.50 | --- Milk chilling tanks used/ reconditioned | L | u | Free | | | | | Free | | | Free | Free | Ex | 5% | 2% | | |
| | 8418.61.60 | --- Other, milk chilling tanks | | u | Free | | | | | Free | | | Free | Free | Ex | 5% | 2% | | |
| | 8418.61.70 | --- Other, used / reconditioned | L | u | Free | | | | | Free | | | Free | Free | 12% | 5% | 2% | | |
| | 8418.61.90 | --- Other | | u | Free | | | | | Free | | | Free | Free | 12% | 5% | 2% | | |
| | 8418.69 | -- Other : | | | | | | | | | | | | | | | | | |
| | 8418.69.10 | --- Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned | L | kg | 11.25% | | | | | Free | | | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8418.69.20 | --- Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l | | kg | 11.25% | | | | | Free | | | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8418.69.30 | --- Blast-freezers for preserving poultry meat used/ reconditioned | L | kg | Free | | | | | Free | | | Free | Free | Ex | 5% | 2% | | |
| | 8418.69.40 | --- Other, blast-freezers for preserving poultry meat | | kg | Free | | | | | Free | | | Free | Free | 12% | 5% | 2% | | |
| | 8418.69.50 | --- Milk chilling tanks used/ reconditioned | L | kg | Free | | | | | Free | | | Free | Free | Ex | 5% | 2% | | |
| | 8418.69.60 | --- Other, milk chilling tanks | | kg | Free | | | | | Free | | | Free | Free | Ex | 5% | 2% | | |
| | 8418.69.70 | --- Other, used/ re-conditioned | L | kg | Free | | | | | Free | | | Free | Free | 12% | 5% | 2% | | |
| | 8418.69.90 | --- Other: | | kg | Free | | | | | Free | | | Free | Free | 12% | 5% | 2% | | |
| | | - Parts : | | | | | | | | | | | | | | | | | |
| | 8418.91 | -- Furniture designed to receive refrigerating or freezing equipment : | | | | | | | | | | | | | | | | | |
| | 8418.91.10 | --- Cabinets for refrigerators | | kg | | | | | | | | | | 7.5% | 12% | 5% | 2% | 20% | |
| | 8418.91.20 | --- Other cabinets | | kg | | | | | | | | | | 25% | 12% | 5% | 2% | 20% | |

| 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.Priv.) Levy | S C L |
|--------------|------------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8418.91.90 | --- Other | | kg | 7.5% | | | | | | | | | 15% | 12% | 5% | 2% | | |
| | 8418.99 | -- Other | | kg | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.19 | | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Instantaneous or storage water heaters, non-electric: | | | | | | | | | | | | | | | | | |
| | 8419.11 | -- Instantaneous gas water heaters | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8419.19 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8419.20 | - Medical, surgical or laboratory sterilisers | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Dryers : | | | | | | | | | | | | | | | | | |
| | 8419.31 | -- For agricultural products | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8419.32 | -- For wood, paper pulp, paper or paperboard | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8419.39 | -- Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8419.40 | - Distilling or rectifying plant | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8419.50 | - Heat exchange units | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8419.60 | - Machinery for liquefying air or other gases | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other machinery, plant and equipment : | | | | | | | | | | | | | | | | | |
| | 8419.81 | -- For making hot drinks or for cooking or heating food | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8419.89 | -- Other : | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|--------------|------------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8419.89.10 | --- Equipment for pasteurization and sterilization of milk | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8419.89.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8419.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.20 | | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8420.10 | - Calendering or other rolling machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | 5% | |
| | | - Parts : | | | | | | | | | | | | | | | | | |
| | 8420.91 | -- Cylinders | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8420.99 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.21 | | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Centrifuges, including centrifugal dryers : | | | | | | | | | | | | | | | | | |
| | 8421.11 | -- Cream separators | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8421.12 | -- Clothes-dryers | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8421.19 | -- Other : | | | | | | | | | | | | | | | | | |
| | 8421.19.10 | --- Centrifuges for testing of milk including milk-fat | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8421.19.90 | --- Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Filtering or purifying machinery and apparatus for liquids : | | | | | | | | | | | | | | | | | |
| | 8421.21 | -- For filtering or purifying water : | | | | | | | | | | | | | | | | | |
| | 8421.21.10 | --- Household, candle type | | u | | | | | | Free | | | | 15% | 12% | 5% | 2% | | |
| | 8421.21.90 | --- Other | | u | | | | | | Free | | | | Free | 12% | 5% | 2% | | |
| | 8421.22 | -- For filtering or purifying beverages other than water | | u | | | | | | | | | Free | 15% | 12% | 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.Priv.) Levy | S C L |
|---------|------------|---|-------|------|-------------------|----|----|----|------|------|----|--------|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| | 8421.23 | -- Oil or petrol-filters for internal combustion engines: | | | | | | | | | | | | | | | | | | |
| | 8421.23.10 | --- Energy serving ceramic filters for motor vehicles | | u | | | | | | | | | | 7.5% | 12% | 5% | 2% | | | |
| | 8421.23.90 | --- Other | | u | | | | | | | | | | 25% | 12% | 5% | 2% | 5% | | |
| | 8421.29 | -- Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | - Filtering or purifying machinery and apparatus for gases : | | | | | | | | | | | | | | | | | | |
| | 8421.31 | -- Intake air filters for internal combustion engines | | u | | | | | | | | | | 25% | 12% | 5% | 2% | | | |
| | 8421.39 | -- Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | - Parts : | | | | | | | | | | | | | | | | | | |
| | 8421.91 | -- Of centrifuges, including centrifugal dryers | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8421.99 | -- Other : | | | | | | | | | | | | | | | | | | |
| | 8421.99.10 | --- Replacement oil filter cartridges (elements) for internal combustion engines | | kg | | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 5% | 2% | | | |
| | 8421.99.20 | --- Replacement air filter cartridges (elements) for internal combustion engines | | kg | | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 5% | 2% | | | |
| | 8421.99.90 | --- Other | | kg | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 84.22 | | 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 (+). | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | - Dish washing machines : | | | | | | | | | | | | | | | | | | |
| | 8422.11 | -- Of the household type | | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | 30% | |

| 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.Priv.) Levy | S C L |
|--------------|------------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8422.19 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8422.20 | - Machinery for cleaning or drying bottles or other containers | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8422.30 | - 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 : | | | | | | | | | | | | | | | | | |
| | 8422.30.10 | --- Machinery for packing of milk | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8422.30.20 | --- Tea bag packaging machines producing tea bags made of filter paper to accommodate up to 4 g of tea | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8422.30.30 | --- For canning fruit / vegetables | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8422.30.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8422.40 | - Other packing or wrapping machinery (including heat-shrink wrapping machinery) | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8422.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.23 | | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds (+). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8423.10 | - Personal weighing machines, including baby scales; household scales : | | | | | | | | | | | | | | | | | |
| | 8423.10.10 | --- Personal weighing machines, including baby scales | | u | | | | | | | | | | Free | 12% | 5% | 2% | | |
