Sri Lanka National Imports Tariff Guide
Based on HS 2012 Edition
Symbols

@@@	Indicates the lines where any text is deleted from HS 2007 Edition as well as National Subdivisions (NSD) deleted. Text so deleted is struck out. (Eg: ~~Purebred breeding animals~~)
	Indicates a line where new text, at international level had been introduced. New text is underlined. (Eg. Asses)
	Indicates a line where new text, at national level had been introduced. New text is underlined. (Eg. Asses)
▌	Indicates places where new text is introduced at Legal Text level. New text is underlined. (Eg. See Note 1(a) to Chapter 1.)
*	Indicates Special Commodity levy , Refer the List of Special Commodity Levy
Ex	Indicates - Exempted
Con	Indicates - Conditional , Refer Exemption lists of VAT or NBT
Ref.	Reference column for the International Conventions
MP	Montreal Protocol on Ozone Depleting Substances
RC	Industrial Chemicals come under the Rotterdam Convention
SC	Industrial Chemicals come under the Stockholm Convention
BC	Basel Convention for Hazardous Waste
PCW	Organization for the Prohibition of Chemical Weapons Convention

Chapter 1

Live animals

Note.

1.- This Chapter covers all live animals except :

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading ~~03.01, 03.06 or 03.07;~~ 03.01, 03.06, 03.07 or 03.08;
(b) Cultures of micro-organisms and other products of heading 30.02; and
(c) Animals of heading 95.08.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
01.01		**Live horses, asses, mules and hinnies (+).**																						
@@@	~~0101.10~~	~~- Pure-bred breeding animals :~~				~~0101.10~~																		
@@@	~~0101.10.10~~	~~--- Horses~~			~~u~~	~~0101.10.10~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~0101.10.90~~	~~--- Other~~			~~u~~	~~0101.10.90~~						~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
		- Horses:																						
	0101.21	-- Pure-bred breeding animals			u	0101.21						Free		10.83%	4.5%			15%	12%	5%	2%			
	0101.29	-- Other			u	0101.29						Free		4%	1.5%			5%	12%	5%	2%			
	0101.30	- Asses			u	0101.30						Free		4%	1.5%			5%	12%	5%	2%			
	0101.90	- Other			u	0101.90						Free		4%	1.5%			5%	12%	5%	2%			
01.02		**Live bovine animals (+).**																						
@@@	~~0102.10~~	~~- Pure-bred breeding animals~~		~~L~~	~~u~~	~~0102.10~~					~~Free~~	~~Free~~		~~Free~~				~~Free~~	~~Ex~~	~~Ex~~	~~Ex~~			
		- Cattle:																						
	0102.21	-- Pure-bred breeding animals		L	u	0102.21					Free	Free		Free				Free	Ex	Ex	Ex			
	0102.29	-- Other		L	u	0102.29						Free		Free	Free			Free	12%	5%	2%			
		- Buffalo:				-																		
	0102.31	-- Pure-bred breeding animals		L	u	0102.31					Free	Free		Free				Free	Ex	Ex	Ex			
	0102.39	-- Other		L	u	0102.39						Free		Free	Free			Free	12%	5%	2%			
	0102.90	- Other		L	u	0102.90						Free		Free	Free			Free	12%	5%	2%			
01.03		**Live Swine (+).**																						
	0103.10	- Pure-bred breeding animals		L	u	0103.10					Free	Free		Free				Free	Ex	5%	2%			
		- Other :																						
	0103.91	-- Weighing less than 50 kg		L	u	0103.91						Free		17.5%	5%			30%	12%	5%	2%			
	0103.92	-- Weighing 50 kg or more		L	u	0103.92						Free						30%	12%	5%	2%			
01.04		**Live sheep and goats.**																						
	0104.10	- Sheep :				0104.10																		
	0104.10.10	--- Pure-bred breeding animals		L	u	0104.10.10						Free						Free	Ex	5%	2%			
	0104.10.90	--- Other		L	u	0104.10.90						Free						30%	12%	5%	2%			
	0104.20	- Goats :				0104.20																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	0104.20.10	--- Pure-bred breeding animals		L	u
	0104.20.90	--- Other		L	u
01.05		**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls (+).**			
		- Weighing not more than 185 g :			
	0105.11	-- Fowls of the species *Gallus domesticus* :			
	0105.11.10	--- Day-old chicks for breeding			u
	0105.11.20	--- Other Day-old chicks			u
	0105.11.90	--- Other			u
	0105.12	-- Turkeys :			
	0105.12.10	--- Less than 2 weeks old, for breeding			u
	0105.12.90	--- Other			u
	0105.13	-- Ducks			
	0105.13.10	--- For Breeding			u
	0105.13.90	--- Other			u
	0105.14	-- Geese			
	0105.14.10	--- For Breeding			u
	0105.14.90	--- Other			u
	0105.15	-- Guinea fowls			
	0105.15.10	--- For Breeding			u
	0105.15.90	--- Other			u
@@@	~~0105.19~~	~~-- Other :~~			
@@@	~~0105.19.10~~	~~--- For breeding~~			~~u~~
@@@	~~0105.19.90~~	~~--- Other~~			~~u~~
		- Other :			
	0105.94	-- Fowls of the species *Gallus domesticus*			u
	0105.99	-- Other			u
01.06		**Other live animals.**			
		- Mammals :			
	0106.11	-- Primates		L	u
	0106.12	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)		L	u
	0106.13	-- Camels and other camelids (*Camelidae*)		L	u
	0106.14	-- Rabbits and hares		L	u
	0106.19	-- Other :			
	0106.19.10	--- Elephants other than tuskers			u
	0106.19.20	--- Tuskers			u
	0106.19.90	--- Other		L	u
	0106.20	- Reptiles (including snakes and turtles) :		L	u
@@@	~~0106.20.10~~	~~--- Of a kind used for human food~~		~~L~~	~~u~~
@@@	~~0106.20.90~~	~~--- Other~~			~~u~~

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0104.20.10						Free						Free	Ex	Ex	Ex			
0104.20.90						Free						Free	12%	5%	2%			
0105.11																		
0105.11.10						Free						Free	Ex	0%	0%			
0105.11.20						Free						Free	Ex	0%	0%			
0105.11.90						Free						30%	Ex	0%	0%			
0105.12																		
0105.12.10						Free						Free	Ex	5%	2%			
0105.12.90						Free						30%	12%	5%	2%			
0105.13																		
0105.13.10						Free						Free	Ex	5%	2%			
0105.13.90						Free						30%	12%	5%	2%			
0105.14																		
0105.14.10						Free						Free	Ex	5%	2%			
0105.14.90						Free						30%	12%	5%	2%			
0105.15																		
0105.15.10						Free						Free	Ex	5%	2%			
0105.15.90						Free						30%	12%	5%	2%			
~~0105.19~~																		
~~0105.19.10~~						~~Free~~						~~Free~~	~~Ex~~	~~5%~~	~~2%~~			
~~0105.19.90~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~			
0105.94						Free						30%	12%	5%	2%			
0105.99						Free						30%	12%	5%	2%			
0106.11					Free	Free		17.5%	5%			30%	12%	5%	2%			
0106.12					Free	Free		17.5%	5%			30%	12%	5%	2%			
0106.13					Free	Free		17.5%	5%			30%	12%	5%	2%			
0106.14					Free	Free		17.5%	5%			30%	12%	5%	2%			
0106.19																		
0106.19.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
0106.19.20					Free	Free		17.5%	5%			30%	12%	5%	2%			
0106.19.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
0106.20					Free	Free		17.5%	5%			30%	12%	5%	2%			
~~0106.20.10~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
~~0106.20.90~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Birds :			
	0106.31	-- Birds of prey :		L	u
@@@	~~0106.31.10~~	~~--- Of a kind used for human food~~		~~L~~	~~u~~
@@@	~~0106.31.90~~	~~--- Other~~			~~u~~
	0106.32	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos) :		L	u
@@@	~~0106.32.10~~	~~--- Of a kind used for human food~~		~~L~~	~~u~~
@@@	~~0106.32.90~~	~~--- Other~~			~~u~~
	0106.33	-- Ostriches; emus (*Dromaius novaehollandiae*)		L	u
	0106.39	-- Other :		L	u
@@@	~~0106.39.10~~	~~--- Of a kind used for human food~~		~~L~~	~~u~~
@@@	~~0106.39.90~~	~~--- Other~~			~~u~~
		- Insects:			
	0106.41	-- Bees			u
	0106.49	-- Other			u
	0106.90	- Other :		L	
@@@	~~0106.90.10~~	~~--- Of a kind used for human food~~		~~L~~	~~u~~
@@@	~~0106.90.20~~	~~--- Amphibians~~			~~u~~
@@@	~~0106.90.90~~	~~--- Other~~			~~u~~

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0106.31					Free	Free		17.5%	5%			30%	12%	5%	2%			
~~0106.31.10~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
~~0106.31.90~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
0106.32					Free	Free		17.5%	5%			30%	12%	5%	2%			
~~0106.32.10~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
~~0106.32.90~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
0106.33					Free	Free		17.5%	5%			30%	12%	5%	2%			
0106.39					Free	Free		17.5%	5%			30%	12%	5%	2%			
~~0106.39.10~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
~~0106.39.90~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
0106.41					Free	Free		17.5%	5%			30%	12%	5%	2%			
0106.49					Free	Free		17.5%	5%			30%	12%	5%	2%			
0106.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
~~0106.90.10~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
~~0106.90.20~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
~~0106.90.90~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			

Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover :

(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
(b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
(c) Animal fat, other than products of heading 02.09 (Chapter 15).

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
02.01		**Meat of bovine animals, fresh or chilled.**																						
	0201.10	- Carcasses and half-carcasses		L	kg	0201.10												30%	12%	5%	2%	30% or Rs.200/= per kg		
	0201.20	- Other cuts with bone in		L	kg	0201.20												30%	12%	5%	2%	30% or Rs.200/= per kg		
	0201.30	- Boneless		L	kg	0201.30												30%	12%	5%	2%	30% or Rs.200/= per kg		
02.02		**Meat of bovine animals, frozen.**																						
	0202.10	- Carcasses and half-carcasses		L	kg	0202.10												30%	12%	5%	2%	30% or Rs.200/= per kg		
	0202.20	- Other cuts with bone in		L	kg	0202.20												30%	12%	5%	2%	30% or Rs.200/= per kg		
	0202.30	- Boneless		L	kg	0202.30												30%	12%	5%	2%	30% or Rs.200/= per kg		
02.03		**Meat of swine, fresh, chilled or frozen.**																						
		- Fresh or chilled :																						
	0203.11	-- Carcasses and half-carcasses			kg	0203.11						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
	0203.12	-- Hams, shoulders and cuts thereof, with bone in			kg	0203.12						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
	0203.19	-- Other			kg	0203.19						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
		- Frozen :																						
	0203.21	-- Carcasses and half-carcasses			kg	0203.21						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
	0203.22	-- Hams, shoulders and cuts thereof, with bone in			kg	0203.22						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
	0203.29	-- Other			kg	0203.29						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
02.04		**Meat of sheep or goats, fresh, chilled or frozen (+).**																						
	0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled		L	kg	0204.10						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
		- Other meat of sheep, fresh or chilled :																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	0204.21	-- Carcasses and half-carcasses		L	kg
	0204.22	-- Other cuts with bone in		L	kg
	0204.23	-- Boneless		L	kg
	0204.30	- Carcasses and half-carcasses of lamb, frozen		L	kg
		- Other meat of sheep, frozen :			
	0204.41	-- Carcasses and half-carcasses		L	kg
	0204.42	-- Other cuts with bone in		L	kg
	0204.43	-- Boneless		L	kg
	0204.50	- Meat of goats		L	kg
02.05	0205.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**			kg
02.06		**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**			
	0206.10	- Of bovine animals, fresh or chilled		L	kg
		- Of bovine animals, frozen :			
	0206.21	-- Tongues		L	kg
	0206.22	-- Livers		L	kg
	0206.29	-- Other		L	kg
	0206.30	- Of swine, fresh or chilled		L	kg
		- Of swine, frozen :			
	0206.41	-- Livers		L	kg
	0206.49	-- Other		L	kg
	0206.80	- Other, fresh or chilled		L	kg
	0206.90	- Other, frozen		L	kg
02.07		**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**			
		- Of fowls of the species *Gallus domesticus* :			
	0207.11	-- Not cut in pieces, fresh or chilled			kg
	0207.12	-- Not cut in pieces, frozen			kg
	0207.13	-- Cuts and offal, fresh or chilled			kg
	0207.14	-- Cuts and offal, frozen			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0204.21						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0204.22						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0204.23						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0204.30						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0204.41						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0204.42						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0204.43						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0204.50												30%	12%	5%	2%	30% or Rs.200/= per kg		
0205.00						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0206.10												30%	12%	5%	2%	30% or Rs.200/= per kg		
0206.21												30%	12%	5%	2%	30% or Rs.200/= per kg		
0206.22					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
0206.29												30%	12%	5%	2%	30% or Rs.200/= per kg		
0206.30						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0206.41						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0206.49						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0206.80						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0206.90						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.11												Rs.200/- per Kg	Ex	5%	2%			
0207.12												Rs.200/- per Kg	Ex	5%	2%			
0207.13												Rs.200/- per Kg	Ex	5%	2%			
0207.14												Rs.200/- per Kg	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Of turkeys :			
	0207.24	-- Not cut in pieces, fresh or chilled			kg
	0207.25	-- Not cut in pieces, frozen			kg
	0207.26	-- Cuts and offal, fresh or chilled			kg
	0207.27	-- Cuts and offal, frozen			kg
@@@		- ~~Of ducks, geese or guinea fowls :~~			
@@@	~~0207.32~~	-- ~~Not cut in pieces, fresh or chilled~~			~~kg~~
@@@	~~0207.33~~	-- ~~Not cut in pieces, frozen~~			~~kg~~
@@@	~~0207.34~~	-- ~~Fatty livers, fresh or chilled~~			~~kg~~
@@@	~~0207.35~~	-- ~~Other, fresh or chilled~~			~~kg~~
@@@	~~0207.36~~	-- ~~Other, frozen~~			~~kg~~
		- Of ducks:			
	0207.41	-- Not cut in pieces, fresh or chilled			kg
	0207.42	-- Not cut in pieces, frozen			kg
	0207.43	-- Fatty livers, fresh or chilled			kg
	0207.44	-- Other, fresh or chilled			kg
	0207.45	-- Other, frozen			kg
		- Of geese:			
	0207.51	-- Not cut in pieces, fresh or chilled			kg
	0207.52	-- Not cut in pieces, frozen			kg
	0207.53	-- Fatty livers, fresh or chilled			kg
	0207.54	-- Other, fresh or chilled			kg
	0207.55	-- Other, frozen			kg
	0207.60	- Of guinea fowls:			kg
02.08		**Other meat and edible meat offal, fresh, chilled or frozen.**			
	0208.10	- Of rabbits or hares			kg
	0208.30	- Of primates		L	kg
	0208.40	- Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)		L	kg
	0208.50	- Of reptiles (including snakes and turtles)		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0207.24						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.25						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.26						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.27						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
~~0207.32~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.200/= per kg~~		
~~0207.33~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.200/= per kg~~		
~~0207.34~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.200/= per kg~~		
~~0207.35~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.200/= per kg~~		
~~0207.36~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.200/= per kg~~		
0207.41						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.42						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.43						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.44						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.45						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.51						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.52						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.53						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.54						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.55						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0207.60						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		
0208.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
0208.30					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
0208.40					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
0208.50					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/=		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
																					per kg		
	0208.60	- Of camels and other camelids (*Camelidae*)		L	kg	0208.60					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
	0208.90	- Other :				0208.90																	
	0208.90.10	--- Frogs' legs			kg	0208.90.10					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
	0208.90.90	--- Other		L	kg	0208.90.90					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
02.09		**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**			~~kg~~							~~Free~~					~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.200/= per kg~~		
	0209.10	- Of pigs			kg	0209.10						Free					30%	12%	5%	2%	30% or Rs.200/= per kg		
	0209.90	- Other			kg	0209.90						Free					30%	12%	5%	2%	30% or Rs.200/= per kg		
02.10		**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**																					
		- Meat of swine :																					
	0210.11	-- Hams, shoulders and cuts thereof, with bone in			kg	0210.11					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
	0210.12	-- Bellies (streaky) and cuts thereof			kg	0210.12					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
	0210.19	-- Other			kg	0210.19					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
	0210.20	- Meat of bovine animals		L	kg	0210.20					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
		- Other, including edible flours and meals of meat or meat offal :																					
	0210.91	-- Of primates		L	kg	0210.91					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
	0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)		L	kg	0210.92					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
	0210.93	-- Of reptiles (including snakes and turtles)		L	kg	0210.93					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		
	0210.99	-- Other		L	kg	0210.99					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.200/= per kg		

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover :
(a) Mammals of heading 01.06;
(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
(c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04)

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

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
03.01		**Live fish (+).**																					
	~~0301.10~~	- Ornamental fish :																					
@@@	~~0301.10.10~~	~~---~~ ~~Restricted species under the Fisheries Ordinance~~								~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~0301.10.90~~	~~---~~ ~~Other~~								~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
	0301.11	-- Freshwater																					
	0301.11.10	--- Restricted species under the Fisheries Ordinance			kg					Free	Free		Free	Free			Free	12%	5%	2%			
	0301.11.90	--- Other			kg					Free	Free		Free	Free			Free	12%	5%	2%			
	0301.19	-- Other			kg																		
	0301.19.10	--- Restricted species under the Fisheries Ordinance			kg					Free	Free		Free	Free			Free	12%	5%	2%			
	0301.19.90	--- Other			kg					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other live fish :																					
	0301.91	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)			kg					Free	Free		Free	Free			Free	12%	5%	2%			
	0301.92	-- Eels (*Anguilla spp.*)			kg					Free	Free		Free	Free			Free	12%	5%	2%			
	0301.93	-- Carp *(Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)*			kg					Free	Free		Free	Free			Free	12%	5%	2%			
@@@	~~0301.94~~	~~-- Bluefin tunas (*Thunnus thynnus*)~~			~~kg~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
	0301.94	-- Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*			kg					Free	Free		Free	Free			Free	12%	5%	2%			
	0301.95	-- Southern bluefin tunas (*Thunnus maccoyii*)			kg					Free	Free		Free	Free			Free	12%	5%	2%			
	0301.99	-- Other			kg					Free	Free		Free	Free			Free	12%	5%	2%			
03.02		**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																					
		- Salmonidae, excluding livers and roes :																					
	0302.11	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)			kg						Free		10.83%	4.5%			15%	12%	5%	2%			*
@@@	~~0302.12~~	~~-- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorchynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic Salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)~~			~~kg~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
	0302.13	-- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorchynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*)			kg						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0302.14	-- Atlantic Salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)			kg						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0302.19	-- Other			kg						Free		10.83%	4.5%			15%	12%	5%	2%			*

HS Hdg.	HS Code		Description	Ref	ICL	Unit
		-	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes :			
	0302.21	--	Halibut (*Reinhardtius hippoglassoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)*			kg
	0302.22	--	Plaice (*Pleuronectes platessa*)			kg
	0302.23	--	Sole (*Solea spp.*)			kg
	0302.24	--	Turbots (*Psetta maxima, Scophthalmidae*)			kg
	0302.29	--	Other			kg
		-	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes :			
	0302.31	--	Albacore or longfinned tunas (*Thunnus alalunga*)			kg
	0302.32	--	Yellowfin tunas (*Thunnus albacares*)			kg
	0302.33	--	Skipjack or stripe-bellied bonito			kg
	0302.34	--	Bigeye tunas (*Thunnus obesus*)			kg
@@@	~~0302.35~~	--	~~Bluefin tunas (*Thunnus thynnus)*~~			~~kg~~
	0302.35	--	Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*			kg
	0302.36	--	Southern bluefin tunas (*Thunnus maccoyii*)			kg
	0302.39	--	Other			kg
@@@	~~0302.40~~	-	~~Herrings (*Clupea harengus, Clupea pallasii*), excluding livers and roes~~			~~kg~~
		-	Herrings *(Clupea harengus, Clupea pallasii), anchovies(Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*),sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*),mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus)*, jack and horse mackerel (*Trachurus spp.*), cobia(*Rachycentron canadum*) and swordfish (*Xiphias gladius*),excluding livers and roes :			
	0302.41	--	Herrings (*Clupea harengus, Clupea pallasii*)			kg
	0302.42	--	Anchovies (*Engraulis spp.*)			kg
	0302.43	--	Sardines (*Sardina pilchardus, Sardinops spp.*), Sardinella *(Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)sardinella			kg
	0302.44	--	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)			kg
	0302.45	--	Jack and horse mackerel (*Trachurus spp.*)			kg
	0302.46	--	Cobia (*Rachycentron canadum*)			kg
	0302.47	--	Swordfish (*Xiphias gladius*)			kg
@@@	~~0302.50~~	-	~~Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes~~			~~kg~~
		-	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae,Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers* and roes :			
	0302.51	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)			kg
	0302.52	--	Haddock (*Melanogrammus aeglefinus*)			kg
	0302.53	--	Coalfish (*Pollachius virens*)			kg
	0302.54	--	Hake (*Merluccius spp.. Urophycis spp.*)			kg
	0302.55	--	Alaska Pollack (*Theragra chalcogramma*)			kg
	0302.56	--	Blue whitings (*Micromesistius poutassou, Micromesistius australis*)			kg
	0302.59	--	Other			kg
@@@		-	~~Other fish, excluding livers and roes :~~			
@@@	~~0302.61~~	--	~~Sardines (*Sardina pilchardus, Sardinops spp.)* sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)~~			~~kg~~
@@@	~~0302.62~~	--	~~Haddock (*Melanogrammus aeglefinus*)~~			~~kg~~
@@@	~~0302.63~~	--	~~Coalfish (*Pollachius virens*)~~			~~kg~~

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0302.21						Free		10.83%	4.5%			15%	12%	5%	2%			*
0302.22						Free		10.83%	4.5%			15%	12%	5%	2%			*
0302.23						Free		10.83%	4.5%			15%	12%	5%	2%			*
0302.24						Free		10.83%	4.5%			15%	12%	5%	2%			*
0302.29						Free		10.83%	4.5%			15%	12%	5%	2%			*
0302.31								10.83%	4.5%			15%	12%	5%	2%			*
0302.32								10.83%	4.5%			15%	12%	5%	2%			*
0302.33					Free			10.83%	4.5%			15%	12%	5%	2%			*
0302.34						Free		10.83%	4.5%			15%	12%	5%	2%			*
~~0302.35~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
0302.35						Free		10.83%	4.5%			15%	12%	5%	2%			*
0302.36						Free		10.83%	4.5%			15%	12%	5%	2%			*
0302.39								10.83%	4.5%			15%	12%	5%	2%			*
~~0302.40~~					~~Free~~			~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
0302.41								10.83%	4.5%			15%	12%	5%	2%			*
0302.42								10.83%	4.5%			15%	12%	5%	2%			*
0302.43								10.83%	4.5%			15%	12%	5%	2%			*
0302.44								10.83%	4.5%			15%	12%	5%	2%			*
0302.45								10.83%	4.5%			15%	12%	5%	2%			*
0302.46								10.83%	4.5%			15%	12%	5%	2%			*
0302.47								10.83%	4.5%			15%	12%	5%	2%			*
~~0302.50~~						~~Free~~	-	~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
0302.51						Free		10.83%	4.5%			15%	12%	5%	2%			*
0302.52						Free		10.83%	4.5%			15%	12%	5%	2%			*
0302.53						Free		10.83%	4.5%			15%	12%	5%	2%			*
0302.54								10.83%	4.5%			15%	12%	5%	2%			*
0302.55								10.83%	4.5%			15%	12%	5%	2%			*
0302.56								10.83%	4.5%			15%	12%	5%	2%			*
0302.59								10.83%	4.5%			15%	12%	5%	2%			*
~~0302.61~~								~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
~~0302.62~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
~~0302.63~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
@@@	~~0302.64~~	--	~~Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)~~			~~kg~~	~~0302.64~~								~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
@@@	~~0302.65~~	--	~~Dogfish and other sharks~~			~~kg~~	~~0302.65~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
@@@	~~0302.66~~	--	~~Eels (*Anguilla spp.*)~~			~~kg~~	~~0302.66~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
@@@	~~0302.67~~	--	~~Swordfish (*Xiphias gladius*)~~			~~kg~~	~~0302.67~~								~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
@@@	~~0302.68~~	--	~~Toothfish (*Dissostichus spp.*)~~			~~kg~~	~~0302.68~~								~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
@@@	~~0302.69~~	--	~~Other~~			~~kg~~	~~0302.69~~								~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
@@@	~~0302.70~~	-	~~Livers and roes~~			~~kg~~	~~0302.70~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
		-	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp.,Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp.,Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.),*Nile perch *(Lates niloticus*) and snakeheads (*Channa spp.*),excluding livers and roes :																						
	0302.71	--	Tilapias (*Oreochromis spp.*)			kg	0302.71								10.83%	4.5%			15%	12%	5%	2%			*
	0302.72	--	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)			kg	0302.72								10.83%	4.5%			15%	12%	5%	2%			*
	0302.73	--	Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*)			kg	0302.73								10.83%	4.5%			15%	12%	5%	2%			*
	0302.74	--	Eels (*Anguilla spp.*)			kg	0302.74						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0302.79	--	Other			kg	0302.79								10.83%	4.5%			15%	12%	5%	2%			*
	-	-	Other fish, excluding livers and roes :																						
	0302.81	--	Dogfish and other sharks			kg	0302.81						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0302.82	--	Rays and skates (*Rajidae*)			kg	0302.82								10.83%	4.5%			15%	12%	5%	2%			*
	0302.83	--	Toothfish *(Dissostichus spp.*)			kg	0302.83								10.83%	4.5%			15%	12%	5%	2%			*
	0302.84	--	Seabass (*Dicentrarchus spp.*)			kg	0302.84								10.83%	4.5%			15%	12%	5%	2%			*
	0302.85	--	Seabream (Sparidae)			kg	0302.85								10.83%	4.5%			15%	12%	5%	2%			*
	0302.89	--	Other			kg	0302.89								10.83%	4.5%			15%	12%	5%	2%			*
	0302.90	-	Livers and roes			kg	0302.90						Free		10.83%	4.5%			15%	12%	5%	2%			*
03.03			**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**																						
@@@		-	~~Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorchynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), excluding livers and roes :~~																			
		-	Salmonidae, excluding livers and roes :																						
	0303.11	--	Sockeye salmon (red salmon) (*Oncorhynchus nerka*)			kg	0303.11						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0303.12	--	Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch,Oncorhynchus masou* and *Oncorhynchus rhodurus*)			kg	0303.12						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0303.13	--	Atlantic salmon (*Salmo salar)* and Danube salmon (*Hucho hucho*)			kg	0303.13						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0303.14	--	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae,Oncorhynchus apache* and *Oncorhynchus chrysogaster*)			kg	0303.14						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0303.19	--	Other			kg	0303.19						Free		10.83%	4.5%			15%	12%	5%	2%			*
@@@		-	~~Other salmonidae, excluding livers and roes :~~																						
@@@	~~0303.21~~	--	~~Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)~~			~~kg~~	~~0303.21~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
@@@	~~0303.22~~	--	~~Atlantic salmon (*Salmo salar*) and Danube salmon *(Hucho hucho)*~~			~~kg~~	~~0303.22~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
		-	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp.,Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla*																						

HS Hdg.	HS Code		Description	Ref	ICL	Unit
			spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding livers and roes :			
	0303.23	--	Tilapias (*Oreochromis spp.*)			
	0303.24	--	Catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*			
	0303.25	--	Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., cirrhinus spp., Mylopharyngodon piceus*)			
	0303.26	--	Eels (*Anguilla spp.*)			
	0303.29	--	Other			kg
		-	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes :			
	0303.31	--	Halibut (*Reinhardtius hippoglassoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)			kg
	0303.32	--	Plaice (*Pleuronectes platessa*)			kg
	0303.33	--	Sole (*Solea spp.*)			kg
	0303.34	--	Turbots (*Psetta maxima, Scophthalmidae*)			kg
	0303.39	--	Other			kg
		-	Tunas (of the genus *Thunnus)*, skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes :			
	0303.41	--	Albacore or longfinned tunas (*Thunnus alalunga*)			kg
	0303.42	--	Yellowfin tunas (*Thunnus albacares*)			kg
	0303.43	--	Skipjack or stripe-bellied bonito			kg
	0303.44	--	Bigeye tunas (*Thunnus obesus*)			kg
@@@	~~0303.45~~	--	~~Bluefin tunas (*Thunnus thynnus*)~~			~~kg~~
	0303.45	--	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)			kg
	0303.46	--	Southern bluefin tunas (*Thunnus maccoyii*)			kg
	0303.49	--	Other			kg
@@@		-	~~Herrings (*Clupea harengus, Clupea pallasii*) and cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes :~~			
		-	Herrings (*Clupea harengus, Clupea pallasii*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus spp.*), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes :			
	0303.51	--	Herrings *(Clupea harengus, Clupea pallasii)*			kg
@@@	~~0303.52~~	--	~~Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*~~			~~kg~~
	0303.53	--	Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)			kg
	0303.54	--	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)			kg
	0303.55	--	Jack and horse mackerel (*Trachurus spp.*)			kg
	0303.56	--	Cobia (*Rachycentron canadum*)			kg
	0303.57	--	Swordfish (*Xiphias gladius*)			kg
@@@		-	~~Swordfish (*Xiphias gladius*) and toothfish (*Dissostichus spp.*) excluding livers and roes :~~			
@@@	~~0303.61~~	--	~~Swordfish (*Xiphias gladius*)~~			~~kg~~
@@@	~~0303.62~~	--	~~Toothfish (*Dissostichus spp.*)~~			~~kg~~
		-	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding livers and roes :			
	0303.63	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)			kg
	0303.64	--	Haddock (*Melanogrammus aeglefinus*)			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0303.23						Free		10.83%	4.5%			15%	12%	5%	2%			*
0303.24						Free		13.5%	4.5%			15%	12%	5%	2%			*
0303.25						Free		13.5%	4.5%			15%	12%	5%	2%			*
0303.26						Free		10.83%	4.5%			15%	12%	5%	2%			*
0303.29						Free		10.83%	4.5%			15%	12%	5%	2%			*
0303.31						Free		10.83%	4.5%			15%	12%	5%	2%			*
0303.32						Free		10.83%	4.5%			15%	12%	5%	2%			*
0303.33						Free		10.83%	4.5%			15%	12%	5%	2%			*
0303.34						Free		10.83%	4.5%			15%	12%	5%	2%			*
0303.39						Free		10.83%	4.5%			15%	12%	5%	2%			*
0303.41								10.83%	4.5%			15%	12%	5%	2%			*
0303.42								13.5%	13.5%			15%	12%	5%	2%			*
0303.43								13.5%	13.5%			15%	12%	5%	2%			*
0303.44								13.5%	13.5%			15%	12%	5%	2%			*
~~0303.45~~								~~13.5%~~	~~13.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
0303.45								13.5%	13.5%			15%	12%	5%	2%			*
0303.46								13.5%	13.5%			15%	12%	5%	2%			*
0303.49								13.5%	13.5%			15%	12%	5%	2%			*
0303.51								10.83%	4.5%			15%	12%	5%	2%			*
~~0303.52~~								~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
0303.53								10.83%	4.5%			15%	12%	5%	2%			*
0303.54								13.5%	13.5%			15%	12%	5%	2%			*
0303.55						Free		13.5%	13.5%			15%	12%	5%	2%			*
0303.56						Free		13.5%	13.5%			15%	12%	5%	2%			*
0303.57						Free		10.83%	4.5%			15%	12%	5%	2%			*
~~0303.61~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
~~0303.62~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
0303.63								10.83%	4.5%			15%	12%	5%	2%			*
0303.64						Free		10.83%	4.5%			15%	12%	5%	2%			*

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	0303.65	--	Coalfish (*Pollachius virens*)			kg	0303.65						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0303.66	--	Hake (*Merluccius spp., Urophycis spp.*)			kg	0303.66						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0303.67	--	Alaska Pollack (*Theragra chalcogramma*)			kg	0303.67						Free		13.5%	13.5%			15%	12%	5%	2%			*
	0303.68	--	Blue whitings (*Micromesistius poutassou, Micromesistius australis*)			kg	0303.68						Free		13.5%	13.5%			15%	12%	5%	2%			*
	0303.69	--	Other			kg	0303.69						Free		13.5%	13.5%			15%	12%	5%	2%			*
@@@		-	~~Other fish, excluding livers and roes :~~																						
@@@	~~0303.71~~	--	~~Sardines (*Sardina pilchardus, Sardinops spp.*) sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)~~			~~kg~~	~~0303.71~~								~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
@@@	~~0303.72~~	--	~~Haddock (*Melanogrammus aeglefinus*)~~			~~kg~~	~~0303.72~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
@@@	~~0303.73~~	--	~~Coalfish (*Pollachius virens*)~~			~~kg~~	~~0303.73~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
@@@	~~0303.74~~	--	~~Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)~~			~~kg~~	~~0303.74~~								~~13.5%~~	~~13.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
@@@	~~0303.75~~	--	~~Dogfish and other sharks~~			~~kg~~	~~0303.75~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
@@@	~~0303.76~~	--	~~Eels (*Anguilla spp.*)~~			~~kg~~	~~0303.76~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
@@@	~~0303.77~~	--	~~Sea bass (*Dicentrarchus labrax, Dicentrachus punctatus*)~~			~~kg~~	~~0303.77~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
@@@	~~0303.78~~	--	~~Hake (*Merluccius spp., Urophycis spp.*)~~			~~kg~~	~~0303.78~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
@@@	~~0303.79~~	--	~~Other~~			~~kg~~	~~0303.79~~						~~Free~~		~~13.5%~~	~~13.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
@@@	~~0303.80~~	-	~~Livers and roes~~			~~kg~~	~~0303.80~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
		-	Other fish, excluding livers and roes :																						
	0303.81	--	Dogfish and other sharks			kg	0303.81						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0303.82	--	Rays and skates (*Rajidae*)			kg	0303.82						Free		13.5%	13.5%			15%	12%	5%	2%			*
	0303.83	--	Toothfish (*Dissostichus spp.*)			kg	0303.83						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0303.84	--	Seabass (*Dicentrarchus spp.*)			kg	0303.84						Free		10.83%	4.5%			15%	12%	5%	2%			*
	0303.89	--	Other			kg	0303.89						Free		13.5%	13.5%			15%	12%	5%	2%			*
	0303.90	-	Livers and roes			kg	0303.90						Free		10.83%	4.5%			15%	12%	5%	2%			*
03.04			**Fish fillets and other fish meat (whether or not minced), fresh,chilled or frozen.**																						
@@@		-	~~Fresh or chilled :~~																						
@@@	~~0304.11~~	--	~~Swordfish (*Xiphias gladius*)~~			~~kg~~	~~0304.11~~												~~15%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~0304.12~~	--	~~Toothfish (*Dissostichus spp.*)~~			~~kg~~	~~0304.12~~												~~15%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~0304.19~~	--	~~Other~~			~~kg~~	~~0304.19~~												~~15%~~	~~12%~~	~~5%~~	~~2%~~			
@@@		-	~~Frozen fillets :~~																						
@@@	~~0304.21~~	--	~~Swordfish (*Xiphias gladius*)~~			~~kg~~	~~0304.21~~								~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~0304.22~~	--	~~Toothfish (*Dissostichus spp.*)~~			~~kg~~	~~0304.22~~								~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~0304.29~~	--	~~Other~~			~~kg~~	~~0304.29~~								~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
		-	Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :																						
	0304.31	--	Tilapias (*Oreochromis spp.*)			kg	0304.31												15%	12%	5%	2%			
	0304.32	--	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)			kg	0304.32												15%	12%	5%	2%			
	0304.33	--	Nile Perch (*Lates niloticus*)			kg	0304.33												15%	12%	5%	2%			
	0304.39	--	Other			kg	0304.39												15%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
		-	Fresh or chilled fillets of other fish :			
	0304.41	--	Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)			kg
	0304.42	--	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)			kg
	0304.43	--	Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)			kg
	0304.44	--	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*			kg
	0304.45	--	Swordfish (*Xiphias gladius*)			kg
	0304.46	--	Toothfish (*Dissostichus spp.*)			kg
	0304.49	--	Other			kg
		-	Other, fresh or chilled :			
	0304.51	--	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)			kg
	0304.52	--	Salmonidae			kg
	0304.53	--	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*			kg
	0304.54	--	Swordfish (*Xiphias gladius*)			kg
	0304.55	--	Toothfish (*Dissostichus spp.*)			kg
	0304.59	--	Other			kg
		-	Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :			
	0304.61	--	Tilapias (*Oreochromis spp.*)			kg
	0304.62	--	Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)			kg
	0304.63	--	Nile Perch (*Lates niloticus*)			kg
	0304.69	--	Other			kg
		-	Frozen fillets of fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae* :			
	0304.71	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)			kg
	0304.72	--	Haddock (*Melanogrammus aeglefinus*)			kg
	0304.73	--	Coalfish (*Pollachius virens*)			kg
	0304.74	--	Hake (*Merluccius spp., Urophycis spp.*)			kg
	0304.75	--	Alaska Pollack (*Theragra chalcogramma*)			kg
	0304.79	--	Other			kg
		-	Frozen fillets of other fish :			
	0304.81	--	Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)			kg
	0304.82	--	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)			kg
	0304.83	--	Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0304.41												15%	12%	5%	2%			
0304.42												15%	12%	5%	2%			
0304.43												15%	12%	5%	2%			
0304.44												15%	12%	5%	2%			
0304.45												15%	12%	5%	2%			
0304.46												15%	12%	5%	2%			
0304.49												15%	12%	5%	2%			
0304.51												15%	12%	5%	2%			
0304.52												15%	12%	5%	2%			
0304.53												15%	12%	5%	2%			
0304.54												15%	12%	5%	2%			
0304.55												15%	12%	5%	2%			
0304.59																		
0304.61								10.83%	4.5%			15%	12%	5%	2%			
0304.62								10.83%	4.5%			15%	12%	5%	2%			
0304.63								10.83%	4.5%			15%	12%	5%	2%			
0304.69								10.83%	4.5%			15%	12%	5%	2%			
0304.71								10.83%	4.5%			15%	12%	5%	2%			
0304.72								10.83%	4.5%			15%	12%	5%	2%			
0304.73								10.83%	4.5%			15%	12%	5%	2%			
0304.74								10.83%	4.5%			15%	12%	5%	2%			
0304.75								10.83%	4.5%			15%	12%	5%	2%			
0304.79								10.83%	4.5%			15%	12%	5%	2%			
0304.81								10.83%	4.5%			15%	12%	5%	2%			
0304.82								10.83%	4.5%			15%	12%	5%	2%			
0304.83								10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	0304.84	--	Swordfish (*Xiphias gladius*)			kg
	0304.85	--	Toothfish (*Dissostichus spp.*)			kg
	0304.86	--	Herrings (*Clupea harengus, Clupea pallasii*)			kg
	0304.87	--	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)			kg
	0304.89	--	Other			kg
@@@		-	~~Other :~~			
		-	Other, frozen:			
	0304.91	--	Swordfish (*Xiphias gladius*)			kg
	0304.92	--	Toothfish (*Dissostichus spp.*)			kg
	0304.93	--	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)			kg
	0304.94	--	Alaska Pollack (*Theragra chalcogramma*)			kg
	0304.95	--	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than Alaska Pollack (*Theragra chalcogramma*)			kg
	0304.99	--	Other			kg
03.05			**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption (+).**			
	0305.10	-	Flours, meals and pellets of fish, fit for human consumption			kg
	0305.20	-	Livers and roes of fish, dried, smoked, salted or in brine			kg
@@@	~~0305.30~~	-	~~Fish fillets, dried, salted or in brine, but not smoked:~~			~~kg~~
		-	Fish fillets, dried, salted or in brine, but not smoked:			kg
	0305.31	--	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)			kg
	0305.32	--	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*			kg
	0305.39	--	Other			kg
@@@		-	~~Smoked fish, including fillets :~~			
		-	Smoked fish, including fillets, other than edible fish offal :			
	0305.41	--	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorchynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic Salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)			kg
	0305.42	--	Herrings (*Clupea harengus, Clupea pallasii*)			kg
	0305.43	--	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)			kg
	0305.44	--	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)			kg
	0305.49	--	Other			kg
@@@		-	~~Dried fish, whether or not salted but not smoked :~~			
		-	Dried fish, other than edible fish offal, whether or not salted but not smoked :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0304.84								10.83%	4.5%			15%	12%	5%	2%			
0304.85								10.83%	4.5%			15%	12%	5%	2%			
0304.86								10.83%	4.5%			15%	12%	5%	2%			
0304.87								10.83%	4.5%			15%	12%	5%	2%			
0304.89								10.83%	4.5%			15%	12%	5%	2%			
0304.91								10.83%	4.5%			15%	12%	5%	2%			
0304.92								10.83%	4.5%			15%	12%	5%	2%			
0304.93								10.83%	4.5%			15%	12%	5%	2%			
0304.94								10.83%	4.5%			15%	12%	5%	2%			
0304.95								10.83%	4.5%			15%	12%	5%	2%			
0304.99								10.83%	4.5%			15%	12%	5%	2%			
0305.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
~~0305.30~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~Rs.10/= per kg~~		
0305.30																		
0305.31					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.32					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.39					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.41					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.42					Free			10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.43					Free			10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.44					Free			10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.49					Free			10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	0305.51	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)			kg
	0305.59	--	Other :			
	0305.59.10	---	Maldive fish and substitutes therefor			kg
	0305.59.20	---	Sprats, dried, not salted			kg
@@@	~~0305.59.30~~	~~---~~	~~Shark fins~~			
@@@	~~0305.59.40~~	~~---~~	~~Fish maws~~			~~kg~~
	0305.59.90	---	Other			kg
@@@		-	~~Fish, salted but not dried or smoked and fish in brine :~~			~~kg~~
		-	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :			
	0305.61	--	Herrings (*Clupea harengus, Clupea pallasii*)			kg
	0305.62	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)			kg
	0305.63	--	Anchovies (*Engraulis spp.*)			kg
	0305.64	--	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)			kg
	0305.69	--	Other			kg
		-	Fish fins, heads, tails, maws and other edible fish offal :			
	0305.71	--	Shark fins			kg
	0305.72	--	Fish heads, tails and maws			
	0305.72.10	---	Fish Maws			kg
	0305.72.90	---	Other			kg
	0305.79	--	Other			kg
~~03.06 @@@~~			~~Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.~~			
03.06			Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
		-	Frozen :			
	0306.11	--	Rock lobster and other sea crawfish (*Palinurus spp. Panulirus spp. Jasus spp.*)			kg
	0306.12	--	Lobsters (*Homarus spp.*)			kg
@@@	~~0306.13~~	--	~~Shrimps and prawns~~			~~kg~~
	0306.14	--	Crabs			kg
	0306.15	--	Norway lobsters (*Nephrops norvegicus*)			kg
	0306.16	--	Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)			kg
	0306.17	--	Other shrimps and prawns			kg
	0306.19	--	Other, including flours, meals and pellets of crustaceans, fit for human consumption :			
	0306.19.10	---	Flours, meals and pellets, of crustaceans, fit for human consumption			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0305.51					Free	Free		4%	1.5%			5%	12%	5%	2%	Rs.20/= per kg		
0305.59																		
0305.59.10					Free				3.9%			5%	12%	5%	2%	Rs.20/= per kg		*
0305.59.20					Free				5%			5%	12%	5%	2%			*
~~0305.59.30~~	~~7.50%~~				~~Free~~				~~Free~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~Rs.20/= per kg~~		
~~0305.59.40~~	~~7.50%~~				~~Free~~				~~Free~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~Rs.20/= per kg~~		
0305.59.90	2.50%				Free			5%				5%	12%	5%	2%	Rs.20/= per kg		*
	~~2.50%~~				~~Free~~			~~5%~~				~~5%~~	~~12%~~	~~5%~~	~~2%~~	~~Rs.20/= per kg~~		
0305.61					Free			10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.62					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.63					Free			10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.64					Free			10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.69					Free			10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
0305.71	7.50%				Free				Free			15%	12%	5%	2%	Rs.20/= per kg		
0305.72																		
0305.72.10	7.50%				Free				Free			15%	12%	5%	2%	Rs.20/= per kg		
0305.72.90	2.50%				Free			5%				5%	12%	5%	2%			
0305.79					Free			10.83%	4.5%			15%	12%	5%	2%			
0306.11						Free		10.83%	4.5%			15%	12%	5%	2%			
0306.12						Free		10.83%	4.5%			15%	12%	5%	2%			
~~0306.13~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.100/= per kg~~		
0306.14						Free		10.83%	4.5%			15%	12%	5%	2%			
0306.15						Free		10.83%	4.5%			15%	12%	5%	2%			
0306.16						Free		10.83%	4.5%			15%	12%	5%	2%	30% or Rs. 100/= per kg		
0306.17						Free		10.83%	4.5%			15%	12%	5%	2%	30% or Rs. 100/= per kg		
0306.19																		
0306.19.10						Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	0306.19.90	---	Other			kg
		-	Not frozen :			
	0306.21	--	Rock lobster and other sea crawfish (*Palinurus spp. Panulirus spp. Jasus spp.*) :			
	0306.21.10	---	Live, fresh or chilled			kg
	0306.21.90	---	Other			kg
	0306.22	--	Lobsters (*Homarus spp.*) :			
	0306.22.10	---	Live, fresh or chilled			kg
	0306.22.90	---	Other			kg
@@@	~~0306.23~~	--	~~Shrimps and prawns :~~			
@@@	~~0306.23.10~~	---	~~Dried prawns~~			~~kg~~
@@@	~~0306.23.20~~	---	~~Live, fresh or chilled~~			~~kg~~
@@@	~~0306.23.90~~	---	~~Other~~			~~kg~~
	0306.24	--	Crabs :			
	0306.24.10	---	Live, fresh or chilled			kg
	0306.24.90	---	Other			kg
	0306.25	--	Norway lobsters (*Nephrops norvegicus*)			kg
	0306.26	--	Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)			
	0306.26.10	---	Dried			kg
	0306.26.20	---	Live, fresh or chilled			kg
	0306.26.90	---	Other			kg
	0306.27	--	Other shrimps and prawns			
	0306.27.10	---	Dried			kg
	0306.27.20	---	Live, fresh or chilled			kg
	0306.27.90	---	Other			kg
	0306.29	--	Other, including flours, meals and pellets of crustaceans, fit for human consumption :			
	0306.29.10	---	Flours, meals and pellets, of crustaceans, fit for human consumption			kg
	0306.29.20	---	Other live, fresh or chilled			kg
	0306.29.90	---	Other			kg
~~03.07 @@@~~			~~Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.~~			
03.07			Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.			

HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
	Preferential										Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD								
0306.19.90						Free		10.83%	4.5%		15%	12%	5%	2%			
0306.21																	
0306.21.10						Free		10.83%	4.5%		15%	12%	5%	2%			
0306.21.90						Free		10.83%	4.5%		15%	12%	5%	2%			
0306.22																	
0306.22.10						Free		10.83%	4.5%		15%	12%	5%	2%			
0306.22.90						Free		10.83%	4.5%		15%	12%	5%	2%			
~~0306.23~~																	
~~0306.23.10~~						~~Free~~		~~10.83%~~	~~4.5%~~		~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.100/= per kg~~		
~~0306.23.20~~						~~Free~~		~~10.83%~~	~~4.5%~~		~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.100/= per kg~~		
~~0306.23.90~~						~~Free~~		~~10.83%~~	~~4.5%~~		~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.100/= per kg~~		
0306.24																	
0306.24.10						Free		10.83%	4.5%		15%	12%	5%	2%			
0306.24.90						Free		10.83%	4.5%		15%	12%	5%	2%			
0306.25						Free		10.83%	4.5%		15%	12%	5%	2%			
0306.26																	
0306.26.10						Free		10.83%	4.5%		15%	12%	5%	2%	30% or Rs. 100/= per kg		
0306.26.20						Free		10.83%	4.5%		15%	12%	5%	2%	30% or Rs. 100/= per kg		
0306.26.90						Free		10.83%	4.5%		15%	12%	5%	2%	30% or Rs. 100/= per kg		
0306.27																	
0306.27.10						Free		10.83%	4.5%		15%	12%	5%	2%	30% or Rs. 100/= per kg		
0306.27.20						Free		10.83%	4.5%		15%	12%	5%	2%	30% or Rs. 100/= per kg		
0306.27.90						Free		10.83%	4.5%		15%	12%	5%	2%	30% or Rs. 100/= per kg		
0306.29																	
0306.29.10						Free		10.83%	4.5%		15%	12%	5%	2%			
0306.29.20						Free		10.83%	4.5%		15%	12%	5%	2%			
0306.29.90						Free		10.83%	4.5%		15%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
@@@	~~0307.10~~	-	~~Oysters :~~			
@@@	~~0307.10.10~~	---	~~Live, fresh, chilled or frozen~~			~~kg~~
@@@	~~0307.10.90~~	---	~~Other~~			~~kg~~
		-	Oysters :			
	0307.11	--	Live, fresh or chilled			kg
	0307.19	--	Other			kg
		-	Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten* :			
	0307.21	--	Live, fresh or chilled :			
	0307.21.10	---	Live			kg
	0307.21.90	---	Other			kg
	0307.29	--	Other			kg
		-	Mussels (*Mytilus spp., Perna spp.*) :			
	0307.31	--	Live, fresh or chilled :			
	0307.31.10	---	Live			kg
	0307.31.90	---	Other			kg
	0307.39	--	Other			kg
		-	Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*) :			
	0307.41	--	Live, fresh or chilled :			
	0307.41.10	---	Live			kg
	0307.41.90	---	Other			kg
	0307.49	--	Other			kg
		-	Octopus (*Octopus spp.*) :			
	0307.51	--	Live, fresh or chilled :			
	0307.51.10	---	Live			kg
	0307.51.90	---	Other			kg
	0307.59	--	Other			kg
	0307.60	-	Snails, other than sea snails :			
	0307.60.10	---	Live, fresh, chilled or frozen			kg
	0307.60.90	---	Other			kg
		-	Clams, cockles and ark shells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*) :			
	0307.71	--	Live, fresh or chilled			kg
	0307.79	--	Other			kg
		-	Abalone (*Haliotis spp.*) :			
	0307.81	--	Live, fresh or chilled			kg
	0307.89	--	Other			kg
@@@		-	~~Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :~~			
		-	Other, including flours, meals and pellets, fit for human consumption :			
	0307.91	--	Live, fresh or chilled			
	0307.91.10	---	Live			kg
	0307.91.90	---	Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
~~0307.10~~																		
~~0307.10.10~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
~~0307.10.90~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
0307.11						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.19						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.21																		
0307.21.10						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.21.90						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.29						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.31																		
0307.31.10						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.31.90						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.39						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.41																		
0307.41.10						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.41.90						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.49						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.51																		
0307.51.10						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.51.90						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.59						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.60																		
0307.60.10						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.60.90						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.71						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.79						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.81						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.89						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.91																		
0307.91.10						Free		10.83%	4.5%			15%	12%	5%	2%			
0307.91.90						Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	0307.99	-- Other :			
	0307.99.10	--- Beche-de-mer			kg
	0307.99.90	--- Other			kg
03.08		**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.**			
		- Sea cucumbers (*Stichopus japonicus, Holothurioidea*) :			
	0308.11	-- Live, fresh or chilled			kg
	0308.19	-- Other			kg
		- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*) :			
	0308.21	-- Live, fresh or chilled			kg
	0308.29	-- Other			kg
	0308.30	- Jellyfish (*Rhopilema spp.*)			
	0308.90	- Other			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0307.99																		
0307.99.10						Free						15%	12%	5%	2%			
0307.99.90						Free						15%	12%	5%	2%			
0308.11						Free		10.83%	4.5%			15%	12%	5%	2%			
0308.19						Free						15%	12%	5%	2%			
0308.21						Free		10.83%	4.5%			15%	12%	5%	2%			
0308.29						Free						15%	12%	5%	2%			
0308.30						Free						15%	12%	5%	2%			
0308.90						Free						15%	12%	5%	2%			

Chapter 4

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

Notes.

1.- The expression "milk" means full cream milk or partially or completely skimmed milk.

2.- For the purposes of heading 04.05 :

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralizing salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milk fat as the only fat in the product, with a milk fat content of 39% or more but less than 80% by weight.

3.- Products obtained by the concentration of whey and with the addition of milk or milk fat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :

(a) a milk fat content, by weight of the dry matter, of 5% or more;
(b) a dry matter content, by weight, of at least 70% but not exceeding 85 %; and
(c) they are moulded or capable of being moulded.

4.- This Chapter does not cover :

(a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02); or
(b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
04.01		**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**																						
	0401.10	- Of a fat content, by weight, not exceeding 1%			kg	0401.10						Free						30%	Ex	5%	2%			
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%			kg	0401.20						Free						30%	Ex	5%	2%			
@@@	~~0401.30~~	- ~~Of a fat content, by weight, exceeding 6%~~			~~kg~~	~~0401.30~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~			
	0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %			kg	0401.40						Free						30%	Ex	5%	2%			
	0401.50	- Of a fat content, by weight, exceeding 10 %			kg	0401.50						Free						30%	Ex	5%	2%			
04.02		**Milk and cream, concentrated or containing added sugar or other sweetening matter (+).**																						
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%			kg	0402.10												30% or Rs.125/= per kg	Ex	5%	2%			
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :																						
	0402.21	-- Not containing added sugar or other sweetening matter			kg	0402.21												30% or Rs.125/= per kg	Ex	5%	2%			
	0402.29	-- Other			kg	0402.29												30% or Rs.125/= per kg	Ex	5%	2%			
		- Other :																						
	0402.91	-- Not containing added sugar or other sweetening matter			kg	0402.91						Free						15%	12%	5%	2%			
	0402.99	-- Other :				0402.99																		
	0402.99.10	--- Sweetened condensed milk			kg	0402.99.10												30%	12%	5%	2%			
	0402.99.90	--- Other			kg	0402.99.90												15%	12%	5%	2%			
04.03		**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**																						
	0403.10	- Yogurt			kg	0403.10												30% or Rs.200/= per kg	12%	5%	2%	30% or Rs.200/= per kg		
	0403.90	- Other			kg	0403.90												30% or Rs.200/=	12%	5%	2%	30% or Rs.200/=		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
																	per kg				per kg		
04.04		**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**																					
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter			kg	0404.10						Free					15%	12%	5%	2%	30% or Rs.200/= per kg		
	0404.90	- Other			kg	0404.90											30% or Rs.200/= per kg	12%	5%	2%	30% or Rs.200/= per kg		
04.05		**Butter and other fats and oils derived from milk ; dairy spreads.**																					
	0405.10	- Butter			kg	0405.10						Free					30% or Rs.200/= per kg	12%	5%	2%	30% or Rs.200/= per kg		
	0405.20	- Dairy spreads			kg	0405.20						Free					30% or Rs.200/= per kg	12%	5%	2%	30% or Rs.200/= per kg		
	0405.90	- Other			kg	0405.90											30% or Rs.200/= per kg	12%	5%	2%	30% or Rs.200/= per kg		
04.06		**Cheese and curd (+).**																					
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd			kg	0406.10						Free					30% or Rs.200/= per kg	12%	5%	2%	30% or Rs.200/= per kg		
	0406.20	- Grated or powdered cheese, of all kinds			kg	0406.20						Free		10.83%	4.5%		15%	12%	5%	2%	30% or Rs.200/= per kg		
	0406.30	- Processed cheese, not grated or powdered			kg	0406.30						Free		17.5% or Rs. 117/= per kg	5% or Rs. 34/= per kg		30% or Rs.200/= per kg	12%	5%	2%	30% or Rs.200/= per kg		
	0406.40	- Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*			kg	0406.40						Free		17.5% or Rs. 117/= per kg	5% or Rs. 34/= per kg		30% or Rs.200/= per kg	12%	5%	2%	30% or Rs.200/= per kg		
	0406.90	- Other cheese			kg	0406.90						Free					30% or Rs.200/= per kg	12%	5%	2%	30% or Rs.200/= per kg		
~~04.07 @@@~~	~~0407.00~~	~~**Birds' eggs, in shell, fresh, preserved or cooked :**~~				~~0407.00~~																	
04.07		**Birds' eggs, in shell, fresh, preserved or cooked.**																					
@@@	~~0407.00.10~~	--- ~~In shells, fresh and preserved~~			~~kg~~	~~0407.00.10~~						~~Free~~					~~RS.100 per Kg~~	~~Ex~~	~~5%~~	~~2%~~			
@@@	~~0407.00.90~~	--- ~~Other~~			~~kg~~	~~0407.00.90~~						~~Free~~					~~RS.100 per Kg~~	~~Ex~~	~~5%~~	~~2%~~			
		- Fertilised eggs for incubation :																					
	0407.11	-- Of fowls of the species *Gallus domesticus*			kg	0407.11						Free					RS.100 per Kg	Ex	5%	2%			
	0407.19	-- Other			kg	0407.19						Free					RS.100 per Kg	Ex	5%	2%			
		- Other fresh eggs :																					
	0407.21	-- Of fowls of the species *Gallus domesticus*			kg	0407.21						Free					RS.100 per Kg	Ex	5%	2%			
	0407.29	-- Other			kg	0407.29						Free					RS.100 per Kg	Ex	5%	2%			
	0407.90	- Others			kg	0407.90						Free					RS.100 per Kg	Ex	5%	2%			
04.08		**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
		- Egg yolks :			
	0408.11	-- Dried		L	kg
	0408.19	-- Other			kg
		- Other :			
	0408.91	-- Dried		L	kg
	0408.99	-- Other			kg
04.09	0409.00	**Natural honey.**			kg
04.10	0410.00	**Edible products of animal origin, not elsewhere specified or included.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0408.11						Free						30%	Ex	5%	2%	30% or Rs.200/= per kg		
0408.19						Free						30%	Ex	5%	2%	30% or Rs.200/= per kg		
0408.91						Free						30%	Ex	5%	2%	30% or Rs.200/= per kg		
0408.99						Free						30%	Ex	5%	2%	30% or Rs.200/= per kg		
0409.00												30%	12%	5%	2%			
0410.00						Free						30%	12%	5%	2%	30% or Rs.200/= per kg		

Chapter 5

Products of animal origin,
not elsewhere specified or included

Notes.

1.- This Chapter does not cover :

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
(b) Hides or skins (including fur skins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
(d) Prepared knots or tufts for broom or brush making (heading 96.03).

2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

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

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

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
05.01	0501.00	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**																					
	0501.00.10	--- Waste human hair		L	kg					Free	Free		4%	1.5%			5%	12%	5%	2%			
	0501.00.90	--- Other			kg					Free	Free		4%	1.5%			5%	12%	5%	2%			
05.02		**Pigs', Hogs' or boars' bristles and hair, badger hair and other brush making hair; waste of such bristles or hair.**																					
	0502.10	- Pigs', hogs' or boars' bristles and hair and waste thereof			kg					Free	Free		4%	1.5%			5%	12%	5%	2%			
	0502.90	- Other			kg					Free	Free		4%	1.5%			5%	12%	5%	2%			
[05.03]																							
05.04	0504.00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**		L	kg					Free	Free		4%	1.5%			5%	12%	5%	2%			
05.05		**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (+).**																					
	0505.10	- Feathers of a kind used for stuffing; down			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	0505.90	- Other			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
05.06		**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.**																					
	0506.10	- Ossein and bones treated with acid :																					
	0506.10.10	--- Waste		L	kg	7.50%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	0506.10.90	--- Other		L	kg	7.50%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	0506.90	- Other :																					
	0506.90.10	--- Waste		L	kg	7.50%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	0506.90.90	--- Other		L	kg	7.50%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
05.07		**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	0507.10	- Ivory; ivory powder and waste			kg
	0507.90	- Other			kg
05.08	0508.00	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**			
	0508.00.10	--- Chanks			kg
	0508.00.20	--- Conch shells other than chanks			kg
	0508.00.90	--- Other			kg
[05.09]					
05.10	0510.00	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**			
	0510.00.10	--- Ambergirs		L	kg
	0510.00.90	--- Other		L	kg
05.11		**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**			
	0511.10	- Bovine semen		L	kg
		- Other :			
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :			
	0511.91.10	--- Fish waste		L	kg
	0511.91.20	--- Artemia eggs			kg
	0511.91.90	--- Other		L	kg
	0511.99	-- Other :			
	0511.99.10	--- Fellmongery waste		L	kg
	0511.99.20	--- Swine semen		L	kg
	0511.99.30	--- Goat semen		L	kg
	0511.99.40	--- Embryos		L	kg
	0511.99.50	--- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material			kg
	0511.99.60	--- Natural sponges of animal origin			kg
	0511.99.90	--- Other		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0507.10						Free						15%	12%	5%	2%			
0507.90						Free						15%	12%	5%	2%			
0508.00																		
0508.00.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
0508.00.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
0508.00.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
0510.00																		
0510.00.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
0510.00.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
0511.10					Free	Free		Free				Free	Ex	5%	2%			
0511.91																		
0511.91.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
0511.91.20					Free	Free		Free	Free			Free	Ex	5%	2%			
0511.91.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
0511.99																		
0511.99.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
0511.99.20					Free	Free		Free				Free	Ex	5%	2%			
0511.99.30					Free	Free		Free				Free	Ex	5%	2%			
0511.99.40					Free	Free		Free				Free	Ex	5%	2%			
0511.99.50					Free	Free		4%	1.5%			5%	12%	5%	2%			
0511.99.60					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
0511.99.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

Chapter 6

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

Notes.

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
06.01		**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.**																						
	0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant			u	0601.10						Free		Free	Free			Free	Ex	5%	2%			
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :				0601.20																		
	0601.20.10	--- Chicory roots			u	0601.20.10						Free		10.83%	4.5%			15%	Ex	5%	2%			
	0601.20.90	--- Other			u	0601.20.90						Free		Free	Free			Free	Ex	5%	2%			
06.02		**Other live plants (including their roots), cuttings and slips; mushroom spawn (+).**																						
	0602.10	- Unrooted cuttings and slips			u	0602.10						Free		Free	Free			Free	Ex	5%	2%			
	0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts			u	0602.20												Free	Ex	5%	2%			
	0602.30	- Rhododendrons and azaleas, grafted or not			u	0602.30						Free		Free	Free			Free	Ex	5%	2%			
	0602.40	- Roses, grafted or not			u	0602.40						Free		Free	Free			Free	Ex	5%	2%			
	0602.90	- Other :				0602.90																		
	0602.90.10	--- Tea			kg	0602.90.10						Free						Free	12%	5%	2%			
	0602. 90.20	--- Acquatic plants			kg	0602. 90.20						Free						Free	12%	5%	2%			
	0602.90.90	--- Other			kg	0602.90.90						Free						Free	Ex	5%	2%			
06.03		**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**																						
		- Fresh :																						
	0603.11	-- Roses			kg	0603.11						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0603.12	-- Carnations			kg	0603.12						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0603.13	-- Orchids			kg	0603.13						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0603.14	-- Chrysanthemums			kg	0603.14						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0603.15	-- Lilies (*Lilium spp.*)			kg	0603.15						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0603.19	-- Other :				0603.19																		
	0603.19.10	--- Anthuriums			kg	0603.19.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0603.19.90	--- Other			kg	0603.19.90						Free						30%	12%	5%	2%	30% or Rs.80/=		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	0603.90	- Other			kg
06.04		**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**			
@@@	~~0604.10~~	- ~~Mosses and lichens~~			~~kg~~
	0604.20	- Fresh			kg
	0604.90	- Other			kg
@@@	-	- ~~Other :~~			
@@@	~~0604.91~~	-- ~~Fresh~~			~~kg~~
@@@	~~0604.99~~	-- ~~Other~~			~~kg~~

HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	Preferential																	
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
																per kg		
0603.90						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
~~0604.10~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
0604.20						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0604.90						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
~~0604.91~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
~~0604.99~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

1.- This Chapter does not cover forage products of heading 12.14.

2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus Capsicum or of the genus Pimenta, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :

(a) Dried leguminous vegetables, shelled (heading 07.13);
(b) Sweet corn in the forms specified in headings 11.02 to 11.04;
(c) Flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
(d) Flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4.- However, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta are excluded from this Chapter (heading 09.04).

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
07.01		**Potatoes, fresh or chilled (+).**																					
	0701.10	- Seed			kg						Free		Free				Free	Ex	5%	2%			
	0701.90	- Other			kg												Rs.20/= per Kg	12%	5%	2%			*
07.02	0702.00	**Tomatoes, fresh or chilled.**			kg												30%	12%	5%	2%	20% or Rs.50/= per kg		
07.03		**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**																					
	0703.10	- Onions and shallots :																					
	0703.10.10	--- Red onions			kg												Rs.5/= per Kg	12%	5%	2%			*
	0703.10.20	--- B' onions			kg												Rs.20/= per Kg	12%	5%	2%			*
	0703.10.30	--- Other onions			kg												Rs.10/= per Kg	12%	5%	2%			
	0703.10.90	--- Other			kg												Rs.10/= per Kg	12%	5%	2%			
	0703.20	- Garlic			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			*
	0703.90	- Leeks and other alliaceous vegetables			kg												30%	12%	5%	2%	30% or Rs.50/= per kg		
07.04		**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**																					
	0704.10	- Cauliflowers and headed broccoli			kg												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0704.20	- Brussels sprouts			kg												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0704.90	- Other			kg												30%	12%	5%	2%	30% or Rs.50/= per kg		
07.05		**Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.**																					
		- Lettuce :																					
	0705.11	-- Cabbage lettuce (head lettuce)			kg												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0705.19	-- Other			kg												30%	12%	5%	2%	30% or Rs.50/= per kg		
		- Chicory :																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	0705.21	-- Witloof chicory (*Cichorium intybus var. foliosum*)			kg	0705.21						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	0705.29	-- Other			kg	0705.29						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
07.06		**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**																						
	0706.10	- Carrots and turnips			kg	0706.10												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0706.90	- Other			kg	0706.90												30%	12%	5%	2%	30% or Rs.50/= per kg		
07.07	0707.00	**Cucumbers and gherkins, fresh or chilled :**				0707.00																		
	0707.00.10	--- Cucumbers			kg	0707.00.10												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0707.00.20	--- Gherkins			kg	0707.00.20												30%	12%	5%	2%	30% or Rs.50/= per kg		
07.08		**Leguminous vegetables, shelled or unshelled, fresh or chilled.**																						
	0708.10	- Peas *(Pisum sativum)*			kg	0708.10						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	0708.20	- Beans *(Vigna spp., Phaseolus spp.)*			kg	0708.20												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0708.90	- Other leguminous vegetables			kg	0708.90												30%	12%	5%	2%	30% or Rs.50/= per kg		
07.09		**Other vegetables, fresh or chilled.**																						
	0709.20	- Asparagus			kg	0709.20												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0709.30	- Aubergines (egg-plants)			kg	0709.30												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0709.40	- Celery other than celeriac			kg	0709.40												30%	12%	5%	2%	30% or Rs.50/= per kg		
		- Mushrooms and truffles :																						
	0709.51	-- Mushrooms of the genus *Agaricus*			kg	0709.51												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0709.59	-- Other :				0709.59																		
	0709.59.10	--- Truffles			kg	0709.59.10						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	0709.59.90	--- Other			kg	0709.59.90						Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.50/= per kg		
	0709.60	- Fruits of the genus *Capsicum* or of the genus *Pimenta*			kg	0709.60												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)			kg	0709.70												30%	12%	5%	2%	30% or Rs.50/= per kg		
@@@	~~0709.90~~	~~- Other :~~				~~0709.90~~																		
@@@	~~0709.90.10~~	~~--- Globe artichokes~~			~~kg~~	~~0709.90.10~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.35/= per kg~~		