| | 8423.10.20 | --- Household scales | | u | | | | | | | | | | 25% | 12% | 5% | 2% | 15% | |
| | 8423.20 | - Scales for continuous weighing of goods on conveyors | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8423.30 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|------------|--|-------|------|-------------------|----|----|----|------|------|----|-------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | - Other weighing machinery : | | | | | | | | | | | | | | | | | |
| | 8423.81 | -- Having a maximum weighing capacity not exceeding 30 kg | | u | | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 5% | 2% | | |
| | 8423.82 | -- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | | u | 23.75% | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 5% | 2% | | |
| | 8423.89 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8423.90 | - Weighing machine weights of all kinds; parts of weighing machinery : | | | | | | | | | | | | | | | | | |
| | 8423.90.10 | --- Weights | | kg | 22.5% | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 5% | 2% | | |
| | 8423.90.90 | --- Parts | | kg | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.24 | | 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 | - Fire extinguishers, whether or not charged | | u | 11.25% | | | | | Free | | | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8424.20 | - Spray guns and similar appliances | | u | | | | | Free | Free | | Free | Free | Free | Con | 5% | 2% | | |
| | 8424.30 | - Steam or sand blasting machines and similar jet projecting machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other appliances : | | | | | | | | | | | | | | | | | |
| | 8424.81 | -- Agricultural or horticultural | | u | | | | | | | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8424.89 | -- Other | | u | | | | | Free | Free | | Free | | Free | 12% | 5% | 2% | | |
| | 8424.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.25 | | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles : | | | | | | | | | | | | | | | | | |
| | 8425.11 | -- Powered by electric motor | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8425.19 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Winches; capstans : | | | | | | | | | | | | | | | | | |
| | 8425.31 | -- Powered by electric motor | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8425.39 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Jacks; hoists of a kind used for raising vehicles : | | | | | | | | | | | | | | | | | |
| | 8425.41 | -- Built-in Jacking systems of a type used in garages | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8425.42 | -- Other jacks and hoists, hydraulic | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8425.49 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| 84.26 | | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. | | | | | | | | | | | | | | | | | |
| | | - Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers : | | | | | | | | | | | | | | | | | |
| | 8426.11 | -- Overhead travelling cranes on fixed support | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8426.12 | -- Mobile lifting frames on tyres and straddle carriers | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8426.19 | -- Other | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8426.20 | - Tower cranes | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8426.30 | - Portal or pedestal jib cranes | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | | - Other machinery, self-propelled : | | | | | | | | | | | | | | | | | |
| | 8426.41 | -- On tyres | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8426.49 | -- Other | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | | - Other machinery : | | | | | | | | | | | | | | | | | |
| | 8426.91 | -- Designed for mounting on road vehicles | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8426.99 | -- Other | | u | | | | | Free | Free | | Free | | Free | Ex | 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.Priv.) Levy | S C L |
|---------|---------|---|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 84.27 | | Fork-lift trucks; other work trucks fitted with lifting or handling equipment. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8427.10 | - Self-propelled trucks powered by an electric motor | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8427.20 | - Other self-propelled trucks | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8427.90 | - Other trucks | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.28 | | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8428.10 | - Lifts and skip hoists | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8428.20 | - Pneumatic elevators and conveyors | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other continuous-action elevators and conveyors, for goods or materials : | | | | | | | | | | | | | | | | | |
| | 8428.31 | -- Specially designed for underground use | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8428.32 | -- Other, bucket type | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8428.33 | -- Other, belt type | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8428.39 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8428.40 | - Escalators and moving walkways | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8428.60 | - Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8428.90 | - Other machinery | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.29 | | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Bulldozers and angledozers : | | | | | | | | | | | | | | | | | |
| | 8429.11 | -- Track laying | | u | | | | | Free | Free | | Free | | Free | Ex | 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.Priv.) Levy | S C L |
|--------------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8429.19 | -- Other | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8429.20 | - Graders and levellers | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8429.30 | - Scrapers | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8429.40 | - Tamping machines and road rollers | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | | - Mechanical shovels, excavators and shovel loaders: | | | | | | | | | | | | | | | | | |
| | 8429.51 | -- Front-end shovel loaders | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8429.52 | -- Machinery with a 360° revolving superstructure | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8429.59 | -- Other | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.30 | | 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 | - Pile-drivers and pile-extractors | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8430.20 | - Snow-ploughs and snow-blowers | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Coal or rock cutters and tunnelling machinery: | | | | | | | | | | | | | | | | | |
| | 8430.31 | -- Self-propelled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8430.39 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other boring or sinking machinery : | | | | | | | | | | | | | | | | | |
| | 8430.41 | -- Self-propelled | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8430.49 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8430.50 | - Other machinery, self-propelled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other machinery, not self-propelled : | | | | | | | | | | | | | | | | | |
| | 8430.61 | -- Tamping or compacting machinery | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8430.69 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|---------|------------|---|-------|------|-------------------|----|----|----|------|------|----|--------|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| 84.31 | | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 8431.10 | - Of machinery of heading 84.25 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8431.20 | - Of machinery of heading 84.27 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | - Of machinery of heading 84.28 : | | | | | | | | | | | | | | | | | | |
| | 8431.31 | -- Of lifts, skip hoists or escalators | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8431.39 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | - Of machinery of heading 84.26, 84.29 or 84.30 : | | | | | | | | | | | | | | | | | | |