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
@@@	~~0709.90.90~~	---	~~Other~~			kg	~~0709.90.90~~												30%	12%	5%	2%	~~30% or Rs.35/= per kg~~		
		-	Other :																						
	0709.91	--	Globe artichokes			kg	0709.91						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	0709.92	--	Olives			kg	0709.92												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0709.93	--	Pumpkins, squash and gourds (*Cucurbita spp.*)			kg	0709.93												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0709.99	--	Other			kg	0709.99												30%	12%	5%	2%	30% or Rs.50/= per kg		
07.10			**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**																						
	0710.10	-	Potatoes :				0710.10																		
	0710.10.10	---	Uncooked			kg	0710.10.10												Rs.20/= per Kg.	12%	5%	2%	30% or Rs.50/= per kg		
	0710.10.20	---	Cooked			kg	0710.10.20												Rs.20/= per Kg.	12%	5%	2%	30% or Rs.50/= per kg		
		-	Leguminous vegetables, shelled or unshelled :																						
	0710.21	--	Peas *(Pisum sativum)* :				0710.21																		
	0710.21.10	---	Uncooked			kg	0710.21.10						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.21.20	---	Cooked			kg	0710.21.20						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.22	--	Beans *(Vigna spp., Phaseolus spp.)* :				0710.22																		
	0710.22.10	---	Uncooked			kg	0710.22.10												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.22.20	---	Cooked			kg	0710.22.20												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.29	--	Other :				0710.29																		
	0710.29.10	---	Uncooked			kg	0710.29.10												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.29.20	---	Cooked			kg	0710.29.20												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.30	-	Spinach, New Zealand spinach and orache spinach (garden spinach) :				0710.30																		
	0710.30.10	---	Uncooked			kg	0710.30.10												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.30.20	---	Cooked			kg	0710.30.20												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.40	-	Sweet corn :				0710.40																		
	0710.40.10	---	Uncooked			kg	0710.40.10						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.40.20	---	Cooked			kg	0710.40.20						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.80	-	Other Vegetables :				0710.80																		
	0710.80.10	---	Uncooked			kg	0710.80.10												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.80.20	---	Cooked			kg	0710.80.20												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0710.90	-	Mixtures of vegetables :				0710.90																		
	0710.90.10	---	Uncooked			kg	0710.90.10												30%	12%	5%	2%	30% or Rs.50/=		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
																						per kg		
	0710.90.20	--- Cooked			kg	0710.90.20												30%	12%	5%	2%	30% or Rs.50/= per kg		
07.11		**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**																						
	0711.20	- Olives			kg	0711.20						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	0711.40	- Cucumbers and gherkins :				0711.40																		
	0711.40.10	--- Cucumbers			kg	0711.40.10												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0711.40.90	--- Gherkins			kg	0711.40.90												30%	12%	5%	2%	30% or Rs.50/= per kg		
		- Mushrooms and truffles :																						
	0711.51	-- Mushrooms of the genus *Agaricus*			kg	0711.51						Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.50/= per kg		
	0711.59	-- Other			kg	0711.59						Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.50/= per kg		
	0711.90	- Other vegetables; mixtures of vegetables :				0711.90																		
	0711.90.10	--- Garlic			kg	0711.90.10												15%	12%	5%	2%	30% or Rs.50/= per kg		
	0711.90.20	--- Onion			kg	0711.90.20												Rs.10/= per Kg	12%	5%	2%	30% or Rs.50/= per kg		
	0711.90.30	--- Capers			kg	0711.90.30						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	0711.90.90	--- Other			kg	0711.90.90												30%	12%	5%	2%	30% or Rs.50/= per kg		
07.12		**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**																						
	0712.20	- Onions			kg	0712.20						Free						Rs.10/= per Kg	12%	5%	2%	Rs.600/= per kg		
		- Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles :																						
	0712.31	-- Mushrooms of the genus *Agaricus*			kg	0712.31						Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.50/= per kg		
	0712.32	-- Wood ears *(Auricularia spp.)*			kg	0712.32						Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.50/= per kg		
	0712.33	-- Jelly fungi *(Tremella spp.)*			kg	0712.33						Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.50/= per kg		
	0712.39	-- Other			kg	0712.39						Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.50/= per kg		
	0712.90	- Other vegetables; mixtures of vegetables :				0712.90																		
	0712.90.10	--- Garlic			kg	0712.90.10												15%	12%	5%	2%	30% or Rs.50/= per kg		
	0712.90.90	--- Other			kg	0712.90.90												30%	12%	5%	2%	Rs.600/= per kg		
07.13		**Dried leguminous vegetables, shelled, whether or not skinned or split (+).**																						
	0713.10	- Peas (*Pisum sativum*)				0713.10																		
	0713.10.10	--- Whole			kg	0713.10.10												30%	12%	5%	2%			*
	0713.10.20	--- Split			kg	0713.10.20												30%	12%	5%	2%			*

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	0713.20	-	Chickpeas (garbanzos)				0713.20																		
	0713.20.10	---	Whole			kg	0713.20.10						Free						15%	12%	5%	2%			*
	0713.20.20	---	Split			kg	0713.20.20						Free						15%	12%	5%	2%			*
		-	Beans (*Vigna spp., Phaseolus spp.*) :																						
	0713.31	--	Beans of the species *Vigna mungo (L.) Hepper* or *Vigna radiata (L.) Wilczek* :				0713.31																		
	0713.31.10	---	Green gram (moong)			kg	0713.31.10												Rs.5/= per Kg.	12%	5%	2%			*
	0713.31.90	---	Black gram			kg	0713.31.90												15%	12%	5%	2%			*
	0713.32	--	Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)			kg	0713.32						Free						30%	12%	5%	2%			
	0713.33	--	Kidney beans, including white pea beans (*Phaseolus vulgaris*)			kg	0713.33						Free						30%	12%	5%	2%			
	0713.34	--	Bambara beans (*Vigna subterranea or Voandzeia subterranea*)			kg	0713.34												30%	12%	5%	2%			
	0713.35	--	Cow peas (*Vigna unguiculata*)			kg	0713.35												Rs.5/= per Kg.	12%	5%	2%			*
	0713.39	--	Other :				0713.39												30%	12%	5%	2%			
@@@	~~0713.39.10~~	~~---~~	~~Cowpea~~			~~kg~~	~~0713.39.10~~												~~Rs.5/= per Kg~~	~~12%~~	~~5%~~	~~2%~~	~~15% or Rs.30/= per kg~~		*
@@@	~~0713.39.20~~	~~---~~	~~T/ dhal (*Cajanas Cajan*)~~			~~kg~~	~~0713.39.20~~												~~Rs.5/= per Kg~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~0713.39.90~~	~~---~~	~~Other~~			~~kg~~	~~0713.39.90~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~			
	0713.40	-	Lentils :				0713.40																		
		---	Massor dhal (red lentils) whole or split :																						
	0713.40.11	----	Whole			kg	0713.40.11										Free		Free	12%	5%	2%			*
	0713.40.12	----	Split			kg	0713.40.12										Free		Free	12%	5%	2%			*
		---	Whole or split yellow lentils :																						
	0713.40.21	----	Whole			kg	0713.40.21										Free		Free	12%	5%	2%			*
	0713.40.22	----	Split			kg	0713.40.22										Free		Free	12%	5%	2%			*
	0713.40.90	---	Other			kg	0713.40.90										22.4%		30%	12%	5%	2%			
	0713.50	-	Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina, Vicia faba var. minor*)			kg	0713.50						Free						30%	12%	5%	2%			
	0713.60	-	Pigeon peas (*Cajanus cajan*)				0713.60																		
	0713.60.10	---	Toor Dhal			kg	0713.60.10												Rs.5/= per Kg	12%	5%	2%			
	0713.60.90	---	Other			kg	0713.60.90												30%	12%	5%	2%			
	0713.90	-	Other			kg	0713.90												30%	12%	5%	2%			
07.14			**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**																						
	0714.10	-	Manioc (cassava)			kg	0714.10												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0714.20	-	Sweet potatoes			kg	0714.20												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0714.30	-	Yams (*Dioscorea spp.*)			kg	0714.30												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0714.40	-	Taro (*Colocasia spp.*)			kg	0714.40												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0714.50	-	Yautia (*Xanthosoma spp.*)			kg	0714.50												30%	12%	5%	2%	30% or Rs.50/= per kg		
	0714.90	-	Other			kg	0714.90						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :

(a) For additional preservation or stabilization (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
08.01		**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled (+).**																					
		- Coconuts :																					
	0801.11	-- Desiccated :				0801.11																	
	0801.11.10	--- Edible 'Copra'			kg	0801.11.10						Free					30%	Ex	5%	2%	30% or Rs.50/= per kg		
	0801.11.90	--- Other			kg	0801.11.90						Free					30%	Ex	5%	2%	30% or Rs.50/= per kg		
	0801.12	-- In the inner shell (endocarp)				0801.12						Free					30%	Ex	5%	2%	30% or Rs.50/= per kg		
	0801.19	-- Other :				0801.19																	
	0801.19.20	--- Seed coconut			kg & u	0801.19.20						Free					30%	Ex	5%	2%	30% or Rs.50/= per kg		
	0801.19.30	--- King coconut			kg & u	0801.19.30						Free					30%	Ex	5%	2%	30% or Rs.50/= per kg		
@@@	~~0801.19.10~~	~~--- Husked or partially husked~~			~~kg & u~~	~~0801.19.10~~						~~Free~~					~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~30% or Rs.40/= per kg~~		
@@@		~~--- Other, with husk :~~																					
@@@	~~0801.19.31~~	~~---- King coconut~~			~~kg & u~~	~~0801.19.31~~						~~Free~~					~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~30% or Rs.40/= per kg~~		
@@@	~~0801.19.39~~	~~---- Other~~			~~kg & u~~	~~0801.19.39~~						~~Free~~					~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~30% or Rs.40/= per kg~~		
	0801.19.90	--- Other			kg	0801.19.90						Free					30%	Ex	5%	2%	30% or Rs.50/= per kg		
		- Brazil nuts :																					
	0801.21	-- In shell :				0801.21																	
	0801.21.10	--- Fresh			kg	0801.21.10						Free					30%	12%	5%	2%	30% or Rs.50/= per kg		
	0801.21.90	--- Other			kg	0801.21.90						Free					30%	12%	5%	2%	30% or Rs.50/= per kg		
	0801.22	-- Shelled			kg	0801.22						Free					30%	12%	5%	2%	30% or Rs.50/= per kg		
		- Cashew nuts :																					
	0801.31	-- In shell :				0801.31																	
	0801.31.10	--- Fresh		L	kg	0801.31.10						Free					30%	12%	5%	2%			
	0801.31.90	--- Other		L	kg	0801.31.90						Free					30%	12%	5%	2%			
	0801.32	-- Shelled			kg	0801.32						Free					30%	12%	5%	2%	30% or Rs.25/= per kg		
08.02		**Other nuts, fresh or dried, whether or not shelled or peeled.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Almonds :			
	0802.11	-- In shell :			
	0802.11.10	--- Fresh			kg
	0802.11.90	--- Other			kg
	0802.12	-- Shelled			kg
		- Hazelnuts or filberts (*Corylus spp.*) :			
	0802.21	-- In shell :			
	0802.21.10	--- Fresh			kg
	0802.21.90	--- Other			kg
	0802.22	-- Shelled			kg
		- Walnuts :			
	0802.31	-- In shell :			
	0802.31.10	--- Fresh			kg
	0802.31.90	--- Other			kg
	0802.32	-- Shelled			kg
@@@	~~0802.40~~	- ~~Chestnuts (*Castanea spp.*) :~~			
@@@	~~0802.40.10~~	--- ~~Fresh (not shelled or peeled)~~			~~kg~~
@@@	~~0802.40.90~~	--- ~~Other~~			~~kg~~
		- Chestnuts (*Castanea spp.*) :			
	0802.41	-- In shell			kg
	0802.42	-- Shelled			kg
@@@	~~0802.50~~	- ~~Pistachios :~~			
@@@	~~0802.50.10~~	--- ~~Fresh (not shelled or peeled)~~			~~kg~~
@@@	~~0802.50.90~~	--- ~~Other~~			~~kg~~
		- Pistachios :			
	0802.51	-- In shell			kg
	0802.52	-- Shelled			kg
@@@	~~0802.60~~	- ~~Macadamia nuts~~			~~kg~~
		- Macadamia nuts:			
	0802.61	-- In shell			kg
	0802.62	-- Shelled			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0802.11																		
0802.11.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.11.90						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.12						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.21																		
0802.21.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.21.90						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.22						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.31																		
0802.31.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.31.90						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.32						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
~~0802.40~~																		
~~0802.40.10~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
~~0802.40.90~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
0802.41						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.42						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
~~0802.50~~																		
~~0802.50.10~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
~~0802.50.90~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
0802.51						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.52						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
~~0802.60~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
0802.61						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.62						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	0802.70	- Kola nuts (*Cola spp.*)			kg
	0802.80	- Areca nuts			kg
	0802.80.10	--- Fresh (not shelled or peeled)			kg
	0802.80.90	--- Other			kg
	0802.90	- Other :			
	0802.90.10	--- Fresh (not shelled or peeled)			
	0802.90.90	--- Other			
@@@	~~0802.90.10~~	~~--- Areca nuts, fresh (not shelled or peeled)~~			~~kg~~
@@@	~~0802.90.20~~	~~--- Other areca nuts~~			~~kg~~
@@@	~~0802.90.30~~	~~--- Other, fresh (not shelled or peeled)~~			~~kg~~
@@@	~~0802.90.90~~	~~--- Other~~			~~kg~~
~~08.03~~ @@@	~~0803.00~~	~~**Bananas, including plantains, fresh or dried :**~~			
@@@	~~0803.00.10~~	--- ~~Fresh~~			~~kg~~
@@@	~~0803.00.90~~	--- ~~Other~~			~~kg~~
08.03		**Bananas, including plantains, fresh or dried.**			
	0803.10	- Plantains			
	0803.10.10	--- Fresh			kg
	0803.10.90	--- Other			kg
	0803.90	- Other			-
	0803.90.10	--- Fresh			kg
	0803.90.90	--- Other			kg
08.04		**Dates, figs, pineapples, avocados, guavas, mangoes and mangoesteens, fresh or dried.**			
	0804.10	- Dates :			
	0804.10.10	--- Fresh			kg
	0804.10.20	--- Dried			kg
	0804.20	- Figs :			
	0804.20.10	--- Fresh			kg
	0804.20.20	--- Dried			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0802.70						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.80																		
0802.80.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.80.90						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.90																		
0802.90.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0802.90.90						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
~~0802.90.10~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
~~0802.90.20~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
~~0802.90.30~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
~~0802.90.90~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
~~0803.00~~																		
~~0803.00.10~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.70/= per kg~~		
~~0803.00.90~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.70/= per kg~~		
0803.10																		
0803.10.10												30%	12%	5%	2%	30% or Rs.90/= per kg		
0803.10.90												30%	12%	5%	2%	30% or Rs.120/= per kg		
0803.90																		
0803.90.10												30%	12%	5%	2%	30% or Rs.90/= per kg		
0803.90.90												30%	12%	5%	2%	30% or Rs.120/= per kg		
0804.10																		
0804.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	25% or Rs.25/= per kg		
0804.10.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	25% or Rs.25/= per kg		
0804.20																		
0804.20.10						Free						15%	12%	5%	2%	30% or Rs.80/= per kg		
0804.20.20						Free						30%	12%	5%	2%	30% or Rs.120/= per kg		

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	0804.30	-	Pineapples :			
	0804.30.10	---	Fresh			kg
	0804.30.20	---	Dried			kg
	0804.40	-	Avacados :			
	0804.40.10	---	Fresh			kg
	0804.40.20	---	Dried			kg
	0804.50	-	Guavas, mangoes and mangoesteens :			
	0804.50.10	---	Guavas, fresh			kg
	0804.50.20	---	Guavas, dried			kg
	0804.50.30	---	Mangoes, fresh			kg
	0804.50.40	---	Mangoes, dried			kg
	0804.50.50	---	Mangoesteens, fresh			kg
	0804.50.60	---	Mangoesteens, dried			kg
08.05			**Citrus fruit, fresh or dried.**			
	0805.10	-	Oranges :			
	0805.10.10	---	Fresh			kg
	0805.10.20	---	Dried			kg
	0805.20	-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :			
	0805.20.10	---	Fresh			kg
	0805.20.20	---	Dried			kg
	0805.40	-	Grapefruit, including pomelos :			
	0805.40.10	---	Fresh			kg
	0805.40.20	---	Dried			kg
	0805.50	-	Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*) :			
	0805.50.10	---	Fresh			kg
	0805.50.20	---	Dried			kg
	0805.90	-	Other :			
	0805.90.10	---	Fresh			kg
	0805.90.20	---	Dried			kg
08.06			**Grapes, fresh or dried.**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0804.30																		
0804.30.10												30%	12%	5%	2%	30% or Rs.80/= per kg		
0804.30.20												30%	12%	5%	2%	30% or Rs.120/= per kg		
0804.40																		
0804.40.10												30%	12%	5%	2%	30% or Rs.80/= per kg		
0804.40.20												30%	12%	5%	2%	30% or Rs.120/= per kg		
0804.50																		
0804.50.10												30%	12%	5%	2%	30% or Rs.80/= per kg		
0804.50.20												30%	12%	5%	2%	30% or Rs.120/= per kg		
0804.50.30												30%	12%	5%	2%	30% or Rs.80/= per kg		
0804.50.40												30%	12%	5%	2%	30% or Rs.120/= per kg		
0804.50.50												30%	12%	5%	2%	30% or Rs.80/= per kg		
0804.50.60												30%	12%	5%	2%	30% or Rs.120/= per kg		
0805.10																		
0805.10.10						Free	17%	17.5%	5%			30%	12%	5%	2%			*
0805.10.20						Free	17%	17.5%	5%			30%	12%	5%	2%	20% or Rs.120/= per kg		
0805.20																		
0805.20.10						Free	17%	17.5%	5%			30%	12%	5%	2%	Rs.30/= per kg		*
0805.20.20						Free	17%	17.5%	5%			30%	12%	5%	2%	20% or Rs.100/= per kg		
0805.40																		
0805.40.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0805.40.20						Free						30%	12%	5%	2%	30% or Rs.120/= per kg		
0805.50																		
0805.50.10												30%	12%	5%	2%	30% or Rs.80/= per kg		
0805.50.20												30%	12%	5%	2%	30% or Rs.120/= per kg		
0805.90																		
0805.90.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0805.90.20						Free						30%	12%	5%	2%	30% or Rs.120/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	0806.10	- Fresh			kg	0806.10				25.02%			17%					30%	12%	5%	2%			*
	0806.20	- Dried			kg	0806.20						Free						30%	12%	5%	2%	30% or Rs.120/= per kg		
08.07		**Melons (including watermelons) and papaws (papayas), fresh.**																						
		- Melons (including watermelons) :																						
	0807.11	-- Watermelons			kg	0807.11												30%	12%	5%	2%	30% or Rs.80/= per kg		
	0807.19	-- Other			kg	0807.19												30%	12%	5%	2%	30% or Rs.80/= per kg		
	0807.20	- Papaws (papayas)			kg	0807.20												30%	12%	5%	2%	30% or Rs.80/= per kg		
08.08		**Apples, pears and quinces, fresh.**																						
	0808.10	- Apples			kg	0808.10				25.02%		Free	17%	17.5%	Free			30%	12%	5%	2%			*
@@@	~~0808.20~~	- ~~Pears and quinces~~			~~kg~~	~~0808.20~~						~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
	0808.30	- Pears			kg	0808.30						Free	-	17.5%	5%			30%	12%	5%	2%	30% or Rs.80/= per kg		
	0808.40	- Quinces			kg	0808.40						Free	-	17.5%	5%			30%	12%	5%	2%	30% or Rs.80/= per kg		
08.09		**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**																						
	0809.10	- Apricots			kg	0809.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
@@@	~~0809.20~~	- ~~Cherries~~			kg	~~0809.20~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
		- Cherries:																						
	0809.21	-- Sour cherries (*Prunus cerasus*)			kg	0809.21						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0809.29	-- Other			kg	0809.29						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0809.30	- Peaches, including nectarines			kg	0809.30						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0809.40	- Plums and sloes			kg	0809.40						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
08.10		**Other fruit, fresh.**																						
	0810.10	- Strawberries			kg	0810.10												30%	12%	5%	2%	30% or Rs.80/= per kg		
	0810.20	- Raspberries, blackberries, mulberries and loganberries			kg	0810.20						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0810.30	- Black, white or red currants and gooseberries			kg	0810.30						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
	0810.40	- Cranberries, bilberries and other fruits of the genus *Vaccinium*			kg	0810.40						Free						30%	12%	5%	2%	30% or Rs.80/=		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	0810.50	- Kiwifruit			kg
	0810.60	- Durians			kg
	0810.70	- Persimmons			kg
	0810.90	- Other :			
	0810.90.10	--- Cocoa nuts, raw			kg
@@@	~~0810.90.20~~	~~--- Black, white or red currants and gooseberries~~			~~kg~~
	0810.90.90	--- Other			kg
08.11		**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.**			
	0811.10	- Strawberries			kg
	0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries			kg
	0811.90	- Other			kg
08.12		**Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**			
	0812.10	- Cherries			kg
	0812.90	- Other			kg
08.13		**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**			
	0813.10	- Apricots			kg
	0813.20	- Prunes			kg
	0813.30	- Apples			kg
	0813.40	- Other fruit :			
	0813.40.10	--- Tamarind			kg
	0813.40.90	--- Other			kg
	0813.50	- Mixtures of nuts or dried fruits of this Chapter			kg
08.14	0814.00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
																per kg		
0810.50					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.80/= per kg		
0810.60												30%	12%	5%	2%	30% or Rs.80/= per kg		
0810.70						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0810.90																		
0810.90.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
~~0810.90.20~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.60/= per kg~~		
0810.90.90						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0811.10												30%	12%	5%	2%	30% or Rs.80/= per kg		
0811.20						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0811.90						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0812.10						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		
0812.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.80/= per kg		
0813.10						Free						30%	12%	5%	2%	30% or Rs.120/= per kg		
0813.20						Free						30%	12%	5%	2%	30% or Rs.120/= per kg		
0813.30						Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.120/= per kg		
0813.40																		
0813.40.10												30%	12%	5%	2%	30% or Rs.120/= per kg		
0813.40.90												30%	12%	5%	2%	30% or Rs.120/= per kg		
0813.50						Free						30%	12%	5%	2%	30% or Rs.120/= per kg		
0814.00						Free						30%	12%	5%	2%	30% or Rs.80/= per kg		

Chapter 9

Coffee, tea, mate and spices

Notes.