| | 8431.41 | -- Buckets, shovels, grabs and grips | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8431.42 | -- Bulldozer or angle dozer blades | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8431.43 | -- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8431.49 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 84.32 | | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 8432.10 | - Ploughs | | u | | | | | | Free | | | 1.5% | 7.5% | Ex | 5% | 2% | | | |
| | | - Harrows, scarifiers, cultivators, weeders and hoes : | | | | | | | | | | | | | | | | | | |
| | 8432.21 | -- Disc harrows | | u | | | | | | Free | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | | |
| | 8432.29 | -- Other | | u | | | | | | Free | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | | |
| | 8432.30 | - Seeders, planters and transplanters | | u | | | | | | Free | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | | |
| | 8432.40 | - Manure spreaders and fertiliser distributors | | u | | | | | | Free | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | | |
| | 8432.80 | - Other machinery : | | | | | | | | | | | | | | | | | | |
| | 8432.80.10 | --- Lawn or sports ground rollers | | u | | | | | Free | Free | | 10.83% | 4.5% | 15% | 12% | 5% | 2% | | | |
| | 8432.80.90 | --- Other | | u | | | | | Free | Free | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | | |
| | 8432.90 | - Parts : | | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|--------------|------------|--|-------|------|-------------------|----|----|-----|----|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8432.90.10 | --- For lawn or sports-ground rollers | | kg | | | | | | Free | | | 4.5% | 15% | 12% | 5% | 2% | | |
| | 8432.90.90 | --- Other | | kg | | | | | | Free | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.33 | | 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 84.37. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Mowers for lawns, parks or sports-grounds : | | | | | | | | | | | | | | | | | |
| | 8433.11 | -- Powered, with the cutting device rotating in a horizontal plane | | u | | | | 12% | | Free | | | | 15% | Ex | 5% | 2% | | |
| | 8433.19 | -- Other | | u | | | | 12% | | Free | | | | 15% | Ex | 5% | 2% | | |
| | 8433.20 | - Other mowers, including cutter bars for tractor mounting | | u | 6% | | | | | | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | |
| | 8433.30 | - Other haymaking machinery | | u | | | | | | | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | |
| | 8433.40 | - Straw or fodder balers, including pick-up balers | | u | | | | | | | | | 1.5% | 7.5% | Ex | 5% | 2% | | |
| | | - Other harvesting machinery; threshing machinery : | | | | | | | | | | | | | | | | | |
| | 8433.51 | -- Combine harvester-threshers | | u | | | | | | | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8433.52 | -- Other threshing machinery | | u | | | | | | | | | 1.5% | 7.5% | Ex | 5% | 2% | | |
| | 8433.53 | -- Root or tuber harvesting machines | | u | | | | | | | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | |
| | 8433.59 | -- Other | | u | | | | | | | | | 1.5% | 7.5% | Ex | 5% | 2% | | |
| | 8433.60 | - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | | u | | | | | | | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | |
| | 8433.90 | - Parts : | | | | | | | | | | | | | | | | | |
| | 8433.90.10 | --- Of machines of sub-heading 8433.11 and 8433.19 | | kg | 6% | | | | | | | 4% | 1.5% | 7.5% | Ex | 5% | 2% | | |
| | 8433.90.90 | --- Other | | kg | 6% | | | | | | | 4% | 1.5% | 7.5% | Ex | 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 | | | | | | |
| 84.34 | | Milking machines and dairy machinery. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8434.10 | - Milking machines | | u | | | | | Free | Free | | Free | | Free | Ex | Ex | Ex | | |
| | 8434.20 | - Dairy machinery | | u | | | | | Free | Free | | Free | | Free | Ex | Ex | Ex | | |
| | 8434.90 | - Parts | | kg | | | | | Free | Free | | Free | | Free | Ex | Ex | Ex | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.35 | | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8435.10 | - Machinery | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8435.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.36 | | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8436.10 | - Machinery for preparing animal feeding stuffs | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | - Poultry-keeping machinery; poultry incubators and brooders : | | | | | | | | | | | | | | | | | |
| | 8436.21 | -- Poultry incubators and brooders | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8436.29 | -- Other | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8436.80 | - Other machinery | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | - Parts : | | | | | | | | | | | | | | | | | |
| | 8436.91 | -- Of poultry-keeping machinery or poultry incubators and brooders | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8436.99 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.37 | | Machines for cleaning, sorting or grading seed, grain or dried leguminous | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|--------------|------------|--|-------|------|-------------------|----|----|------|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8437.10 | - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8437.80 | - Other machinery | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8437.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.38 | | 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 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8438.20 | - Machinery for the manufacture of confectionery, cocoa or chocolate | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8438.30 | - Machinery for sugar manufacture | | u | | | | Free | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8438.40 | - Brewery machinery | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8438.50 | - Machinery for the preparation of meat or poultry | | u | | | | | Free | Free | | Free | | Free | 12% | 5% | 2% | | |
| | 8438.60 | - Machinery for the preparation of fruits, nuts or vegetables | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8438.80 | - Other machinery : | | | | | | | | | | | | | | | | | |
| | 8438.80.10 | --- C.T.C and L.T.P tea machinery | | u | | | | | | | | | Free | Free | Ex | 5% | 2% | | |
| | 8438.80.20 | --- Colour separators for the tea industry | | u | | | | | | | | | Free | Free | Ex | 5% | 2% | | |
| | 8438.80.30 | --- Vertical type, electrostatic, stalk and fibre extractor | | u | | | | | | | | | 5% | 25% | Ex | 5% | 2% | | |
| | 8438.80.40 | --- Other tea machinery | | u | | | | | | | | | 1.5% | 7.5% | 12% | Ex | 2% | | |
| | 8438.80.90 | --- Other | | u | | | | | | | | | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8438.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| 84.39 | | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard. | | | | | | | | | | | | | | | | | |
| | 8439.10 | - Machinery for making pulp of fibrous cellulosic material | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8439.20 | - Machinery for making paper or paperboard | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8439.30 | - Machinery for finishing paper or paperboard | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Parts : | | | | | | | | | | | | | | | | | |
| | 8439.91 | -- Of machinery for making pulp of fibrous cellulosic material | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8439.99 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| 84.40 | | Book-binding machinery, including book-sewing machines. | | | | | | | | | | | | | | | | | |
| | 8440.10 | - Machinery | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8440.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| 84.41 | | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. | | | | | | | | | | | | | | | | | |
| | 8441.10 | - Cutting machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8441.20 | - Machines for making bags, sacks or envelopes | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8441.30 | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8441.40 | - Machines for moulding articles in paper | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| | | pulp, paper or paperboard | | | | | | | | | | | | | | | | | | |
| | 8441.80 | - Other machinery | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8441.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 84.42 | | Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 8442.30 | - Machinery, apparatus and equipment | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8442.40 | - Parts of the foregoing machinery, apparatus or equipment | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8442.50 | - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 84.43 | | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof (+). | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 : | | | | | | | | | | | | | | | | | | |