1.- Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
09.01		**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**																						
		- Coffee, not roasted :																						
	0901.11	-- Not decaffeinated :				0901.11																		
@@@	~~0901.11.10~~	~~--- Coffee Seeds~~			~~kg~~	~~0901.11.10~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~10%~~		
	0901.11.10	--- Coffee Seeds, Organic			kg	0901.11.10						Free						30%	12%	5%	2%	10%		
	0901.11.90	--- Other			kg	0901.11.90						Free						30%	12%	5%	2%	10%		
	0901.12	-- Decaffeinated :			kg	0901.12																		
@@@	~~0901.12.10~~	~~--- Coffee Seeds~~			~~kg~~	~~0901.12.10~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~10%~~		
	0901.12.10	--- Coffee Seeds, Organic			kg	0901.12.10						Free						30%	12%	5%	2%	10%		
	0901.12.90	--- Other			kg	0901.12.90						Free						30%	12%	5%	2%	10%		
		- Coffee, roasted :																						
	0901.21	-- Not decaffeinated				0901.21						Free						30%	12%	5%	2%	10%		
	0901.22	-- Decaffeinated				0901.22						Free						30%	12%	5%	2%	10%		
	0901.90	- Other			kg	0901.90						Free						30%	12%	5%	2%	10%		
09.02		**Tea, whether or not flavoured.**																						
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :				0902.10																		
		--- In immediate packing of a content not exceeding 4g:																						
	0902.10.11	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg	0902.10.11						Free						30%	Ex	5%	2%			
	0902.10.12	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg	0902.10.12						Free						30%	Ex	5%	2%			
	0902.10.13	---- Other , flavoured		L	kg	0902.10.13						Free						30%	Ex	5%	2%			
	0902.10.19	---- Other		L	kg	0902.10.19						Free						30%	Ex	5%	2%			
		--- In immediate packing of a content exceeding 4g, but not exceeding 1kg:																						
	0902.10.21	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg	0902.10.21						Free						30%	Ex	5%	2%			
	0902.10.22	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg	0902.10.22						Free						30%	Ex	5%	2%			
	0902.10.23	---- Other , flavoured		L	kg	0902.10.23						Free						30%	Ex	5%	2%			
	0902.10.29	---- Other		L	kg	0902.10.29						Free						30%	Ex	5%	2%			
		--- In immediate packing of a content exceeding 1Kg, but not exceeding 3kg:																						
	0902.10.31	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg	0902.10.31						Free						30%	Ex	5%	2%			
	0902.10.32	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg	0902.10.32						Free						30%	Ex	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	0902.10.33	----	Other , flavoured		L	kg
	0902.10.39	----	Other		L	kg
@@@	~~0902.10.90~~	~~---~~	~~Other~~			~~kg~~
	0902.20	-	Other green tea (not fermented):			
		---	In immediate packing of a content exceeding 3 kg but not exceeding 5kg:			
	0902.20.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg
	0902.20.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg
	0902.20.13	----	Other , flavoured		L	kg
	0902.20.19	----	Other		L	kg
		---	In immediate packing of a content exceeding 5Kg, but not exceeding 10 kg:			
	0902.20.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg
	0902.20.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg
	0902.20.23	----	Other , flavoured		L	kg
	0902.20.29	----	Other		L	kg
		---	Other:			
	0902.20.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg
	0902.20.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg
	0902.20.93	----	Other , flavoured		L	kg
	0902.20.99	----	Other		L	kg
	0902.30	-	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg :			
		---	In immediate packing of a content not exceeding 4g:			
	0902.30.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg
	0902.30.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg
	0902.30.13	----	Other, Flavoured		L	kg
	0902.30.19	----	Other		L	kg
		---	In immediate packing of a content exceeding 4g but not exceeding 1 kg:			
	0902.30.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg
	0902.30.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg
	0902.30.23	----	Other, Flavoured		L	kg
	0902.30.29	----	Other		L	kg
		---	In immediate packing of a content exceeding 1kg but not exceeding 3 kg:			
	0902.30.31	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg
	0902.30.32	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg
	0902.30.33	----	Other, Flavoured		L	kg
	0902.30.39	----	Other		L	kg
	0902.40	-	Other black tea (fermented) and other partly fermented tea.			
		---	In immediate packing of a content exceeding 3Kg but not exceeding 5 Kg			
	0902.40.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg
	0902.40.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg
	0902.40.13	----	Other , flavoured		L	kg
	0902.40.19	----	Other		L	kg
		---	In immediate packing of a content exceeding 5Kg but not exceeding 10 Kg:			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0902.10.33						Free						30%	Ex	5%	2%			
0902.10.39						Free						30%	Ex	5%	2%			
~~0902.10.90~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~			
0902.20																		
0902.20.11						Free						30%	Ex	5%	2%			
0902.20.12						Free						30%	Ex	5%	2%			
0902.20.13						Free						30%	Ex	5%	2%			
0902.20.19						Free						30%	Ex	5%	2%			
0902.20.21						Free						30%	Ex	5%	2%			
0902.20.22						Free						30%	Ex	5%	2%			
0902.20.23						Free						30%	Ex	5%	2%			
0902.20.29						Free						30%	Ex	5%	2%			
0902.20.91						Free						30%	Ex	5%	2%			
0902.20.92						Free						30%	Ex	5%	2%			
0902.20.93						Free						30%	Ex	5%	2%			
0902.20.99						Free						30%	Ex	5%	2%			
0902.30																		
0902.30.11						Free						30%	Ex	5%	2%			
0902.30.12						Free						30%	Ex	5%	2%			
0902.30.13						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.30.19						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.30.21						Free						30%	Ex	5%	2%			
0902.30.22						Free						30%	Ex	5%	2%			
0902.30.23						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.30.29						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.30.31						Free						30%	Ex	5%	2%			
0902.30.32						Free						30%	Ex	5%	2%			
0902.30.33						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.30.39						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40																		
0902.40.11						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40.12						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40.13						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40.19						Free						30%	Ex	5%	2%	Rs.4/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	0902.40.21	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg
	0902.40.22	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg
	0902.40.23	---- Other , flavoured		L	kg
	0902.40.29	---- Other		L	kg
		--- Other:			
	0902.40.91	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured			kg
	0902.40.92	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other			kg
	0902.40.93	---- Other , flavoured		L	kg
	0902.40.99	---- Other		L	kg
09.03	0903.00	**Matē.**			kg
09.04		**Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.**			
		- Pepper :			
	0904.11	-- Neither crushed nor ground			
@@@	~~0904.11.10~~	~~--- Light Berries of pepper with a density not exceeding 450grams per litre~~			~~kg~~
		--- Light Berries of pepper with a density not exceeding 450grams per liter			
	0904.11.11	---- Organic			kg
	0904.11.19	---- Other			kg
	0904.11.20	--- Matured Berries of pepper with a density exceeding 450grams per liter			kg
	0904.11.30	--- Other, white			kg
	0904.11.90	--- Other			kg
	0904.12	-- Crushed or ground :			
	0904.12.10	--- Crushed			kg
	0904.12.20	--- Ground			kg
@@@	~~0904.20~~	~~- Fruits of the genus *Capsicum* or of the genus *Pimenta*, dried or crushed or ground :~~			
@@@		~~--- Chillies :~~			
@@@	~~0904.20.11~~	~~---- Neither crushed nor ground~~			~~kg~~
@@@	~~0904.20.12~~	~~---- Crushed or ground~~			~~kg~~
@@@	~~0904.20.90~~	~~--- Other~~			~~kg~~
		- Fruits of the genus *Capsicum* or of the genus *Pimenta:*			
	0904.21	-- Dried, neither crushed nor ground			
	0904.21.10	--- Chillies			kg
	0904.21.90	--- Other			kg
	0904.22	-- Crushed or ground			
	0904.22.10	--- Chillies			kg
	0904.22.90	--- Other			kg
~~**09.05**~~ @@@	~~0905.00~~	~~**Vanilla.**~~			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0902.40.21						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40.22						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40.23						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40.29						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40.91						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40.92						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40.93						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0902.40.99						Free						30%	Ex	5%	2%	Rs.4/= per kg		
0903.00						Free						30%	Ex	5%	2%			
0904.11																		
~~0904.11.10~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
0904.11.10																		
0904.11.11						Free						30%	Ex	5%	2%	10%		
0904.11.19						Free						30%	Ex	5%	2%	10%		
0904.11.20						Free						30%	Ex	5%	2%	10%		
0904.11.30						Free						30%	Ex	5%	2%	10%		
0904.11.90						Free						30%	Ex	5%	2%	10%		
0904.12																		
0904.12.10						Free						30%	Ex	5%	2%	10%		
0904.12.20						Free						30%	Ex	5%	2%	10%		
~~0904.20~~																		
~~0904.20.11~~												~~Rs.30/= per Kg.~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
~~0904.20.12~~												~~Rs.30/= per Kg.~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
~~0904.20.90~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~			
0904.21																		
0904.21.10												Rs.30/= per Kg.	12%	5%	2%			*
0904.21.90												30%	12%	5%	2%	10%		
0904.22																		
0904.22.10												Rs.30/= per Kg.	12%	5%	2%			*
0904.22.90												Rs.30/= per Kg.	12%	5%	2%			*
~~0905.00~~																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
@@@	~~0905.00.10~~	--- ~~Vanilla pods~~			~~kg~~	~~0905.00.10~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~10%~~		
@@@	~~0905.00.90~~	--- ~~Other~~			~~kg~~	~~0905.00.90~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~10%~~		
09.05		**Vanilla.**																					
	0905.10	-- Neither crushed nor ground				0905.10																	
	0905.10.10	--- Vanilla pods			kg	0905.10.10						Free						30%	12%	5%	2%	10%		
	0905.10.90	--- Other			kg	0905.10.90						Free						30%	12%	5%	2%	10%		
	0905.20	-- Crushed or ground			kg	0905.20						Free						30%	12%	5%	2%	10%		
09.06		**Cinnamon and cinnamon-tree flowers (+).**																					
		- Neither crushed nor ground :																					
	0906.11	-- Cinnamon (*Cinnamomum zeylanicum Blume):*				0906.11																	
@@@	~~0906.11.10~~	~~--- Quills cut, in retail packs of 1 kg or less and packed in cases~~			~~kg~~	~~0906.11.10~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
@@@	~~0906.11.20~~	~~--- Other quills~~			~~kg~~	~~0906.11.20~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
@@@	~~0906.11.30~~	~~--- Quillings~~			~~kg~~	~~0906.11.30~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
@@@	~~0906.11.40~~	~~--- Featherings~~			~~kg~~	~~0906.11.40~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
@@@	~~0906.11.50~~	~~--- Chips~~			~~kg~~	~~0906.11.50~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
@@@	~~0906.11.90~~	~~--- Other~~			~~kg~~	~~0906.11.90~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
		--- Organic			kg	0906.11.10																	
	0906.11.11	---- Quills cut, in retail packs of 1 kg or less and packed in cases			kg	0906.11.11						Free						30%	Ex	5%	2%	10%		
	0906.11.12	---- Other quills			kg	0906.11.12						Free						30%	Ex	5%	2%	10%		
	0906.11.13	---- Quillings			kg	0906.11.13						Free						30%	Ex	5%	2%	10%		
	0906.11.14	---- Featherings			kg	0906.11.14						Free						30%	Ex	5%	2%	10%		
	0906.11.15	---- Chips			kg	0906.11.15						Free						30%	Ex	5%	2%	10%		
	0906.11.19	---- Other			kg	0906.11.19						Free						30%	Ex	5%	2%	10%		
		--- Other				0906.11.90																	
	0906.11.91	---- Quills cut, in retail packs of 1 kg or less and packed in cases			kg	0906.11.91						Free						30%	Ex	5%	2%	10%		
	0906.11.92	---- Other quills			kg	0906.11.92						Free						30%	Ex	5%	2%	10%		
	0906.11.93	---- Quillings			kg	0906.11.93						Free						30%	Ex	5%	2%	10%		
	0906.11.94	---- Featherings			kg	0906.11.94						Free						30%	Ex	5%	2%	10%		
	0906.11.95	---- Chips			kg	0906.11.95						Free						30%	Ex	5%	2%	10%		
	0906.11.99	---- Other			kg	0906.11.99						Free						30%	Ex	5%	2%	10%		
	0906.19	-- Other			kg	0906.19						Free						30%	12%	5%	2%	10%		
	0906.20	- Crushed or ground :				0906.20																	
	0906.20.10	--- Cinnamon (*Cinnamomum zeylanicum Blume*) crushed			kg	0906.20.10						Free						30%	Ex	5%	2%	10%		
	0906.20.20	--- Cinnamon (*Cinnamomum zeylanicum Blume*) ground			kg	0906.20.20						Free						30%	Ex	5%	2%	10%		
	0906.20.90	--- Other			kg	0906.20.90						Free						30%	12%	5%	2%	10%		
~~**09.07**~~ ~~@@@~~	~~0907.00~~	~~**Cloves (whole fruit, cloves and stems) :**~~				~~0907.00~~																	
@@@	~~0907.00.10~~	~~--- Whole fruit~~			~~kg~~	~~0907.00.10~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
@@@	~~0907.00.20~~	~~--- Cloves~~			~~kg~~	~~0907.00.20~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
@@@	~~0907.00.30~~	~~--- Stems~~			~~kg~~	~~0907.00.30~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
09.07		**Cloves (whole fruit, cloves and stems).**			
	0907.10	- Neither crushed nor ground			
		--- Organic			
	0907.10.11	---- Whole fruit			kg
	0907.10.12	---- Cloves			kg
	0907.10.13	---- Stems			kg
		--- Other			kg
	0907.10.91	---- Whole fruit			kg
	0907.10.92	---- Cloves			kg
	0907.10.93	---- Stems			kg
	0907.20	- Crushed or ground			kg
09.08		**Nutmeg, mace and cardamoms.**			
@@@	~~0908.10~~	~~- Nutmeg~~			
@@@	~~0908.10.10~~	~~--- Broken Wormy and Punky~~			~~kg~~
@@@	~~0908.10.90~~	~~--- Other~~			~~kg~~
		- Nutmeg:			
	0908.11	-- Neither crushed nor ground			
		--- Organic			kg
	0908.11.11	---- Wormy and Punky			kg
	0908.11.19	---- Other			kg
		--- Other			
	0908.11.91	---- Wormy and Punky			kg
	0908.11.99	---- Other			kg
	0908.12	-- Crushed or ground			
	0908.12.10	--- Broken			kg
	0908.12.90	--- Other			kg
@@@	~~0908.20~~	~~- Mace~~			~~kg~~
		- Mace:			
	0908.21	-- Neither crushed nor ground			kg
	0908.22	-- Crushed or ground			kg
@@@	~~0908.30~~	~~- Cardamoms~~			~~kg~~
		- Cardamoms:			
	0908.31	-- Neither crushed nor ground			kg
	0908.32	-- Crushed or ground			kg
09.09		**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**			
@@@	~~0909.10~~	~~- Seeds of anise or badian~~			~~kg~~
@@@	~~0909.20~~	~~- Seeds of coriander~~			
@@@	~~0909.20.10~~	~~--- Neither crushed nor ground~~			~~kg~~
@@@	~~0909.20.20~~	~~--- Crushed or ground~~			~~kg~~

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0907.10																		
0907.10.11						Free						30%	Ex	5%	2%	10%		
0907.10.12						Free						30%	Ex	5%	2%	10%		
0907.10.13						Free						30%	Ex	5%	2%	10%		
0907.10.91						Free						30%	Ex	5%	2%	10%		
0907.10.92						Free						30%	Ex	5%	2%	10%		
0907.10.93						Free						30%	Ex	5%	2%	10%		
0907.20						Free						30%	Ex	5%	2%	10%		
~~0908.10~~																		
~~0908.10.10~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
~~0908.10.90~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
0908.11																		
0908.11.10																		
0908.11.11						Free						30%	Ex	5%	2%	10%		
0908.11.19						Free						30%	Ex	5%	2%	10%		
0908.11.90																		
0908.11.91						Free						30%	Ex	5%	2%	10%		
0908.11.99						Free						30%	Ex	5%	2%	10%		
0908.12																		
0908.12.10						Free						30%	Ex	5%	2%	10%		
0908.12.90						Free						30%	Ex	5%	2%	10%		
~~0908.20~~						~~Free~~						~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
0908.21						Free						30%	Ex	5%	2%	10%		
0908.22						Free						30%	Ex	5%	2%	10%		
~~0908.30~~						~~Free~~			~~25.2%~~			~~30%~~	~~Ex~~	~~5%~~	~~2%~~	~~10%~~		
0908.31						Free			25.2%			30%	Ex	5%	2%	10%		
0908.32						Free			25.2%			30%	Ex	5%	2%	10%		
~~0909.10~~						~~Free~~						~~15%~~	~~12%~~	~~5%~~	~~2%~~			
~~0909.20~~																		
~~0909.20.10~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~10% or Rs.5/= per kg~~		*
~~0909.20.20~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~10% or Rs.5/= per kg~~		*

HS Hdg.	HS Code		Description	Ref	ICL	Unit
		-	Seeds of coriander:			
	0909.21	--	Neither crushed nor ground			kg
	0909.22	--	Crushed or ground			kg
@@@	~~0909.30~~	~~-~~	~~Seeds of cumin~~			~~kg~~
		-	Seeds of cumin:			
	0909.31	--	Neither crushed nor ground			kg
	0909.32	--	Crushed or ground			kg
@@@	~~0909.40~~	~~-~~	~~Seeds of caraway~~			~~kg~~
@@@	~~0909.50~~	~~-~~	~~Seeds of fennel; juniper berries~~			~~kg~~
		-	Seeds of anise, badian, caraway or fennel; juniper berries :			
	0909.61	--	Neither crushed nor ground			
	0909.61.10	---	Seeds of anise or badian			kg
	0909.61.20	---	Seeds of fennel			kg
	0909.61.30	---	Seeds of caraway			
	0909.61.90	---	Other			kg
	0909.62	--	Crushed or ground			
	0909.62.10	---	Anise, badian and caraway			kg
	0909.62.90	---	Other			kg
09.10			**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**			
@@@	~~0910.10~~	~~-~~	~~Ginger :~~			
@@@	~~0910.10.10~~	~~---~~	~~Dried but not ground, powdered or crushed~~			~~kg~~
@@@	~~0910.10.20~~	~~---~~	~~Other, but not ground, powdered or crushed~~			~~kg~~
@@@	~~0910.10.90~~	~~---~~	~~Other~~			~~kg~~
		-	Ginger :			
	0910.11	--	Neither crushed nor ground			
	0910.11.10	---	Dried			kg
	0910.11.90	---	Other			kg
	0910.12	--	Crushed or ground			kg
	0910.20	-	Saffron :			
	0910.20.10	---	Neither crushed nor ground			kg
	0910.20.90	---	Other			kg
	0910.30	-	Turmeric (curcuma) :			
	0910.30.10	---	Neither crushed nor ground			kg
	0910.30.90	---	Other			kg
		-	Other spices :			
	0910.91	--	Mixtures referred to in Note 1(b) to this Chapter :			
	0910.91.10	---	Neither crushed nor ground			kg
	0910.91.90	---	Other			kg
	0910.99	--	Other :			
	0910.99.10	---	Mathe seed			kg
	0910.99.20	---	Curry			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0909.21						Free		10.83%	4.5%			15%	12%	5%	2%			*
0909.22						Free		10.83%	4.5%			15%	12%	5%	2%			*
~~0909.30~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~10% or Rs.5/= per kg~~		*
0909.31						Free		10.83%	4.5%			15%	12%	5%	2%			*
0909.32						Free		10.83%	4.5%			15%	12%	5%	2%			*
~~0909.40~~						~~Free~~						~~15%~~	~~12%~~	~~5%~~	~~2%~~			
~~0909.50~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			*
0909.61																		
0909.61.10						Free						15%	12%	5%	2%			
0909.61.20						Free		10.83%	4.5%			15%	12%	5%	2%			*
0909.61.30						Free						15%	12%	5%	2%			
0909.61.90						Free		10.83%	4.5%			15%	12%	5%	2%			
0909.62																		
0909.62.10						Free						15%	12%	5%	2%			
0909.62.90						Free		10.83%	4.5%			15%	12%	5%	2%			*
~~0910.10~~																		
~~0910.10.10~~																		
~~0910.10.20~~									~~27%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
~~0910.10.90~~		~~25.17%~~	~~25.2%~~						~~27%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
0910.11																		
0910.11.10		25.17%	25.2%						27%			30%	12%	5%	2%			
0910.11.90									27%			30%	12%	5%	2%			
0910.12		25.17%	25.2%						27%			30%	12%	5%	2%			
0910.20																		
0910.20.10						Free						30%	12%	5%	2%			
0910.20.90						Free						30%	12%	5%	2%			
0910.30																		
0910.30.10												30%	12%	5%	2%			*
0910.30.90												30%	12%	5%	2%			*
0910.91																		
0910.91.10												30%	12%	5%	2%			
0910.91.90												30%	12%	5%	2%			
0910.99																		
0910.99.10						Free						15%	12%	5%	2%			*
0910.99.20						Free						30%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		--- Thyme and bay leaves			
	0910.99.31	---- Neither crushed nor ground			kg
	0910.99.39	---- Other			kg
		--- Other			
	0910.99.91	---- Neither crushed nor ground			kg
	0910.99.99	---- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
0910.99.31						Free						30%	12%	5%	2%			
0910.99.39						Free						30%	12%	5%	2%			
0910.99.91						Free						30%	12%	5%	2%			
0910.99.99						Free						30%	12%	5%	2%			

Chapter 10

Cereals

Notes.