| | 8443.11 | -- Offset printing machinery, reel-fed | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|---------|------------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8443.12 | -- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22cm and the other side not exceeding 36 cm in the unfolded state) | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.13 | -- Other offset printing machinery | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.14 | -- Letterpress printing machinery, reelfed, excluding flexographic printing | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.15 | -- Letterpress printing machinery, other than reelfed, excluding flexographic printing | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.16 | -- Flexographic printing machinery | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.17 | -- Gravure printing machinery | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.19 | -- Other : | | | | | | | | | | | | | | | | | |
| | 8443.19.10 | --- For textile fabrics | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8443.19.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other printers, copying machines and facsimile machines, whether or not combined : | | | | | | | | | | | | | | | | | |
| | 8443.31 | -- 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 : | | | | | | | | | | | | | | | | | |
| | 8443.31.10 | --- Combined with multi-colour copying machines | L | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.31.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.32 | -- Other, capable of connecting to an automatic data processing machine or to a network : | | | | | | | | | | | | | | | | | |
| | 8443.32.10 | --- Multi-colour copying machines | L | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.32.20 | --- Teleprinters | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.32.30 | --- Printers for textile fabrics | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8443.32.40 | --- Other printers | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8443.32.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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 | | | | | | |
| | 8443.39 | -- Other : | | | | | | | | | | | | | | | | | |
| | 8443.39.10 | --- Multi-colour copying machines, whether or not combined with printers and / or facsimile machines | L | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.39.20 | --- Printers for textile fabrics | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8443.39.30 | --- Other printers | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.39.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Parts and accessories : | | | | | | | | | | | | | | | | | |
| | 8443.91 | --- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.99 | -- Other : | | | | | | | | | | | | | | | | | |
| | 8443.99.10 | --- Parts and accessories of copying machines | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.99.20 | --- Parts and accessories of facsimile machines or teleprinters | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8443.99.30 | --- Parts and accessories of printers of national subdivision 8443.32.40 | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8443.99.90 | --- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.44 | 8444.00 | Machines for extruding, drawing, texturing or cutting man-made textile materials. | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.45 | | Machines for preparing textile fibers; 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 84.46 or 84.47. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Machines for preparing textile fibers : | | | | | | | | | | | | | | | | | |
| | 8445.11 | -- Carding machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8445.12 | -- Combing machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 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.Priv.) Levy | S C L |
|--------------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8445.13 | -- Drawing or roving machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8445.19 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8445.20 | - Textile spinning machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8445.30 | - Textile doubling or twisting machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8445.40 | - Textile winding (including weft-winding) or reeling machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8445.90 | - Other | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.46 | | Weaving machines (looms). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8446.10 | - For weaving fabrics of a width not exceeding 30 cm | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | | - For weaving fabrics of a width exceeding 30 cm, shuttle type : | | | | | | | | | | | | | | | | | |
| | 8446.21 | -- Power looms | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8446.29 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8446.30 | - For weaving fabrics of a width exceeding 30 cm, shuttleless type | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.47 | | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Circular knitting machines : | | | | | | | | | | | | | | | | | |
| | 8447.11 | -- With cylinder diameter not exceeding 165 mm | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8447.12 | -- With cylinder diameter exceeding 165 mm | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8447.20 | - Flat knitting machines; stitch-bonding machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8447.90 | - Other | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 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.Priv.) Levy | S C L |
|---------|---------|--|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 84.48 | | Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (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 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). | | | | | | | | | | | | | | | | | |
| | | - Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 : | | | | | | | | | | | | | | | | | |
| | 8448.11 | -- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8448.19 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8448.20 | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | - Parts and accessories of machines of heading 84.45 or of their auxiliary machinery : | | | | | | | | | | | | | | | | | |
| | 8448.31 | -- Card clothing | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8448.32 | -- Of machines for preparing textile fibers, other than card clothing | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8448.33 | -- Spindles, spindle flyers, spinning rings and ring travellers | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8448.39 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | - Parts and accessories of weaving machines (looms) or of their auxiliary machinery : | | | | | | | | | | | | | | | | | |
| | 8448.42 | -- Reeds for looms, healds and heald-frames | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8448.49 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 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.Priv.) Levy | S C L |
|--------------|------------|---|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|---------------------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | - Parts and accessories of machines of heading 84.47 or of their auxiliary machinery : | | | | | | | | | | | | | | | | | |
| | 8448.51 | -- Sinkers, needles and other articles used in forming stitches | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 2.5% | 2% | | |
| | 8448.59 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.49 | 8449.00 | 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. | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.50 | | Household or laundry-type washing machines, including machines which both wash and dry (+). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Machines, each of a dry linen capacity not exceeding 10 kg : | | | | | | | | | | | | | | | | | |
| | 8450.11 | -- Fully-automatic machines : | | | | | | | | | | | | | | | | | |
| | 8450.11.10 | --- Unassembled in completely knocked-down form | | u | | | | | | | | | | 15% | 12% | 5% | 2% | | 25% |
| | 8450.11.20 | --- Used / reconditioned | L | u | | | | | | | | | | 25% | 12% | 5% | 2% | | 25% |
| | | --- Other, top loading : | | | | | | | | | | | | | | | | | |