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

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
10.01		**Wheat and meslin (+).**																						
@@@	~~1001.10~~	~~- Durum wheat~~			~~kg~~	~~1001.10~~						~~Free~~						~~Free~~	~~Ex~~	~~5%~~	~~2%~~			
@@@	~~1001.90~~	~~- Other :~~				~~1001.90~~																		
@@@	~~1001.90.10~~	~~--- Wheat grain~~			~~kg~~	~~1001.90.10~~						~~Free~~						~~15% or Rs.10/= per kg~~	~~Ex~~	~~5%~~	~~2%~~			
@@@	~~1001.90.90~~	~~--- Other~~			~~kg~~	~~1001.90.90~~						~~Free~~						~~Free~~	~~12%~~	~~5%~~	~~2%~~	~~25%~~		
		- Durum wheat:																						
	1001.11	-- Seed			kg	1001.11						Free						Free	Ex	5%	2%			
	1001.19	-- Other			kg	1001.19						Free						Free	Ex	5%	2%			
		- Other :																						
	1001.91	-- Seed				1001.91																		
	1001.91.10	--- Wheat grain			kg	1001.91.10						Free						15% or Rs.10/= per kg	Ex	5%	2%			
	1001.91.90	--- Other			kg	1001.91.90						Free						Free	12%	5%	2%	25%		
	1001.99	-- Other				1001.99																		
	1001.99.10	--- Wheat grain			kg	1001.99.10						Free						15% or Rs.10/= per kg	Ex	5%	2%			
	1001.99.90	--- Other			kg	1001.99.90						Free						Free	12%	5%	2%	25%		
~~**10.02**~~ @@@	~~1002.00~~	~~**Rye.**~~			~~kg~~	~~1002.00~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
10.02		**Rye (+).**																						
	1002.10	- Seed			kg	1002.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	1002.90	- Other			kg	1002.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
~~**10.03**~~ @@@	~~1003.00~~	~~**Barley.**~~			~~kg~~	~~1003.00~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
10.03		**Barley (+).**																						
	1003.10	- Seed			kg	1003.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	1003.90	- Other			kg	1003.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
~~**10.04**~~ @@@	~~1004.00~~	~~**Oats.**~~			~~kg~~	~~1004.00~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
10.04		**Oats (+).**																						
	1004.10	- Seed			kg	1004.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	1004.90	- Other			kg	1004.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
10.05		**Maize (corn) (+).**																						
	1005.10	- Seed		L	kg	1005.10												Free	Ex	5%	2%			
	1005.90	- Other		L	kg	1005.90						Free						15%	12%	5%	2%	35%		
10.06		**Rice.**																						
	1006.10	- Rice in the husk (paddy or rough)		L	kg	1006.10												Rs.20/= per kg	Ex	5%	2%			
	1006.20	- Husked (brown) rice			kg	1006.20												Rs.20/= per kg	Ex	5%	2%			
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed			kg	1006.30												Rs.20/= per kg	Ex	5%	2%			
	1006.40	- Broken rice			kg	1006.40												Rs.20/= per kg	Ex	5%	2%			
~~10.07~~ @@@	~~1007.00~~	~~**Grain sorghum.**~~			~~kg~~	~~1007.00~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~35%~~		
10.07		**Grain sorghum (+).**																						
	1007.10	- Seed			kg	1007.10						Free						30%	12%	5%	2%	35%		
	1007.90	- Other			kg	1007.90						Free						30%	12%	5%	2%	35%		
10.08		**Buckwheat, millet and canary seeds; other cereals (+).**																						
	1008.10	- Buckwheat			kg	1008.10						Free						30%	12%	5%	2%			
@@@	~~1008.20~~	~~- Millet :~~				~~1008.20~~																		
@@@	~~1008.20.10~~	~~--- Kurakkan (*Eleusine coracana spp.*)~~			~~kg~~	~~1008.20.10~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~25%~~		~~*~~
@@@	~~1008.20.90~~	~~--- Other~~			~~kg~~	~~1008.20.90~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~			~~*~~
		- Millet :																						
	1008.21	-- Seed				1008.21																		
	1008.21.10	--- Kurakkan (*Eleusine coracana spp.*)			kg	1008.21.10						Free						30%	12%	5%	2%			*
	1008.21.90	--- Other			kg	1008.21.90						Free						30%	12%	5%	2%			*
	1008.29	-- Other				1008.29																		
	1008.29.10	--- Kurakkan (*Eleusine coracana spp.*)			kg	1008.29.10						Free						30%	12%	5%	2%			
	1008.29.90	--- Other			kg	1008.29.90						Free						30%	12%	5%	2%			
	1008.30	- Canary seeds			kg	1008.30						Free						30%	12%	5%	2%			
	1008.40	- Fonio (*Digitaria spp.*)			kg	1008.40						Free						30%	12%	5%	2%			
	1008.50	- Quinoa (*Chenopodium quinoa*)			kg	1008.50						Free						30%	12%	5%	2%			
	1008.60	- Triticale			kg	1008.60						Free						30%	12%	5%	2%			
	1008.90	- Other cereals			kg	1008.90						Free						30%	12%	5%	2%			

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1.- This Chapter does not cover :

(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
(b) Prepared flours, groats, meals or starches of heading 19.01;
(c) Corn flakes or other products of heading 19.04;
(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
(e) Pharmaceutical products (Chapter 30); or
(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

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

3.- For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which :

(a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
(b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
11.01	1101.00	**Wheat or meslin flour :**			
	1101.00.10	--- Of wheat			kg
	1101.00.90	--- Other			kg
11.02		**Cereal flours other than of wheat or meslin.**			
@@@	~~1102.10~~	~~- Rye flour~~			~~kg~~
	1102.20	- Maize (corn) flour			kg
	1102.90	- Other :			
	1102.90.10	--- Rice flour			kg
	1102.90.20	--- Kurakkan (Eleusine coracana spp.) flour			Kg
	1102.90.30	--- Rye flour			Kg
	1102.90.90	--- Other			kg
11.03		**Cereal groats, meal and pellets.**			
		- Groats and meal :			
	1103.11	-- Of wheat			kg

HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
	Preferential										Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD								
1101.00																	
1101.00.10						Free					15% or Rs.16/ =per kg	Ex	5%	2%	Rs.20/= per kg		
1101.00.90						Free					15%	12%	5%	2%			
~~1102.10~~						~~Free~~					~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~10%~~		
1102.20						Free					30%	12%	5%	2%	10%		
1102.90																	
1102.90.10											Rs.9/= per Kg	Ex	5%	2%	10%		
1102.90.20											30%	12%	5%	2%			*
1102.90.30						Free					30%	12%	5%	2%			
1102.90.90											30%	12%	5%	2%	10%		
1103.11						Free					30%	12%	5%	2%	10%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	1103.13	-- Of maize (corn)			kg	1103.13						Free					30%	12%	5%	2%			
	1103.19	-- Of other cereals			kg	1103.19						Free					30%	12%	5%	2%	10%		
	1103.20	- Pellets			kg	1103.20						Free					30%	12%	5%	2%			
11.04		**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**																					
		- Rolled or flaked grains :																					
	1104.12	-- Of oats			kg	1104.12						Free					30%	12%	5%	2%	10%		
	1104.19	-- Of other cereals			kg	1104.19						Free					30%	12%	5%	2%	10%		
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :																					
	1104.22	-- Of oats			kg	1104.22						Free					30%	12%	5%	2%	10%		
	1104.23	-- Of maize (corn)			kg	1104.23						Free					30%	12%	5%	2%	10%		
	1104.29	-- Of other cereals			kg	1104.29						Free					30%	12%	5%	2%	10%		
	1104.30	- Germ of cereals, whole, rolled, flaked or ground			kg	1104.30						Free					30%	12%	5%	2%	10%		
11.05		**Flour, meal, powder, flakes, granules and pellets of potatoes.**																					
	1105.10	- Flour, meal and powder			kg	1105.10						Free					30%	12%	5%	2%	5%		
	1105.20	- Flakes, granules and pellets			kg	1105.20						Free					30%	12%	5%	2%	5%		
11.06		**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**																					
	1106.10	- Of the dried leguminous vegetables of heading 07.13 :				1106.10																	
	1106.10.10	--- Black-gram flour			kg	1106.10.10						Free					15%	12%	5%	2%			*
	1106.10.90	--- Other			kg	1106.10.90						Free					30%	12%	5%	2%	5%		
	1106.20	- Of sago or of roots or tubers of heading 07.14 :				1106.20																	
	1106.20.10	--- Arrowroot			kg	1106.20.10						Free					5%	12%	5%	2%	10%		
	1106.20.90	--- Other			kg	1106.20.90						Free					30%	12%	5%	2%	5%		
	1106.30	- Of the products of Chapter 8			kg	1106.30						Free					30%	12%	5%	2%	5%		
11.07		**Malt, whether or not roasted.**																					
	1107.10	- Not roasted			kg	1107.10					Free	Free		4%	1.5%		5%	12%	5%	2%	10%		
	1107.20	- Roasted			kg	1107.20					Free	Free		4%	1.5%		5%	12%	5%	2%	10%		
11.08		**Starches; inulin.**																					
		- Starches :																					
	1108.11	-- Wheat starch			kg	1108.11						Free		17.5%	5%		30%	12%	5%	2%			
	1108.12	-- Maize (corn) starch			kg	1108.12						Free					15%	12%	5%	2%			
	1108.13	-- Potato starch			kg	1108.13						Free					30%	12%	5%	2%			
	1108.14	-- Manioc (cassava) starch			kg	1108.14						Free					5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	1108.19	-- Other starches			kg
	1108.20	- Inulin			kg
11.09	1109.00	**Wheat gluten, whether or not dried.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
1108.19						Free						30%	12%	5%	2%			
1108.20						Free						30%	12%	5%	2%			
1109.00						Free						Free	12%	5%	2%			

Chapter 12

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

Notes.

1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing :

(a) Leguminous vegetables or sweet corn (Chapter 7);
(b) Spices or other products of Chapter 9;
(c) Cereals (Chapter 10); or
(d) Products of headings 12.01 to 12.07 or 12.11.

4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to :

(a) Medicaments of Chapter 30;
(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include :

(a) Dead single-cell micro-organisms of heading 21.02;
(b) Cultures of micro-organisms of heading 30.02; or
(c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
~~12.01~~ @@@	~~1201.00~~	~~**Soya beans, whether or not broken.**~~			~~kg~~
12.01		**Soya beans, whether or not broken (+).**			
	1201.10	- Seed			kg
	1201.90	- Other			kg
12.02		**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken (+).**			
@@@	~~1202.10~~	~~- In shell~~			~~kg~~
@@@	~~1202.20~~	~~- Shelled, whether or not broken~~			~~kg~~
	1202.30	- Seed			kg
		- Other:			
	1202.41	-- In shell			kg
	1202.42	-- Shelled, whether or not broken			kg
12.03	1203.00	**Copra.**			kg
12.04	1204.00	**Linseed, whether or not broken.**			kg
12.05		**Rape or colza seeds, whether or not broken.**			
	1205.10	- Low erucic acid rape or colza seeds			kg
	1205.90	- Other			kg
12.06	1206.00	**Sunflower seeds, whether or not broken.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
~~1201.00~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~			
1201.10												30%	12%	5%	2%			
1201.90												30%	12%	5%	2%			
~~1202.10~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~			
~~1202.20~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~			*
1202.30												30%	12%	5%	2%			
1202.41												30%	12%	5%	2%			
1202.42												30%	12%	5%	2%			*
1203.00						Free						Free	12%	5%	2%			
1204.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
1205.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
1205.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
1206.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
12.07		**Other oil seeds and oleaginous fruits, whether or not broken (+).**																						
	1207.10	- Palm nuts and kernels			kg	1207.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
@@@	~~1207.20~~	~~- Cotton seeds~~			~~kg~~	~~1207.20~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
		- Cotton seeds:																						
	1207.21	-- Seed			kg	1207.21					Free	Free		17.5%	5%			30%	12%	5%	2%			
	1207.29	-- Other			kg	1207.29					Free	Free		17.5%	5%			30%	12%	5%	2%			
	1207.30	- Castor oil seeds			kg	1207.30					Free	Free		17.5%	5%			30%	12%	5%	2%			
	1207.40	- Sesamum seeds			kg	1207.40												30%	12%	5%	2%	20%		
	1207.50	- Mustard seeds			kg	1207.50						Free						30%	12%	5%	2%			*
	1207.60	- Safflower (*Carthamus tinctorius*) seeds			kg	1207.60						Free		17.5%	5%			30%	12%	5%	2%			
	1207.70	- Melon seeds				1207.70						Free						30%	12%	5%	2%			
		- Other :																						
	1207.91	-- Poppy seeds			kg	1207.91					Free	Free		17.5%	5%			30%	12%	5%	2%			
	1207.99	-- Other :				1207.99																		
	1207.99.10	--- Tea seeds			kg	1207.99.10						Free						Free	12%	5%	2%			
@@@	~~1207.99.20~~	~~--- Palm nuts and kernels; castor oil seeds~~			~~kg~~	~~1207.99.20~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~1207.99.30~~	~~--- Safflower seeds~~			~~kg~~	~~1207.99.30~~						~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
	1207.99.90	--- Other			kg	1207.99.90						Free						30%	12%	5%	2%			
12.08		**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**																						
	1208.10	- Of soya beans			kg	1208.10						Free						30%	12%	5%	2%			
	1208.90	- Other			kg	1208.90						Free						30%	12%	5%	2%			
12.09		**Seed, fruits and spores, of a kind used for sowing.**																						
	1209.10	- Sugar beet seeds			kg	1209.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Seeds of forage plants :																						
	1209.21	-- Lucerne (*alfalfa*) seeds			kg	1209.21					Free	Free		Free	Free			Free	12%	5%	2%			
	1209.22	-- Clover (*Trifolium* spp.) seeds			kg	1209.22					Free	Free		Free	Free			Free	12%	5%	2%			
	1209.23	-- Fescue seeds			kg	1209.23					Free	Free		Free	Free			Free	12%	5%	2%			
	1209.24	-- Kentucky blue grass (*Poa pratensis* L.) seeds			kg	1209.24					Free	Free		Free	Free			Free	12%	5%	2%			
	1209.25	-- Rye grass (*Lolium multiflorum Lam., Lolium perenne* L.) seeds			kg	1209.25					Free	Free		Free	Free			Free	12%	5%	2%			
	1209.29	-- Other			kg	1209.29					Free	Free		Free	Free			Free	12%	5%	2%			
	1209.30	- Seeds of herbeceous plants cultivated principally for their flowers			kg	1209.30					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	1209.91	-- Vegetable seeds			kg	1209.91					Free	Free		Free				Free	Ex	5%	2%			
	1209.99	-- Other :				1209.99																		
	1209.99.10	--- Fruit seeds			kg	1209.99.10					Free	Free		Free				Free	Ex	5%	2%			
	1209.99.90	--- Other			kg	1209.99.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
12.10		**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**																					
	1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets			kg	1210.10					Free	Free		Free	Free			Free	12%	5%	2%			
	1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin			kg	1210.20					Free	Free		Free	Free			Free	12%	5%	2%			
12.11		**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.**																					
	1211.20	- Ginseng roots			kg	1211.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	1211.30	- Coca leaf			kg	1211.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
	1211.40	- Poppy straw			kg	1211.40					Free	Free		4%	1.5%			5%	12%	5%	2%			
	1211.90	- Other				1211.90																		
	1211.90.10	--- Dried Cinnamon leaves, without any parts of branches			kg	1211.90.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	1211.90.90	--- Other			kg	1211.90.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
12.12		**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included.**																					
@@@	~~1212.20~~	~~- Seaweeds and other algae~~			~~kg~~	~~1212.20~~						~~Free~~						~~15%~~	~~12%~~	~~5%~~	~~2%~~			
		- Seaweeds and other algae:																						
	1212.21	-- Fit for human consumption			kg	1212.21						Free						15%	12%	5%	2%			
	1212.29	-- Other			kg	1212.29						Free						15%	12%	5%	2%			
		- Other :																						
	1212.91	-- Sugar beet			kg	1212.91						Free						30%	12%	5%	2%			
	1212.92	-- Locust beans (carob)			kg	1212.92						Free						30%	12%	5%	2%			
	1212.93	-- Sugar cane			kg	1212.93						Free						30%	12%	5%	2%			
	1212.94	-- Chicory roots			kg	1212.94						Free						30%	12%	5%	2%			
	1212.99	-- Other			kg	1212.99						Free						30%	12%	5%	2%			
12.13	1213.00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets :**				1213.00																		
	1213.00.10	--- Waste straw		L	kg	1213.00.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
	1213.00.90	--- Other			kg	1213.00.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
12.14		**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.**																					
	1214.10	- Lucerne (alfalfa) meal and pellets			kg	1214.10						Free						30%	12%	5%	2%			
	1214.90	- Other			kg	1214.90						Free						30%	12%	5%	2%			

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

1.- Heading 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to :

(a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
(b) Malt extract (heading 19.01);
(c) Extracts of coffee, tea or maté (heading 21.01);
(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
(f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
(h) Tanning or dyeing extracts (heading 32.01 or 32.03);
(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
13.01		**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**																						
	1301.20	- Gum Arabic			kg	1301.20					Free	Free		Free	Free			Free	12%	5%	2%			
	1301.90	- Other :				1301.90																		
	1301.90.10	--- Seed lac and stick lac			kg	1301.90.10				Free	Free	Free		Free	Free			Free	12%	5%	2%			
	1301.90.90	--- Other			kg	1301.90.90					Free	Free		Free	Free			Free	12%	5%	2%			
13.02		**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**																						
		- Vegetable saps and extracts :																						
	1302.11	-- Opium			kg	1302.11						Free						15%	12%	5%	2%			
	1302.12	-- Of liquorice			kg	1302.12						Free						15%	12%	5%	2%			
	1302.13	-- Of hops			kg	1302.13						Free						Free	12%	5%	2%			
	1302.19	-- Other :				1302.19																		
	1302.19.10	--- Pyrethrum extracts			kg	1302.19.10	7.5%					Free						15%	12%	5%	2%			
	1302.19.90	--- Other			kg	1302.19.90						Free						15%	12%	5%	2%			
	1302.20	- Pectic substances, pectinates and pectates			kg	1302.20						Free						Free	12%	5%	2%			
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :																						
	1302.31	-- Agar-agar			kg	1302.31						Free						Free	12%	5%	2%			
	1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds			kg	1302.32						Free						Free	12%	5%	2%			
	1302.39	-- Other			kg	1302.39												Free	12%	5%	2%			

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

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

2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chip wood (heading 44.04).

3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
14.01		**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).**																						
	1401.10	- Bamboos			kg	1401.10					Free	Free		Free	Free			Free	12%	5%	2%			
	1401.20	- Rattans			kg	1401.20					Free	Free		Free	Free			Free	Ex	5%	2%			
	1401.90	- Other			kg	1401.90					Free	Free		Free	Free			Free	12%	5%	2%			
[14.02]																								
[14.03]																								
14.04		**Vegetable products not elsewhere specified or included.**																						
	1404.20	- Cotton linters			kg	1404.20				2.5%		Free						5%	12%	5%	2%			
	1404.90	- Other :				1404.90																		
	1404.90.10	--- Beedi leaves			kg	1404.90.10												30% or Rs.250/= per Kg.	12%	5%	2%	25%		
	1404.90.20	--- Betel leaves			kg	1404.90.20												15%	12%	5%	2%			
	1404.90.30	--- Coconut shell pieces			kg	1404.90.30												15%	12%	5%	2%			
	1404.90.40	--- Coconut shell powder			kg	1404.90.40												15%	12%	5%	2%			
	1404.90.50	--- Coconut husk chips			kg	1404.90.50												15%	12%	5%	2%			
	1404.90.60	--- Coconut ekels			kg	1404.90.60						Free						30%	12%	5%	2%			
	1404.90.70	--- Raw vegetable materials of a kind used primarily in dyeing or tanning			kg	1404.90.70						Free						5%	12%	5%	2%			
	1404.90.80	--- Kapok and vegetable hair			kg	1404.90.80						Free						30%	12%	5%	2%			
		--- Other :																						
	1404.90.91	---- Vegetable materials of a kind used primarily as stuffing or as padding (for example, eel-grass), whether or not put up as a layer with or without supporting material			kg	1404.90.91						Free						15%	12%	5%	2%			
	1404.90.92	---- Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles			kg	1404.90.92						Free						30%	12%	5%	2%			
	1404.90.99	---- Other			kg	1404.90.99												15%	12%	5%	2%			

Chapter 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Notes.

1.- This Chapter does not cover :

(a) Pig fat or poultry fat of heading 02.09;
(b) Cocoa butter, fat or oil (heading 18.04);
(c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
(d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
(f) Factice derived from oils (heading 40.02).

2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

1.- For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2 % by weight.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
15.01	1501.00	**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.**			kg
	1501.10	- Lard			kg
	1501.20	- Other pig fat			kg
	1501.90	- Other			kg
15.02	1502.00	**Fats of bovine animals, sheep or goats, other than those of heading 15.03 :**			
@@@	~~1502.00.10~~	~~--- Tallow~~		~~L~~	~~kg~~
@@@	~~1502.00.90~~	~~--- Other~~		~~L~~	~~kg~~
	1502.10	- Tallow		L	kg
	1502.90	- Other		L	kg
15.03	1503.00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**		L	kg
15.04		**Fats and oils and their fractions, of fish or marine mammals, wheather or not refined, but not chemically modified .**			
	1504.10	- Fish-liver oils and their fractions			kg
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils			kg
	1504.30	- Fats and oils and their fractions, of marine mammals :			
	1504.30.10	--- Whale oil			kg
	1504.30.20	--- Sperm oil			kg
	1504.30.90	--- Other			kg
15.05	1505.00	**Wool grease and fatty substances derived therefrom (including lanolin).**			
	1505.00.10	--- Lanolin			kg
	1505.00.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
1501.00																		
1501.10						Free						30%	12%	5%	2%			
1501.20						Free						30%	12%	5%	2%			
1501.90						Free						30%	12%	5%	2%			
1502.00																		
~~1502.00.10~~												~~15%~~	~~12%~~	~~5%~~	~~2%~~			
~~1502.00.90~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~			
1502.10												15%	12%	5%	2%			
1502.90												30%	12%	5%	2%			
1503.00						Free						30%	12%	5%	2%			
1504.10						Free						15%	12%	5%	2%			
1504.20						Free						15%	12%	5%	2%			
1504.30																		
1504.30.10						Free						15%	12%	5%	2%			
1504.30.20						Free						15%	12%	5%	2%			
1504.30.90						Free						15%	12%	5%	2%			
1505.00																		
1505.00.10						Free						15%	12%	5%	2%			
1505.00.90						Free						30%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
15.06	1506.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**			kg	1506.00						Free						30%	12%	5%	2%			
15.07		**Soya-bean oil and its fractions, whether or not refined, but not chemically modified (+).**																						
	1507.10	- Crude oil, whether or not degummed			kg	1507.10						Free						30% or Rs.55/= per kg	12%	5%	2%			*
	1507.90	- Other			kg	1507.90						Free						30% or Rs.60/= per kg	12%	5%	2%			*
15.08		**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**																						
	1508.10	- Crude oil			kg	1508.10						Free						30% or Rs.55/= per kg	12%	5%	2%	Rs 10/= per kg		
	1508.90	- Other			kg	1508.90						Free						30% or Rs.60/= per kg	12%	5%	2%	Rs.10/= per kg		
15.09		**Olive oil and its fractions, whether or not refined, but not chemically modified.**																						
	1509.10	- Virgin			kg	1509.10						Free						30% or Rs.60/= per kg	12%	5%	2%	Rs.10/= per kg		
	1509.90	- Other			kg	1509.90						Free						30% or Rs.60/= per kg	12%	5%	2%	Rs.10/= per kg		
15.10	1510.00	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**			kg	1510.00						Free						30% or Rs.60/= per kg	12%	5%	2%	Rs.10/= per kg		
15.11		**Palm oil and its fractions, whether or not refined, but not chemically modified (+).**																						
	1511.10	- Crude oil			kg	1511.10						Free						30% or Rs.55/= per kg	12%	5%	2%			*
	1511.90	- Other :				1511.90																		
	1511.90.10	--- Serial fractions at room temperature (palm stearin)			kg	1511.90.10												30% or Rs.55/= per kg	12%	5%	2%			*
	1511.90.20	--- Palm oil imported in packing of 210 l and below			kg	1511.90.20												30% or Rs.60/= per kg	12%	5%	2%			*
	1511.90.90	--- Other			kg	1511.90.90												30% or Rs.60/= per kg	12%	5%	2%			*
15.12		**Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified (+).**																						
		- Sunflower-seed or safflower oil and fractions thereof :																						
	1512.11	-- Crude oil			kg	1512.11						Free						30% or Rs 55/= per kg	12%	5%	2%			*

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD	Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	1512.19	-- Other			kg	1512.19						Free				30% or Rs 60/= per kg	12%	5%	2%			*
		- Cotton-seed oil and its fractions :																				
	1512.21	-- Crude oil, whether or not gossypol has been removed			kg	1512.21						Free				30% or Rs 55/= per kg	12%	5%	2%	Rs.10/= per kg		
	1512.29	-- Other			kg	1512.29						Free				30% or Rs 60/= per kg	12%	5%	2%	Rs.10/= per kg		
15.13		**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified (+).**																				
		- Coconut (copra) oil and its fractions :																				
	1513.11	-- Crude oil :				1513.11																
		--- In bulk :																				
	1513.11.11	---- Virgin coconut oil			kg	1513.11.11										30% or Rs 60/= per kg	12%	5%	2%			*
	1513.11.19	---- Other			kg	1513.11.19										30% or Rs 60/= per kg	12%	5%	2%			*
		--- Other :																				
	1513.11.21	---- Virgin coconut oil			kg	1513.11.21										30% or Rs 60/= per kg	12%	5%	2%			*
	1513.11.29	---- Other			kg	1513.11.29										30% or Rs 60/= per kg	12%	5%	2%			*
	1513.19	-- Other :				1513.19																
	1513.19.10	--- In bulk			kg	1513.19.10										30% or Rs 60/= per kg	12%	5%	2%			*
	1513.19.90	--- Other			kg	1513.19.90										30% or Rs 60/= per kg	12%	5%	2%			*
		- Palm kernel or babassu oil and fractions thereof :																				
	1513.21	-- Crude oil			kg	1513.21						Free				30% or Rs 55/= per kg	12%	5%	2%	Rs.10/= per kg		
	1513.29	-- Other			kg	1513.29						Free				30% or Rs 60/= per kg	12%	5%	2%	Rs.10/= per kg		
15.14		**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified (+).**																				
		- Low erucic acid rape or colza oil and its fractions :																				
	1514.11	-- Crude oil			kg	1514.11						Free				30% or Rs 55/= per kg	12%	5%	2%	Rs.10/= per kg		
	1514.19	-- Other			kg	1514.19						Free				30% or Rs 60/= per kg	12%	5%	2%	Rs.10/= per kg		
		- Other :																				
	1514.91	-- Crude oil			kg	1514.91						Free		17.5% or Rs 35/= per kg	5 % or Rs.10/= per kg	30% or Rs 55/= per kg	12%	5%	2%	Rs.10/= per kg		
	1514.99	-- Other			kg	1514.99						Free		17.5% or Rs.38/= per kg	5 % or Rs.11/= per kg	30% or Rs 60/= per kg	12%	5%	2%	Rs.10/= per kg		
15.15		**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or**																				

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
		not refined, but not chemically modified (+).																						
		- Linseed oil and its fractions :																						
	1515.11	-- Crude oil			kg	1515.11					Free	Free		10.83% or Rs40/= per kg	4.8% or Rs.16.50 per kg			15% or Rs 55/= per kg	12%	5%	2%	Rs.10/= per kg		
	1515.19	-- Other			kg	1515.19					Free	Free		10.83% or Rs. 44/= per kg	4.8% or Rs.18/= per kg			15% or Rs 60/= per kg	12%	5%	2%	Rs.10/= per kg		
		- Maize (corn) oil and its fractions :																						
	1515.21	-- Crude oil			kg	1515.21						Free						30% or Rs 55/= per kg	12%	5%	2%	Rs.10/= per kg		
	1515.29	-- Other			kg	1515.29						Free						30% or Rs 60/= per kg	12%	5%	2%	Rs.10/= per kg		
	1515.30	- Castor oil and its fractions			kg	1515.30					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.10/= per kg		
	1515.50	- Sesame oil and its fractions			kg	1515.50						Free						30%	12%	5%	2%	Rs.10/= per kg		
	1515.90	- Other :				1515.90																		
	1515.90.10	--- Tung oil and its fractions			kg	1515.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.10/= per kg		
	1515.90.90	--- Other			kg	1515.90.90						Free						30%	12%	5%	2%	Rs.10/= per kg		
15.16		**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**																						
	1516.10	- Animal fats and oils and their fractions			kg	1516.10						Free						15%	12%	5%	2%			
	1516.20	- Vegetable fats and oils and their fractions			kg	1516.20						Free						15% or Rs 60/= per kg	12%	5%	2%	Rs.50/= per kg		
15.17		**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter , other than edible fats or oils or their fractions of heading 15.16 (+).**																						
	1517.10	- Margarine, excluding liquid margarine :				1517.10																		
	1517.10.10	--- With fat content 80% or more			kg	1517.10.10												30% or Rs.60/= per kg	12%	5%	2%	Rs.50/= per kg		
	1517.10.90	--- Other			kg	1517.10.90												30% or Rs.60/= per kg	12%	5%	2%	Rs.50/= per kg		
	1517.90	- Other			kg	1517.90												15% or Rs 60/= per kg	12%	5%	2%	Rs.50/= per kg		
15.18	1518.00	**Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**			kg	1518.00						Free						15%	12%	5%	2%			
[15.19]																								
15.20	1520.00	**Glycerol, crude; glycerol waters and glycerol lyes :**				1520.00																		
	1520.00.10	--- Glycerol, crude; glycerol lyes			kg	1520.00.10	7.50%			9%		Free		10.83%	4.5%			15%	12%	5%	2%			
	1520.00.20	--- Glycerol waters			kg	1520.00.20	7.50%					Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
15.21		**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, wheather or not refined or coloured.**			
	1521.10	- Vegetable waxes			kg
	1521.90	- Other			kg
15.22	1522.00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
1521.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
1521.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
1522.00						Free						15%	12%	5%	2%			

Chapter 16

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

Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2.- The ~~fish and crustaceans~~ fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
16.01	1601.00	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**		L	kg	1601.00												30%	12%	5%	2%	30% or Rs.80/ = per kg		
16.02		**Other prepared or preserved meat, meat offal or blood.**																						
	1602.10	- Homogenised preparations		L	kg	1602.10						Free						30%	12%	5%	2%			
	1602.20	- Of liver of any animal		L	kg	1602.20						Free						30%	12%	5%	2%			
		- Of poultry of heading 01.05 :																						
	1602.31	-- Of turkeys			kg	1602.31						Free						30%	12%	5%	2%			
	1602.32	-- Of fowls of the species *Gallus domesticus*			kg	1602.32						Free						30%	12%	5%	2%	30% or Rs.80/ = per kg		
	1602.39	-- Other		L	kg	1602.39						Free						30%	12%	5%	2%			
		- Of swine :																						
	1602.41	-- Hams and cuts thereof			kg	1602.41						Free						30%	12%	5%	2%			
	1602.42	-- Shoulders and cuts thereof			kg	1602.42						Free						30%	12%	5%	2%			
	1602.49	-- Other, including mixtures		L	kg	1602.49						Free						30%	12%	5%	2%			
	1602.50	- Of bovine animals		L	kg	1602.50						Free						30%	12%	5%	2%	30% or Rs.80/ = per kg		
	1602.90	- Other, including preparations of blood of any animal		L	kg	1602.90						Free						30%	12%	5%	2%	30% or Rs.80/ = per kg		
16.03	1603.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**		L	kg	1603.00						Free						30%	12%	5%	2%	30% or Rs.80/ = per kg		
16.04		**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**																						
		- Fish, whole or in pieces, but not minced :																						
	1604.11	-- Salmon			kg	1604.11				11.25%		Free						15%	12%	5%	2%			*
	1604.12	-- Herrings			kg	1604.12				11.25%								15%	12%	5%	2%			*
	1604.13	-- Sardines, sardinella and brisling or sprats			kg	1604.13				11.25%								15%	12%	5%	2%			*

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	1604.14	-- Tunas, skipjack and bonito *(Sarda spp.)*			kg	1604.14				11.25%								15%	12%	5%	2%			*
	1604.15	-- Mackerel			kg	1604.15				11.25%								15%	12%	5%	2%			*
	1604.16	-- Anchovies			kg	1604.16				11.25%		Free						15%	12%	5%	2%			*
	1604.17	-- Eels			kg	1604.17				11.25%								15%	12%	5%	2%			*
	1604.19	-- Other			kg	1604.19				11.25%								15%	12%	5%	2%			*
	1604.20	- Other prepared or preserved fish			kg	1604.20				11.25%								15%	12%	5%	2%			*
@@@	~~1604.30~~	~~- Caviar and caviar substitutes :~~				~~1604.30~~																	
@@@	~~1604.30.10~~	~~--- Caviar~~			~~kg~~	~~1604.30.10~~				~~12.5%~~		~~Free~~						~~15%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~1604.30.90~~	~~--- Other~~			~~kg~~	~~1604.30.90~~						~~Free~~						~~15%~~	~~12%~~	~~5%~~	~~2%~~			
		- Caviar and caviar substitutes :																					
	1604.31	-- Caviar			kg	1604.31				12.5%		Free						15%	12%	5%	2%			
	1604.32	-- Caviar substitutes			kg	1604.32						Free						15%	12%	5%	2%			
16.05		**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**																					
	1605.10	- Crab			kg	1605.10												30%	12%	5%	2%			
	~~1605.20~~	~~- Shrimps and prawns~~			~~kg~~	~~1605.20~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~			
		- Shrimps and prawns:																					
	1605.21	-- Not in airtight container			kg	1605.21												30%	12%	5%	2%			
	1605.29	-- Other			kg	1605.29												30%	12%	5%	2%			
	1605.30	- Lobster			kg	1605.30												30%	12%	5%	2%			
	1605.40	- Other crustaceans			kg	1605.40												30%	12%	5%	2%			
		- Molluscs :																					
	1605.51	-- Oysters			kg	1605.51												30%	12%	5%	2%			
	1605.52	-- Scallops, including queen scallops			kg	1605.52												30%	12%	5%	2%			
	1605.53	-- Mussels			kg	1605.53												30%	12%	5%	2%			
	1605.54	-- Cuttle fish and squid			kg	1605.54												30%	12%	5%	2%			
	1605.55	-- Octopus			kg	1605.55												30%	12%	5%	2%			
	1605.56	-- Clams, cockles and arkshells			kg	1605.56												30%	12%	5%	2%			
	1605.57	-- Abalone			kg	1605.57												30%	12%	5%	2%			
	1605.58	-- Snails, other than sea snails			kg	1605.58												30%	12%	5%	2%			
	1605.59	-- Other			kg	1605.59												30%	12%	5%	2%			
		- Other aquatic invertebrates :																					
	1605.61	-- Sea cucumbers			kg	1605.61												30%	12%	5%	2%			
	1605.62	-- Sea urchins			kg	1605.62												30%	12%	5%	2%			
	1605.63	-- Jellyfish			kg	1605.63												30%	12%	5%	2%			
	1605.69	-- Other			kg	1605.69												30%	12%	5%	2%			
@@@	~~1605.90~~	~~- Other~~			~~kg~~	~~1605.90~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~			

Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover :

(a) Sugar confectionery containing cocoa (heading 18.06);
(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
(c) Medicaments or other products of Chapter 30.

Subheading ~~Note~~ Notes.

1.- For the purposes of subheadings ~~1701.11 and 1701.12~~ 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
17.01		**Cane or beet sugar and chemically pure sucrose, in solid form (+).**																						
		- Raw sugar not containing added flavouring or colouring matter :																						
@@@	~~1701.11~~	~~-- Cane sugar~~			~~kg~~	~~1701.11~~												~~Rs.12/= per Kg~~	~~12%~~	~~5%~~	~~2%~~			*
	1701.12	-- Beet sugar			kg	1701.12												Rs.12/= per Kg	12%	5%	2%			*
	1701.13	-- Cane sugar specified in Subheading Note 2 to this Chapter			~~kg~~	1701.13												Rs.12/= per Kg	12%	5%	2%			*
	1701.14	-- Other cane sugar			~~kg~~	1701.14												Rs.12/= per Kg	12%	5%	2%			*
		- Other :																						
	1701.91	-- Containing added flavouring or colouring matter :				1701.91																		
	1701.91.10	--- Sugar			kg	1701.91.10												Rs.12/= per Kg	12%	5%	2%			*
	1701.91.90	--- Other			kg	1701.91.90												Rs.12/= per Kg	12%	5%	2%			*
	1701.99	-- Other :				1701.99																		
	1701.99.10	--- White crystalline cane sugar			kg	1701.99.10												Rs.12/= per Kg	12%	5%	2%			*
	1701.99.20	--- White crystalline beet sugar			kg	1701.99.20												Rs.12/= per Kg	12%	5%	2%			*
	1701.99.30	--- Other sugar			kg	1701.99.30						Free						Rs.12/= per Kg	12%	5%	2%			*
	1701.99.90	--- Other			kg	1701.99.90						Free						Rs.12/= per Kg	12%	5%	2%			*
17.02		**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**																						
		- Lactose and lactose syrup :																						
	1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter.			kg	1702.11						Free						15%	12%	5%	2%			
	1702.19	-- Other			kg	1702.19						Free						15%	12%	5%	2%			
	1702.20	- Maple sugar and maple syrup			kg	1702.20						Free						15%	12%	5%	2%			
	1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose			kg	1702.30						Free						5%	12%	5%	2%			
	1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar			kg	1702.40						Free						15%	12%	5%	2%			
	1702.50	- Chemically pure fructose			kg	1702.50						Free						15%	12%	5%	2%			
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar			kg	1702.60						Free						15%	12%	5%	2%			
	1702.90	- Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :				1702.90																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	1702.90.10	--- Brewing sugar, artificial honey			kg	1702.90.10											30%	12%	5%	2%	Rs.250/= per kg		
		--- Varieties of sakkara, jaggery																					
	1702.90.21	---- Sakkara (suger cane jaggery)			kg	1702.90.21											Rs.10/= per Kg	12%	5%	2%	Rs.250/= per kg		
	1702.90.22	---- Kithul jaggery			kg	1702.90.22											Rs.10/= per Kg	12%	5%	2%	Rs.250/= per kg		
	1702.90.29	---- Other			kg	1702.90.29											Rs.10/= per Kg	12%	5%	2%	Rs.250/= per kg		
	1702.90.30	--- Kithul treacle			kg	1702.90.30											Rs.10/= per Kg	12%	5%	2%	Rs.250/= per kg		
	1702. 90.40	--- Malto-dextrins with a reducing sugar content, expressed as dextrose on the dry substance, exceeding 10% but less than 20%			kg	1702.90.40											15%	12%	5%	2%			
	1702.90.90	--- Other			kg	1702.90.90											15%	12%	5%	2%	Rs.250/= per kg		
17.03		**Molasses resulting from the extraction or refining of sugar (+).**																					
	1703.10	- Cane molasses		L	kg	1703.10											30%	12%	5%	2%			
	1703.90	- Other		L	kg	1703.90											30%	12%	5%	2%			
17.04		**Sugar confectionery (including white chocolate), not containing cocoa.**																					
	1704.10	- Chewing gum, whether or not sugar-coated :				1704.10																	
	1704.10.10	--- In retail packaging of 1 kg or less			kg	1704.10.10						Free					30% or Rs.40/= per kg	12%	5%	2%	35% or 35% of 65% of MRP or Rs. 80/= per kg		
	1704.10.90	--- Other			kg	1704.10.90						Free					30% or Rs.40/= per kg	12%	5%	2%	35% or Rs.80/= per kg		
	1704.90	- Other :				1704.90																	
	1704.90.10	--- In retail packaging of 1 kg or less			kg	1704.90.10											30% or Rs.40/= per kg	12%	5%	2%	35% or 35% of 65% of MRP or Rs. 80/= per kg		
	1704.90.90	--- Other			kg	1704.90.90											30% or Rs.40/= per kg	12%	5%	2%	35% or Rs.80/= per kg		

Chapter 18

Cocoa and cocoa preparations

Notes.

1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
18.01	1801.00	**Cocoa beans, whole or broken, raw or roasted :**				1801.00																		
	1801.00.10	--- Whole or broken, raw			kg	1801.00.10						Free						30%	12%	5%	2%	5%		
	1801.00.20	--- Roasted			kg	1801.00.20						Free						30%	12%	5%	2%	5%		
18.02	1802.00	**Cocoa shells, husks, skins and other cocoa waste.**		L	kg	1802.00						Free						30%	12%	5%	2%	5%		
18.03		**Cocoa paste, whether or not defatted.**																						
	1803.10	- Not defatted			kg	1803.10						Free						30%	12%	5%	2%	5%		
	1803.20	- Wholly or partly defatted			kg	1803.20						Free						30%	12%	5%	2%	5%		
18.04	1804.00	**Cocoa butter, fat and oil.**			kg	1804.00						Free						30%	12%	5%	2%	5%		
18.05	1805.00	**Cocoa powder, not containing added sugar or other sweetening matter.**			kg	1805.00												15%	12%	5%	2%	5%		
18.06		**Chocolate and other food preparations containing cocoa (+).**																						
	1806.10	- Cocoa powder, containing added sugar or other sweetening matter			kg	1806.10												30%	12%	5%	2%	35% or Rs.80/= per kg		
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg			kg	1806.20												30% or Rs.60/= per kg	12%	5%	2%	35% or Rs.80/= per kg		
		- Other, in blocks, slabs or bars :																						
	1806.31	-- Filled			kg	1806.31												30% or Rs.60/= per kg	12%	5%	2%	35% or 35% of 65% of MRP or Rs. 80/= per kg		
	1806.32	-- Not filled			kg	1806.32												30% or Rs.60/= per kg	12%	5%	2%	35% or 35% of 65% of MRP or Rs. 80/= per kg		
	1806.90	- Other			kg	1806.90												30% or Rs.60/= per kg	12%	5%	2%	35% or Rs.80/= per kg		

Chapter 19

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

Notes.

1.- This Chapter does not cover :

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
(c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

(a) The term "groats" means cereal groats of Chapter 11;
(b) The terms "flour" and "meal" mean :

(1) Cereal flour and meal of Chapter 11, and
(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
19.01		**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**																				
	1901.10	- Preparations for infant use, put up for retail sale :																					
	1901.10.10	--- Infants' milk food, other infants' food approved by the Director of Health Services			kg						Free						5%	Ex	5%	2%			
	1901.10.90	--- Other			kg						Free						5%	12%	5%	2%			
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05			kg						Free						15%	12%	5%	2%			
	1901.90	- Other																					
	1901.90.10	--- Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk,			kg						Free						15%	12%	5%	2%	15%		
	1901.90.90	--- Other			kg																		
	1901.90.91	---- Maize based preparations			kg						Free						15%	12%	5%	2%	15%		
	1901.90.92	---- Soya bean based preparations			kg						Free						15%	12%	5%	2%	15%		
	1901.90.93	---- Green gram based preparations			kg						Free						15%	12%	5%	2%	15%		
	1901.90.99	---- Other			kg						Free						Free	12%	5%	2%	5%		
19.02		**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**																					
		- Uncooked pasta, not stuffed or otherwise prepared :																					
	1902.11	-- Containing eggs			kg												30%	12%	5%	2%	30% or Rs.50/= per kg		
	1902.19	-- Other			kg								17.5%	5%			30%	12%	5%	2%	30% or Rs.50/= per kg		
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared			kg												30%	12%	5%	2%	30% or Rs.50/= per kg		
	1902.30	- Other pasta			kg												30%	12%	5%	2%	30% or Rs.50/= per kg		
	1902.40	- Couscous			kg						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
19.03	1903.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms.**			kg												30%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
19.04		**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.**																						
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products			kg	1904.10						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals			kg	1904.20						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
	1904.30	- Bulgur wheat			kg	1904.30						Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.50/= per kg		
	1904.90	- Other			kg	1904.90						Free						30%	12%	5%	2%	30% or Rs.50/= per kg		
19.05		**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**																						
	1905.10	- Crispbread			kg	1905.10												30%	12%	5%	2%	35% or Rs.80/= per kg		
	1905.20	- Gingerbread and the like			kg	1905.20												30%	12%	5%	2%	35% or Rs.80/= per kg		
		- Sweet biscuits, waffles and wafers :																						
	1905.31	-- Sweet biscuits :				1905.31																		
	1905.31.10	--- In retail packaging of 1 kg or less			kg	1905.31.10												30%	12%	5%	2%	35% or 35% of 65% of MRP or Rs.80/= per kg		
	1905.31.90	--- Other			kg	1905.31.90												30%	12%	5%	2%	35% or Rs.80/= per kg		
	1905.32	-- Waffles and wafers :				1905.32																		
	1905.32.10	--- In retail packaging of 1 kg or less			kg	1905.32.10												30%	12%	5%	2%	35% or 35% of 65% of MRP or Rs.80/= per kg		
	1905.32.90	--- Other			kg	1905.32.90												30%	12%	5%	2%	35% or Rs.80/= per kg		
	1905.40	- Rusks, toasted bread and similar toasted products :				1905.40																		
	1905.40.10	--- In retail packaging of 1 kg or less			kg	1905.40.10												30%	12%	5%	2%	35% or 35% of 65% of MRP or Rs.80/= per kg		
	1905.40.90	--- Other			kg	1905.40.90												30%	12%	5%	2%	35% or Rs.80/= per kg		
	1905.90	- Other :				1905.90																		
	1905.90.10	--- Bread			kg	1905.90.10												30%	Ex	5%	2%	35% or Rs.80/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	1905.90.20	--- Other, in retail packaging of 1 kg or less			kg
	1905.90.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
1905.90.20												30%	12%	5%	2%	35% or 35% of 65% of MRP or Rs.80/= per kg		
1905.90.90												30%	12%	5%	2%	35% or Rs.80/= per kg		

Chapter 20

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

Notes.

1.- This Chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
(b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(c) Bakers' wares and other products of heading 19.05; or
(d) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

Subheading Notes.