| | 8450.11.31 | ---- Of a dry linen capacity less than 4 kg | | u | | | | | | | | | | 25% or Rs.2500/= per u | 12% | 5% | 2% | | 25% |

| 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 | | | | | | | |
| | 8450.11.32 | ---- Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | | u | | | | | | | | | | 25% or Rs.3000/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.11.33 | ---- Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | | u | | | | | | | | | | 25% or Rs. 3500/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.11.34 | ---- Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | | u | | | | | | | | | | 25% or Rs.4000/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.11.39 | ---- Other | | u | | | | | | | | | | 25% | 12% | 5% | 2% | | 25% | |
| | | --- Other, front loading : | | | | | | | | | | | | | | | | | | |
| | 8450.11.41 | ---- Of a dry linen capacity less than 4 kg | | u | | | | | | | | | | 25% or Rs.3000/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.11.42 | ---- Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | | u | | | | | | | | | | 25% or Rs.3750/= per u | 12% | 5% | 2% | | 25% | |

| 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.Priv.) Levy | S C L | |
|---------|------------|--|-------------|------|-------------------|----|----|----|----|----|----|----|-----------|------------------------|-------------|-------------|------|-------------------------------|-------------|----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | | SD |
| | 8450.11.43 | ---- Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | | u | | | | | | | | | | 25% or Rs.4350/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.11.44 | ---- Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | | u | | | | | | | | | | 25% or Rs.5000/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.11.49 | ---- Other | | u | | | | | | | | | | 25% | 12% | 5% | 2% | | 25% | |
| | 8450.12 | -- Other machines, with built-in centrifugal drier : | | | | | | | | | | | | | | | | | | |
| | 8450.12.10 | --- Unassembled in completely knocked-down form | | u | | | | | | | | | | 15% | 12% | 5% | 2% | | 25% | |
| | 8450.12.20 | --- Used / reconditioned | L | u | | | | | | | | | | 25% | 12% | 5% | 2% | | 25% | |
| | | --- Other : | | | | | | | | | | | | | | | | | | |
| | 8450.12.31 | ---- Of a dry linen capacity less than 4 kg | | u | | | | | | | | | | 25% or Rs.1200/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.12.32 | ---- Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | | u | | | | | | | | | | 25% or Rs1700/= per u | 12% | 5% | 2% | | 25% | |

| 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 | | | | | | | |
| | 8450.12.33 | ---- Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | | u | | | | | | | | | | 25% or Rs.2300/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.12.34 | ---- Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | | u | | | | | | | | | | 25% or Rs.3000/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.12.39 | ---- Other | | u | | | | | | | | | | 25% | 12% | 5% | 2% | | 25% | |
| | 8450.19 | -- Other : | | | | | | | | | | | | | | | | | | |
| | 8450.19.10 | --- Unassembled in completely knocked-down form | | u | | | | | | | | | | 15% | 12% | 5% | 2% | | 25% | |
| | 8450.19.20 | --- Used / reconditioned | L | u | | | | | | | | | | 25% | 12% | 5% | 2% | | 25% | |
| | | --- Other : | | | | | | | | | | | | | | | | | | |
| | 8450.19.31 | ---- Of a dry linen capacity less than 4 kg | | u | | | | | | | | | | 25% or Rs.1200/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.19.32 | ---- Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | | u | | | | | | | | | | 25% or Rs.1700/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.19.33 | ---- Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | | u | | | | | | | | | | 25% or Rs.2300/= per u | 12% | 5% | 2% | | 25% | |

| 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.Priv.) Levy | S C L |
|--------------|------------|--|-------|------|-------------------|----|----|----|------|------|----|------|------|------------------------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| | 8450.19.34 | ---- Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | | u | | | | | | | | | | 25% or Rs.3000/= per u | 12% | 5% | 2% | | 25% | |
| | 8450.19.39 | ---- Other | | u | | | | | | | | | | 25% | 12% | 5% | 2% | | 25% | |
| | 8450.20 | - Machines, each of a dry linen capacity exceeding 10 kg | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8450.90 | - Parts | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 84.51 | | Machinery (other than machines of heading 84.50) 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 | - Dry-cleaning machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | - Drying machines : | | | | | | | | | | | | | | | | | | |
| | 8451.21 | -- Each of a dry linen capacity not exceeding 10 kg | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8451.29 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8451.30 | - Ironing machines and presses (including fusing presses) | | u | | | | | Free | Free | | Free | Free | Free | 12% | 2% | 2% | | | |
| | 8451.40 | - Washing, bleaching or dyeing machines: | | | | | | | | | | | | | | | | | | |
| | 8451.40.10 | --- For textile yarns and fabrics | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | | |
| | 8451.40.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 2% | 2% | | | |
| | 8451.50 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 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.Priv.) Levy | S C L |
|--------------|------------|--|-------|------|-------------------|----|----|------|------|------|----|-------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8451.80 | - Other machinery : | | | | | | | | | | | | | | | | | |
| | 8451.80.10 | --- For finishing textile fabrics | | u | | | | | Free | Free | | Free | Free | Free | Ex | 2% | 2% | | |
| | 8451.80.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8451.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 2.5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.52 | | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles (+). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8452.10 | - Sewing machines of the household type : | | | | | | | | | | | | | | | | | |
| | 8452.10.10 | --- Completely knocked-down, excluding furniture and stands | | u | | | | | | | | | | 15% | 12% | 5% | 2% | | |
| | 8452.10.90 | --- Other | | u | 20% | | | | | | | | | 25% | 12% | 5% | 2% | | |
| | | - Other sewing machines : | | | | | | | | | | | | | | | | | |
| | 8452.21 | -- Automatic units | | u | | | | | Free | Free | | Free | Free | Free | 12% | 2% | 2% | | |
| | 8452.29 | -- Other | | u | | | | Free | Free | Free | | Free | Free | Free | 12% | 2% | 2% | | |
| | 8452.30 | - Sewing machine needles | | kg | Free | | | | Free | Free | | Free | Free | Free | 12% | 2.5% | 2% | | |
| | 8452.90 | - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines : | | | | | | | | | | | | | | | | | |
| | 8452.90.10 | - Furniture, bases and covers for sewing machines and parts thereof | | kg | 22.5% | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 2.5% | 2% | | |
| | 8452.90.90 | - Other parts of sewing machines | | kg | Free | | | | Free | Free | | Free | Free | Free | 12% | 2.5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.53 | | 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 | - Machinery for preparing, tanning or working hides, skins or leather | | u | | | | | Free | Free | | Free | Free | Free | Ex | 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.Priv.) Levy | S C L |
|--------------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8453.20 | - Machinery for making or repairing footwear | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8453.80 | - Other machinery | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8453.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.54 | | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8454.10 | - Converters | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8454.20 | - Ingot moulds and ladles | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8454.30 | - Casting machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8454.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.55 | | Metal-rolling mills and rolls therefor. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8455.10 | - Tube mills | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other rolling mills : | | | | | | | | | | | | | | | | | |
| | 8455.21 | -- Hot or combination hot and cold | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8455.22 | -- Cold | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8455.30 | - Rolls for rolling mills | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8455.90 | - Other parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.56 | | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8456.10 | - Operated by laser or other light or photon beam processes | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8456.20 | - Operated by ultrasonic processes | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8456.30 | - Operated by electro-discharge processes | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8456.90 | - Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.57 | | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8457.10 | - Machining centres | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8457.20 | - Unit construction machines (single station) | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8457.30 | - Multi-station transfer machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.58 | | Lathes (including turning centres) for removing metal (+). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Horizontal lathes : | | | | | | | | | | | | | | | | | |
| | 8458.11 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8458.19 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other lathes : | | | | | | | | | | | | | | | | | |
| | 8458.91 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8458.99 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.59 | | Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58 (+). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8459.10 | - Way-type unit head machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other drilling machines : | | | | | | | | | | | | | | | | | |
| | 8459.21 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8459.29 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other boring-milling machines : | | | | | | | | | | | | | | | | | |
| | 8459.31 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8459.39 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8459.40 | - Other boring machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Milling machines, knee-type : | | | | | | | | | | | | | | | | | |
| | 8459.51 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8459.59 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other milling machines : | | | | | | | | | | | | | | | | | |
| | 8459.61 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8459.69 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8459.70 | - Other threading or tapping machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.60 | | 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 84.61 (+). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - 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 : | | | | | | | | | | | | | | | | | |
| | 8460.11 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8460.19 | -- Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm : | | | | | | | | | | | | | | | | | |
| | 8460.21 | -- Numerically controlled | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8460.29 | -- Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Sharpening (tool or cutter grinding) machines : | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|--------------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8460.31 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8460.39 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8460.40 | - Honing or lapping machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8460.90 | - Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.61 | | Machine-tools for planning, 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 | - Shaping or slotting machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8461.30 | - Broaching machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8461.40 | - Gear cutting, gear grinding or gear finishing machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8461.50 | - Sawing or cutting-off machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8461.90 | - Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.62 | | 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 | - Forging or die-stamping machines (including presses) and hammers | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Bending, folding, straightening or flattening machines (including presses) : | | | | | | | | | | | | | | | | | |
| | 8462.21 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8462.29 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | - Shearing machines (including presses), other than combined punching and shearing machines : | | | | | | | | | | | | | | | | | |
| | 8462.31 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8462.39 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Punching or notching machines (including presses), including combined punching and shearing machines : | | | | | | | | | | | | | | | | | |
| | 8462.41 | -- Numerically controlled | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8462.49 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other : | | | | | | | | | | | | | | | | | |
| | 8462.91 | -- Hydraulic presses | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8462.99 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.63 | | Other machine-tools for working metal or cermets, without removing material. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8463.10 | - Draw-benches for bars, tubes, profiles, wire or the like | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8463.20 | - Thread rolling machines | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8463.30 | - Machines for working wire | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8463.90 | - Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.64 | | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8464.10 | - Sawing machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8464.20 | - Grinding or polishing machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8464.90 | - Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|---------|---------|---|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 84.65 | | 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 | - Machines which can carry out different types of machining operations without tool change between such operations | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other : | | | | | | | | | | | | | | | | | |
| | 8465.91 | -- Sawing machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8465.92 | -- Planing, milling or moulding (by cutting) machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8465.93 | -- Grinding, sanding or polishing machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8465.94 | -- Bending or assembling machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8465.95 | -- Drilling or morticing machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8465.96 | -- Splitting, slicing or paring machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8465.99 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.66 | | Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, 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 | - Tool holders and self-opening dieheads | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8466.20 | - Work holders | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8466.30 | - Dividing heads and other special attachments for machine-tools | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other : | | | | | | | | | | | | | | | | | |
| | 8466.91 | -- For machines of heading 84.64 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8466.92 | -- For machines of heading 84.65 | | kg | | | | | Free | Free | | Free | Free | Free | Con | 5% | 2% | | |
| | 8466.93 | -- For machines of headings 84.56 to 84.61 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8466.94 | -- For machines of heading 84.62 or 84.63 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.67 | | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Pneumatic : | | | | | | | | | | | | | | | | | |
| | 8467.11 | -- Rotary type (including combined rotary-percussion) | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8467.19 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - With self-contained electric motor : | | | | | | | | | | | | | | | | | |
| | 8467.21 | -- Drills of all kinds | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8467.22 | -- Saws | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8467.29 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other tools : | | | | | | | | | | | | | | | | | |
| | 8467.81 | -- Chain saws | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8467.89 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Parts : | | | | | | | | | | | | | | | | | |
| | 8467.91 | -- Of chain saws | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8467.92 | -- Of pneumatic tools | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8467.99 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.68 | | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8468.10 | - Hand-held blow pipes | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|------------|---|-------|------|-------------------|----|----|------|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8468.20 | - Other gas-operated machinery and apparatus | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8468.80 | - Other machinery and apparatus | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8468.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.69 | 8469.00 | Typewriters other than printers of heading 84.43; word-processing machines . | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8469.00.10 | --- Braille typewriters | | u | | | | Free | Free | Free | | Free | Free | Free | Ex | Ex | Ex | | |
| | 8469.00.90 | --- Other | | u | | | | Free | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.70 | | 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 | - 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 | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | - Other electronic calculating machines : | | | | | | | | | | | | | | | | | |
| | 8470.21 | -- Incorporating a printing device | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8470.29 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8470.30 | - Other calculating machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8470.50 | - Cash registers | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8470.90 | - Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|---------|------------|--|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 84.71 | | 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 | - Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display : | | | | | | | | | | | | | | | | | |
| | 8471.30.10 | --- Used / reconditioned | L | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8471.30.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | - Other automatic data processing machines : | | | | | | | | | | | | | | | | | |
| | 8471.41 | -- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined : | | | | | | | | | | | | | | | | | |
| | 8471.41.10 | --- Used / reconditioned | L | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8471.41.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8471.49 | -- Other, presented in the form of systems : | | | | | | | | | | | | | | | | | |
| | 8471.49.10 | --- Used / reconditioned | L | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8471.49.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8471.50 | - Processing units other than those of subheading 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 : | | | | | | | | | | | | | | | | | |
| | 8471.50.10 | --- Used / reconditioned | L | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8471.50.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8471.60 | - Input or output units, whether or not containing storage units in the same housing | | u | | | | | Free | Free | | Free | Free | Free | Ex | 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.Priv.) Levy | S C L |
|--------------|------------|--|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8471.70 | - Storage units | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8471.80 | - Other units of automatic data processing machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8471.90 | - Other | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.72 | | 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 | - Duplicating machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8472.30 | - Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or canceling postage stamps | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8472.90 | - Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.73 | | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8473.10 | - Parts and accessories of the machines of heading 84.69 : | | | | | | | | | | | | | | | | | |
| | 8473.10.10 | --- Parts for braille type writers | | kg | | | | | Free | Free | | Free | Free | Free | Ex | Ex | Ex | | |
| | 8473.10.90 | --- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Parts and accessories of the machines of heading 84.70 : | | | | | | | | | | | | | | | | | |
| | 8473.21 | -- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8473.29 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|------------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8473.30 | - Parts and accessories of the machines of heading 84.71 : | | | | | | | | | | | | | | | | | |
| | 8473.30.10 | --- Used / reconditioned mother boards | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8473.30.90 | --- Other | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8473.40 | - Parts and accessories of the machines of heading 84.72 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8473.50 | - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72 | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.74 | | 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 paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8474.10 | - Sorting, screening, separating or washing machines | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8474.20 | - Crushing or grinding machines | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | | - Mixing or kneading machines : | | | | | | | | | | | | | | | | | |
| | 8474.31 | -- Concrete or mortar mixers | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8474.32 | -- Machines for mixing mineral substances with bitumen | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8474.39 | -- Other | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8474.80 | - Other machinery | | u | | | | | Free | Free | | Free | | Free | Ex | 5% | 2% | | |
| | 8474.90 | - Parts | | kg | Free | | | | Free | Free | | Free | | Free | Ex | 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.Priv.) Levy | S C L |
|---------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 84.75 | | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8475.10 | - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Machines for manufacturing or hot working glass or glassware : | | | | | | | | | | | | | | | | | |
| | 8475.21 | -- Machines for making optical fibers and preforms thereof | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8475.29 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8475.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.76 | | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines (+). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - Automatic beverage-vending machines : | | | | | | | | | | | | | | | | | |
| | 8476.21 | -- Incorporating heating or refrigerating devices | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8476.29 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Other machines : | | | | | | | | | | | | | | | | | |
| | 8476.81 | -- Incorporating heating or refrigerating devices | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8476.89 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8476.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.77 | | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|--------------|------------|---|-------|------|-------------------|----|----|----|------|------|----|-------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8477.10 | - Injection-moulding machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8477.20 | - Extruders | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8477.30 | - Blow moulding machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8477.40 | - Vacuum moulding machines and other thermoforming machines | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | - Other machinery for moulding or otherwise forming : | | | | | | | | | | | | | | | | | |
| | 8477.51 | -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8477.59 | -- Other | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8477.80 | - Other machinery | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8477.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.78 | | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8478.10 | - Machinery | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8478.90 | - Parts | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.79 | | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8479.10 | - Machinery for public works, building or the like | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8479.20 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils : | | | | | | | | | | | | | | | | | |
| | 8479.20.10 | --- Special grinders, crushers, or presses for oil seeds or oleaginous fruits | | u | | | | | Free | Free | | 14.6% | 5% | 25% | 12% | 5% | 2% | | |
| | 8479.20.90 | --- Other | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|------------|--|-------|------|-------------------|----|----|----|------|------|----|------|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| | 8479.30 | - 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 | | | | | Free | Free | | Free | Free | Free | Con | 5% | 2% | | | |
| | 8479.40 | - Rope or cable-making machines | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8479.50 | - Industrial robots, not elsewhere specified or included | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8479.60 | - Evaporative air coolers | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | - Passenger boarding bridges : | | | | | | | | | | | | | | | | | | |
| | 8479.71 | -- Of a kind used in airports | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8479.79 | -- Other | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | - Other machines and mechanical appliances : | | | | | | | | | | | | | | | | | | |
| | 8479.81 | -- For treating metal, including electric wire coil-winders | | u | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8479.82 | -- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | | u | | | | | Free | Free | | Free | | Free | 12% | 5% | 2% | | | |
| | 8479.89 | -- Other : | | | | | | | | | | | | | | | | | | |
| | 8479.89.10 | --- Digital electronic educational equipment | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | | |
| | 8479.89.20 | --- Liquid petroleum (LP) gas conversion kit for auto-trishaws | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | | |
| | 8479.89.30 | --- Silos equipped with relevant optional mechanical apparatus | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | | |
| | 8479.89.40 | --- Industrial racking systems equipped with relevant optional mechanical apparatus | | u | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | | |
| | 8479.89.90 | --- Other | | u | Free | | | | Free | Free | | Free | Free | Free | Con | 5% | 2% | | | |
| | 8479.90 | - Parts | | kg | Free | | | | Free | Free | | Free | Free | Free | Con | 5% | 2% | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 84.80 | | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. | | | | | | | | | | | | | | | | | | |

| 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.Priv.) Levy | S C L |
|--------------|---------|---|-------|------|-------------------|----|----|------|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8480.10 | - Moulding boxes for metal foundry | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8480.20 | - Mould bases | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8480.30 | - Moulding patterns | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | - Moulds for metal or metal carbides : | | | | | | | | | | | | | | | | | |
| | 8480.41 | -- Injection or compression types | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8480.49 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8480.50 | - Moulds for glass | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | 8480.60 | - Moulds for mineral materials | | kg | | | | | Free | Free | | Free | Free | Free | Ex | 5% | 2% | | |
| | | - Moulds for rubber or plastics : | | | | | | | | | | | | | | | | | |
| | 8480.71 | -- Injection or compression types | | kg | | | | | | | | | Free | Free | Ex | 5% | 2% | | |
| | 8480.79 | -- Other | | kg | | | | | | | | | Free | Free | Ex | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.81 | | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8481.10 | - Pressure-reducing valves | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8481.20 | - Valves for oleohydraulic or pneumatic transmissions | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8481.30 | - Check (nonreturn) valves | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8481.40 | - Safety or relief valves | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8481.80 | - Other appliances | | kg | | | | | Free | Free | | Free | Free | Free | Con | 5% | 2% | | |
| | 8481.90 | - Parts | | kg | Free | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.82 | | Ball or roller bearings. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 8482.10 | - Ball bearings | | u | Free | | | Free | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8482.20 | - Tapered roller bearings, including cone and tapered roller assemblies | | u | | | | Free | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8482.30 | - Spherical roller bearings | | u | | | | Free | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|--------------|---------|--|-------|------|-------------------|----|----|------|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 8482.40 | - Needle roller bearings | | u | | | | Free | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8482.50 | - Other cylindrical roller bearings | | u | | | | Free | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8482.80 | - Other, including combined ball/roller bearings | | u | | | | Free | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | - Parts : | | | | | | | | | | | | | | | | | |
| | 8482.91 | -- Balls, needles and rollers | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8482.99 | -- Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 84.83 | | 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 | - Transmission shafts (including cam shafts and crank shafts) and cranks | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8483.20 | - Bearing housings, incorporating ball or roller bearings | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8483.30 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8483.40 | - 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 | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8483.50 | - Flywheels and pulleys, including pulley blocks | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8483.60 | - Clutches and shaft couplings (including universal joints) | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8483.90 | - Toothed wheels, chain sprockets and other transmission elements presented separately; parts. | | u | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|---------|---------|---|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 84.84 | | 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 similar packings; mechanical seals. | | | | | | | | | | | | | | | | | |
| | 8484.10 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8484.20 | - Mechanical seals | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8484.90 | - Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| [84.85] | | | | | | | | | | | | | | | | | | | |
| 84.86 | | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules of 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 | - Machines and apparatus for the manufacture of boules or wafers | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8486.20 | - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8486.30 | - Machines and apparatus for the manufacture of flat panel displays | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8486.40 | - Machines and apparatus specified in Note 9 (C) to this Chapter | | u | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | |
| | 8486.90 | - Parts and accessories | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 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.Priv.) Levy | S C L |
|---------|---------|---|-------------|------|-------------------|----|----|----|------|------|----|------|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| 84.87 | | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 8487.10 | - Ships' or boats' propellers and blades therefor | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | 8487.90 | - Other | | kg | | | | | Free | Free | | Free | Free | Free | 12% | 5% | 2% | | | |
| | | | | | | | | | | | | | | | | | | | | |