1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
20.01		**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**																						
	2001.10	- Cucumbers and gherkins :				2001.10																		
	2001.10.10	--- Cucumbers			kg	2001.10.10						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
	2001.10.20	--- Gherkins			kg	2001.10.20						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
	2001.90	- Other			kg	2001.90												30%	12%	5%	2%	35% or Rs.80/= per kg		
20.02		**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**																						
	2002.10	- Tomatoes, whole or in pieces			kg	2002.10						Free						30%	12%	5%	2%	20% or Rs.25/= per kg		
	2002.90	- Other			kg	2002.90						Free						30%	12%	5%	2%	20% or Rs.25/= per kg		
20.03		**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**																						
	2003.10	- Mushrooms of the genus *Agaricus*			kg	2003.10						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
@@@	~~2003.20~~	~~- Truffles~~			~~kg~~	~~2003.20~~						~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~35% or Rs.60/= per kg~~		
	2003.90	- Other			kg	2003.90																		
	2003.90.10	--- Truffles			kg	2003.90.10						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
	2003.90.90	--- Other			kg	2003.90.90						Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.80/= per kg		
20.04		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	2004.10	- Potatoes			kg	2004.10						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
	2004.90	- Other vegetables and mixtures of vegetables			kg	2004.90												30%	12%	5%	2%	35% or Rs.80/= per kg		
20.05		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**																						
	2005.10	- Homogenised vegetables			kg	2005.10						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
	2005.20	- Potatoes			kg	2005.20						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
	2005.40	- Peas *(Pisum sativum)*			kg	2005.40						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
		- Beans *(Vigna spp., Phaseolus spp.)* :																						
	2005.51	-- Beans, shelled			kg	2005.51						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
	2005.59	-- Other			kg	2005.59						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
	2005.60	- Asparagus			kg	2005.60						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
	2005.70	- Olives			kg	2005.70						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
	2005.80	- Sweet corn *(Zea mays var. saccharata)*			kg	2005.80						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
		- Other vegetables and mixtures of vegetables :																						
	2005.91	-- Bamboo shoots			kg	2005.91												30%	12%	5%	2%	35% or Rs.80/= per kg		
	2005.99	-- Other			kg	2005.99												30%	12%	5%	2%	35% or Rs.80/= per kg		
20.06	2006.00	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) :**				2006.00																		
	2006.00.10	--- Processed fruits			kg	2006.00.10									23.8%			30%	12%	5%	2%	35% or Rs.80/= per kg		
	2006.00.90	--- Other			kg	2006.00.90												30%	12%	5%	2%	35% or Rs.80/= per kg		
20.07		**Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**																						
	2007.10	- Homogenised preparations			kg	2007.10												30%	12%	5%	2%			
		- Other :																						
	2007.91	-- Citrus fruit			kg	2007.91									23.8%			30%	12%	5%	2%	35% or Rs.80/= per kg		
	2007.99	-- Other			kg	2007.99									23.8%			30%	12%	5%	2%	35% or Rs.80/= per kg		
20.08		**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Nuts, ground-nuts and other seeds, whether or not mixed together :			
	2008.11	-- Ground-nuts			kg
	2008.19	-- Other, including mixtures :			
	2008.19.10	--- Cashew nuts			kg
	2008.19.20	--- Liquid coconut milk			kg
	2008.19.30	--- Coconut milk powder			kg
	2008.19.40	--- Coconut cream			kg
	2008.19.90	--- Other			kg
	2008.20	- Pineapples			kg
	2008.30	- Citrus fruit :			
	2008.30.10	--- Citrus (bitter orange) pulp in bulk packaging of 210 kg or more			kg
	2008.30.90	--- Other			kg
	2008.40	- Pears			kg
	2008.50	- Apricots :			
	2008.50.10	--- Apricots pulp in bulk packaging of 220 kg or more			kg
	2008.50.90	--- Other			kg
	2008.60	- Cherries			kg
	2008.70	- Peaches, including nectarines			kg
	2008.80	- Strawberries			kg
		- Other, including mixtures other than those of subheading 2008.19 :			
	2008.91	-- Palm hearts			kg
@@@	~~2008.92~~	~~-- Mixtures~~			~~kg~~
	2008.93	-- Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*)			kg
	2008.97	-- Mixtures			kg
	2008.99	-- Other :			
	2008.99.10	--- Mangoes pulp in bulk packaging of 3 kg or more			kg
	2008.99.90	--- Other			kg
20.09		**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**			
		- Orange juice :			
	2009.11	-- Frozen :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2008.11												30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.19																		
2008.19.10						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.19.20						Free						30%	12%	5%	2%	25% or Rs.70/= per kg		
2008.19.30						Free						30%	12%	5%	2%	25% or Rs.70/= per kg		
2008.19.40						Free						30%	12%	5%	2%	25% or Rs.70/= per kg		
2008.19.90						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.20						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.30																		
2008.30.10						Free			23.8%			30%	12%	5%	2%			
2008.30.90						Free			23.8%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.40									23.8%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.50																		
2008.50.10						Free			23.8%			30%	12%	5%	2%			
2008.50.90						Free			23.8%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.60						Free			23.8%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.70						Free			23.8%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.80						Free			23.8%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.91						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
~~2008.92~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~35% or Rs.60/= per kg~~		
2008.93												30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.97												30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.99																		
2008.99.10												30%	12%	5%	2%	35% or Rs.80/= per kg		
2008.99.90												30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.11																		

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	2009.11.10	---	Of a Brix value of 60 or more, in bulk packaging of 270 kg or more			kg
	2009.11.90	---	Other			kg
	2009.12	--	Not frozen, of a Brix value not exceeding 20			kg
	2009.19	--	Other			kg
		-	Grapefruit (including pomelo) juice:			
	2009.21	--	Of a Brix value not exceeding 20			kg
	2009.29	--	Other			kg
		-	Juice of any other single citrus fruit :			
	2009.31	--	Of a Brix value not exceeding 20			kg
	2009.39	--	Other			kg
		-	Pineapple juice :			
	2009.41	--	Of a Brix value not exceeding 20			kg
	2009.49	--	Other			kg
	2009.50	-	Tomato juice			kg
		-	Grape juice (including grape must) :			
	2009.61	--	Of a Brix value not exceeding 30			kg
	2009.69	--	Other			kg
		-	Apple juice :			
	2009.71	--	Of a Brix value not exceeding 20			kg
	2009.79	--	Other			kg
@@@	~~2009.80~~	~~-~~	~~Juice of any other single fruit or vegetable :~~			
@@@	~~2009.80.10~~	~~---~~	~~Passion~~			~~kg~~
@@@	~~2009.80.90~~	~~---~~	~~Other~~			~~kg~~
		-	Juice of any other single fruit or vegetable :			
	2009.81	--	Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccos,Vaccinium vitis-idaea*) juice			kg
	2009.89	--	Other			
-	2009.89.10	---	Passion			kg
-	2009.89.90	---	Other			kg
	2009.90	-	Mixtures of juices			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2009.11.10						Free						30%	12%	5%	2%			
2009.11.90						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.12												30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.19						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.21						Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.29						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.31						Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.39						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.41						Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.49						Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.50												30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.61						Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.69						Free						30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.71						Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.79						Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.80/= per kg		
~~2009.80~~																		
~~2009.80.10~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~35% or Rs.60/= per kg~~		
~~2009.80.90~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~35% or Rs.60/= per kg~~		
2009.81												30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.89																		
2009.89.10												30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.89.90												30%	12%	5%	2%	35% or Rs.80/= per kg		
2009.90												30%	12%	5%	2%	35% or Rs.80/= per kg		

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :

(a) Mixed vegetables of heading 07.12;
(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
(c) Flavoured tea (heading 09.02);
(d) Spices or other products of headings 09.04 to 09.10;
(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
(g) Prepared enzymes of heading 35.07.

2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, , ~~vegetables or fruit~~ vegetables, fruit or nuts, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
21.01		**Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**																						
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :																						
	2101.11	-- Extracts, essences and concentrates			kg	2101.11						Free						30%	12%	5%	2%	15%		
	2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee			kg	2101.12						Free						30%	12%	5%	2%	15%		
	2101.20	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :				2101.20																		
		--- Instant tea , certified by Sri Lanka Tea Board as wholly of Sri Lankan origin:																						
	2101.20.11	---- In immediate packing of a content not exceeding 4g			kg	2101.20.11						Free						30%	12%	5%	2%	15%		
	2101.20.12	---- In immediate packing of a content exceeding 4g, but not exceeding 1kg			kg	2101.20.12						Free						30%	12%	5%	2%	15%		
	2101.20.13	---- In immediate packing of a content exceeding 1Kg, but not exceeding 3 Kg			kg	2101.20.13						Free						30%	12%	5%	2%	15%		
	2101.20.19	---- Other			kg	2101.20.19						Free						30%	12%	5%	2%	15%		
		--- Instant tea, Other:																						
	2101.20.91	---- In immediate packing of a content not exceeding 4g			kg	2101.20.91						Free						30%	12%	5%	2%	15%		
	2101.20.92	---- In immediate packing of a content exceeding 4g, but not exceeding 1kg			kg	2101.20.92						Free						30%	12%	5%	2%	15%		
	2101.20.93	---- In immediate packing of a content exceeding 1Kg, but not exceeding 3 Kg			kg	2101.20.93						Free						30%	12%	5%	2%	15%		
	2101.20.99	---- Other			kg	2101.20.99						Free						30%	12%	5%	2%	15%		
	2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof			kg	2101.30						Free						30%	12%	5%	2%	15%		
21.02		**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**																						
	2102.10	- Active yeasts			kg	2102.10						Free		Free	Free			Free	12%	5%	2%			
	2102.20	- Inactive yeasts; other single-cell micro-organisms, dead			kg	2102.20						Free		Free	Free			Free	12%	5%	2%			
	2102.30	- Prepared baking powders			kg	2102.30												30%	12%	5%	2%			
21.03		**Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**																						
	2103.10	- Soya sauce			kg	2103.10												30%	12%	5%	2%	30% or Rs.80/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	2103.20	- Tomato ketchup and other tomato sauces			kg	2103.20											30%	12%	5%	2%	30% or Rs.80/= per kg		
	2103.30	- Mustard flour and meal and prepared mustard			kg	2103.30											30%	12%	5%	2%	30% or Rs.80/= per kg		
	2103.90	- Other			kg	2103.90											30%	12%	5%	2%	30% or Rs.80/= per kg		
21.04		**Soups and broths and preparations therefor; homogenised composite food preparations.**																					
	2104.10	- Soups and broths and preparations therefor		L	kg	2104.10											30%	12%	5%	2%	30% or Rs.80/= per kg		
	2104.20	- Homogenised composite food preparations		L	kg	2104.20						Free					30%	12%	5%	2%	30% or Rs.80/= per kg		
21.05	2105.00	**Ice cream and other edible ice, whether or not containing cocoa.**			kg	2105.00											30%	12%	5%	2%	30% or Rs.100/= per kg		
21.06		**Food preparatons not elsewhere specified or included.**																					
	2106.10	- Protein concentrates and textured protein substances :				2106.10																	
	2106.10.10	--- Soya bean flour, enriched with protein, for making Textured Vegetable Protein			kg	2106.10.10						Free					15%	12%	5%	2%			
	2106.10.90	--- Other			kg	2106.10.90						Free					30%	12%	5%	2%			
	2106.90	- Other :				2106.90																	
		--- Yeast based preparations																					
	2106.90.11	---- Autolysed yeast			kg	2106.90.11											5%	12%	5%	2%			
	2106.90.12	---- Preparations of yeast extracts			kg	2106.90.12											5%	12%	5%	2%			
	2106.90.19	---- Other			kg	2106.90.19											30%	12%	5%	2%			
	2106.90.20	--- Infants' foods other than milk foods approved by Director General of Health Service			kg	2106.90.20											5%	12%	5%	2%			
		--- Preparations of a kind used as raw materials in food or beverage industry																					
	2106.90.31	---- Flavours			kg	2106.90.31					Free	Free		10.83 %	4.5%		15%	12%	5%	2%			
	2106.90.39	---- Other			kg	2106.90.39											5%	12%	5%	2%			
		--- Preparations for making beverages:																					
	2106.90.41	---- In bulk packing of 25 kg and over			kg	2106.90.41											15%	12%	5%	2%			
	2106.90.42	---- Herbal preparations for use as “Herbal teas”			kg	2106.90.42					Free						15%	12%	5%	2%			
	2106.90.43	---- “Nutraceutical” preparations, approved by the Director General of Health Servises			kg	2106.90.43											15%	12%	5%	2%			
	2106.90.49	---- Other			kg	2106.90.49											30%	12%	5%	2%			
		--- Other Preparations:																					
	2106.90.91	---- Saccharine tablets and other sweetening agents for diabetics			kg	2106.90.91											Free	12%	5%	2%			
	2106.90.92	---- Sweetened tea whitener			kg	2106.90.92											30%	12%	5%	2%			
	2106.90.93	---- Preserved hearts of palms			kg	2106.90.93				23.3%							30%	12%	5%	2%			
	2106.90.95	---- Soya based alternatives for milk powder			kg	2106.90.95											15%	12%	5%	2%			
	2106.90.96	---- Naso-gastric tube feeding preparations				2106.90.96											Free	12%	5%	2%			
	2106.90.99	---- Other			kg	2106.90.99											30%	12%	5%	2%	15%		

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover :

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
(b) Sea water (heading 25.01);
(c) Distilled or conductivity water or water of similar purity (heading 28.53);
(d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
(e) Medicaments of heading 30.03 or 30.04; or
(f) Perfumery or toilet preparations (Chapter 33).

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

3.- For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

1.- For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**																						
	2201.10	- Mineral waters and aerated waters :				2201.10																		
	2201.10.10	--- Mineral waters			l	2201.10.10												30%	12%	5%	2%	35% or Rs.80/= per l		
	2201.10.90	--- Other			l	2201.10.90												30%	12%	5%	2%	35% or Rs.80/= per l	Rs.12/= per l	
	2201.90	- Other :				2201.90																		
	2201.90.10	--- Water			l	2201.90.10												30%	12%	5%	2%	35% or Rs.80/= per l		
	2201.90.90	--- Other			l	2201.90.90												30%	12%	5%	2%	35% or Rs.80/= per l		
22.02		**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.**																						
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured			l	2202.10												30%	12%	5%	2%	35% or Rs.80/= per l	Rs.12/= per l	
	2202.90	- Other				2202.90																		
	2202.90.10	--- Tea in beverage form			l	2202.90.10												30%	12%	5%	2%	35% or Rs.80/= per l		
	2202.90.20	--- Beverages approved as drugs by the Cosmetics Devises and Drugs Authority		L	!	2202.90.20												30%	12%	5%	2%			
	2202.90.30	--- Beverages put up for retail sales as “Energy Drinks”		L	!	2202.90.30												30%	12%	5%	2%	35% or Rs.80/= per l		
	2202.90.90	--- Other			l	2202.90.90												30%	12%	5%	2%	35% or Rs.80/= per l	Rs.12/= per l	
22.03	2203.00	**Beer made from malt.**			l	2203.00												Rs.200/= per l	12%	5%	2%	30%		
22.04		**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**																						
	2204.10	- Sparkling wine			l	2204.10												Rs. 200/= per l	12%	5%	2%	30%		
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :																						
	2204.21	-- In containers holding 2 l or less			l	2204.21												Rs 200/=	12%	5%	2%	30%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Customs Duty: Gen.	VAT	PAL	NBT	Cess	Excise	SCL
																		per l						
	2204.29	-- Other			l	2204.29												Rs. 200/= per l	12%	5%	2%	30%		
	2204.30	- Other grape must			l	2204.30												Rs 200/= per l	12%	5%	2%	30%		
22.05		**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**																						
	2205.10	- In containers holding 2 l or less			l	2205.10												Rs 200/= per l	12%	5%	2%	30%		
	2205.90	- Other			l	2205.90												Rs 200/= per l	12%	5%	2%	30%		
22.06	2206.00	**Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**			l	2206.00												Rs 200/= per l	12%	5%	2%	30%		
22.07		**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**																						
	2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		L	l	2207.10												Rs 250/= per l	12%	5%	2%	30%		
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength :				2207.20																		
	2207.20.10	--- Spirits denatured in accordance with regulations framed under the Excise Ordinance		L	l	2207.20.10												Rs 200/= per l	12%	5%	2%	30%		
	2207.20.20	--- Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft		L	l	2207.20.20												Rs 200/= per l	12%	5%	2%			
	2207.20.90	--- Other		L	l	2207.20.90												Rs 200/= per l	12%	5%	2%	30%		
22.08		**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.**																						
	2208.20	- Spirits obtained by distilling grape wine or grape marc			l	2208.20												Rs. 1500/= per l	12%	5%	2%	45%		
	2208.30	- Whiskies			l	2208.30												Rs. 1500/= per l	12%	5%	2%	45%		
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products :				2208.40																		
	2208.40.10	--- Rum			l	2208.40.10				Rs. 1463/= per l								Rs. 1500/= per l	12%	5%	2%	45%		
	2208.40.90	--- Other			l	2208.40.90												Rs. 1500/= per l	12%	5%	2%	45%		
	2208.50	- Gin and Geneva			l	2208.50												Rs. 1500/= per l	12%	5%	2%	45%		
	2208.60	- Vodka			l	2208.60												Rs. 1500/= per l	12%	5%	2%	45%		
	2208.70	- Liqueurs and cordials			l	2208.70												Rs. 1500/= per l	12%	5%	2%	45%		
	2208.90	- Other :				2208.90																		
	2208.90.10	--- Coconut base arrack			l	2208.90.10												Rs. 1500/= per l	12%	5%	2%	45%		
	2208.90.90	--- Other			l	2208.90.90												Rs. 1500/= per l	12%	5%	2%	45%		
22.09	2209.00	**Vinegar and substitutes for vinegar obtained from acetic acid.**			l	2209.00												30%	12%	5%	2%	35% or Rs.80/= per l		

Chapter 23

Residues and waste from the food industries;
prepared animal fodder

Note.

1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

1.- For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
23.01		**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.**			
	2301.10	- Flours, meals and pellets, of meat or meat offal; greaves		L	kg
	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates			kg
23.02		**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**			
	2302.10	- Of maize (corn)			kg
	2302.30	- Of wheat			kg
	2302.40	- Of other cereals :			
	2302.40.10	--- Rice			kg
	2302.40.90	--- Other			kg
	2302.50	- Of leguminous plants			kg
23.03		**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**			
	2303.10	- Residues of starch manufacture and similar residues			kg
	2303.20	- Beet-pulp, bagasse and other waste of sugar manufacture			kg
	2303.30	- Brewing or distilling dregs and waste			kg
23.04	2304.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.**			kg
23.05	2305.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.**			kg
23.06		**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 (+).**			
	2306.10	- Of cotton seeds			kg
	2306.20	- Of linseed			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2301.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
2301.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
2302.10												15%	12%	5%	2%			
2302.30						Free						15%	12%	5%	2%			
2302.40																		
2302.40.10	7.50%											15%	12%	5%	2%			
2302.40.90						Free						15%	12%	5%	2%			
2302.50						Free						15%	12%	5%	2%			
2303.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2303.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2303.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2304.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
2305.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2306.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2306.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	2306.30	- Of sunflower seeds			kg
		- Of rape or colza seeds :			
	2306.41	-- Of low erucic acid rape or colza seeds			kg
	2306.49	-- Other			kg
	2306.50	- Of coconut or copra :			
	2306.50.10	--- Defatted coconut			kg
	2306.50.20	--- Poonac			kg
	2306.50.90	--- Other			kg
	2306.60	- Of palm nuts or kernels			kg
	2306.90	- Other			kg
23.07	2307.00	**Wine lees; argol :**			
	2307.00.10	--- Wine lees		L	kg
	2307.00.20	--- Argol		L	kg
23.08	2308.00	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**			kg
23.09		**Preparations of a kind used in animal feeding.**			
	2309.10	- Dog or cat food, put up for retail sale		L	kg
	2309.90	- Other :			
	2309.90.10	--- Feed for aquaculture and aquarium industries other than prawn feed			kg
	2309.90.20	--- Prawn feed			kg
	2309.90.30	--- Poultry feed		L	kg
	2309.90.90	--- Other		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2306.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2306.41					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2306.49					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2306.50																		
2306.50.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2306.50.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2306.50.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2306.60					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2306.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2307.00																		
2307.00.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
2307.00.20					Free	Free		10.83%	4.5%			15%	Ex	5%	2%	5%		
2308.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
2309.10						Free						30%	12%	5%	2%			
2309.90																		
2309.90.10								Free	Free			Free	12%	5%	2%			
2309.90.20								Free	Free			Free	Ex	5%	2%			
2309.90.30								Free	Free			Free	12%	5%	2%			
2309.90.90								Free	Free			Free	12%	5%	2%			

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

1.- For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
24.01		**Unmanufactured tobacco; tobacco refuse.**																						
	2401.10	- Tobacco, not stemmed/stripped			kg	2401.10												75%	12%	5%	2%	30%		
	2401.20	- Tobacco, partly or wholly stemmed/stripped			kg	2401.20												75%	12%	5%	2%	30%		
	2401.30	- Tobacco refuse			kg	2401.30												75%	12%	5%	2%	30%		
24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**																						
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco			kg	2402.10												Rs. 1,600/= per kg net weight	12%	5%	2%	Rs. 6000/= per kg net weight	Rs. 7,000/= per kg net weight	
	2402.20	- Cigarettes containing tobacco :				2402.20																		
	2402.20.10	--- Beedies			kg	2402.20.10												75% or Rs. 1,840/= per kg gross weight	12%	5%	2%	30%		
	2402.20.20	--- Cigarettes, each not exceeding 60 mm in length			kg	2402.20.20												125%	12%	5%	2%	30%	Rs. 5,722/= per 1000 cigarettes	
	2402.20.30	--- Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length			kg	2402.20.30												125%	12%	5%	2%	30%	Rs. 10,355/= per 1000 cigarettes	
	2402.20.40	--- Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length			kg	2402.20.40												125%	12%	5%	2%	30%	Rs. 12,100/= per 1000 cigarettes	
	2402.20.50	--- Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length			kg	2402.20.50												125%	12%	5%	2%	30%	Rs. 16,610/= per 1000 cigarettes	
	2402.20.60	--- Cigarettes, each exceeding 84 mm in length			kg	2402.20.60												125%	12%	5%	2%	30%	Rs. 20,000/= per 1000 cigarettes	
	2402.90	- Other			kg	2402.90												250% or Rs. 1,600/= per kg gross weight	12%	5%	2%	30%		
24.03		**Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (+).**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
@@@	2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
@@@	2403.10.10	--- Pipe tobacco			kg
@@@	2403.10.20	--- Beedi tobacco			kg
@@@	2403.10.90	--- Other			kg
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
	2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter			kg
	2403.19	-- Other			
	2403.19.10	--- Pipe tobacco			kg
	2403.19.20	--- Beedi tobacco			kg
	2403.19.90	--- Other			kg
		- Other :			
	2403.91	-- "Homogenized" or "reconstituted" tobacco :			
	2403.91.10	--- Pipe tobacco			kg
	2403.91.90	--- Other			kg
	2403.99	-- Other :			
	2403.99.10	--- Pipe tobacco			kg
	2403.99.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2403.10																		
2403.10.10												250% or Rs. 1,370/= per kg gross weight	12%	5%	2%	30%	Rs. 400/= per kg	
2403.10.20												75%	12%	5%	2%	30%		
2403.10.90												250% or Rs. 1,370/= per kg gross weight	12%	5%	2%	30%		
2403.11												250% or Rs. 1,600/= per kg gross weight	12%	5%	2%	30%		
2403.19																		
2403.19.10												250% or Rs. 1,600/= per kg gross weight	12%	5%	2%	30%	Rs. 600/= per kg	
2403.19.20												85%	12%	5%	2%	30%		
2403.19.90												250% or Rs. 1,600/= per kg gross weight	12%	5%	2%	30%		
2403.91																		
2403.91.10												250% or Rs. 1,600/= per kg gross weight	12%	5%	2%	30%	Rs. 600/= per kg	
2403.91.90												250% or Rs. 1,600/= per kg gross weight	12%	5%	2%	30%		
2403.99																		
2403.99.10												250% or Rs. 1,600/= per kg gross weight	12%	5%	2%	30%	Rs. 600/= per kg	
2403.99.90												250% or Rs. 1,600/= per kg gross weight	12%	5%	2%	30%		

Chapter 25

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

Notes.

1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.
The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2.- This Chapter does not cover :

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
(b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3 (heading 28.21);
(c) Medicaments or other products of Chapter 30;
(d) Perfumery, cosmetic or toilet preparations (Chapter 33);
(e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
(f) Precious or semi-precious stones (heading 71.02 or 71.03);
(g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
(h) Billiard chalks (heading 95.04); or
(ij) Writing or drawing chalks or tailors' chalks (heading 96.09).

3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4.- Heading 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
25.01	2501.00	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**			kg	2501.00											30% or Rs.5/= per kg	12%	5%	2%	Rs.20/= per kg		
25.02	2502.00	**Unroasted iron pyrites.**			kg	2502.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
25.03	2503.00	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**			kg	2503.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
25.04		**Natural graphite.**																					
	2504.10	- In powder or in flakes :				2504.10																	
	2504.10.10	--- Waste		L	kg	2504.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2504.10.90	--- Other			kg	2504.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2504.90	- Other :				2504.90																	
	2504.90.10	--- Waste		L	kg	2504.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2504.90.90	--- Other			kg	2504.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
25.05		**Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.**																					
	2505.10	- Silica sands and quartz sands :				2505.10																	
	2505.10.10	--- Waste		L	kg	2505.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2505.10.90	--- Other			kg	2505.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2505.90	- Other			kg	2505.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
25.06		**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**																					
	2506.10	- Quartz :				2506.10																	

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	2506.10.10	--- Raw vein quartz			kg	2506.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2506.10.90	--- Value added vein quartz			kg	2506.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2506.20	- Quartzite			kg	2506.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
25.07	2507.00	**Kaolin and other kaolinic clays, whether or not calcined.**			kg	2507.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
25.08		**Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths (+).**																					
	2508.10	- Bentonite			kg	2508.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2508.30	- Fire-clay			kg	2508.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2508.40	- Other clays			kg	2508.40					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2508.50	- Andalusite, kyanite and sillimanite			kg	2508.50					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2508.60	- Mullite			kg	2508.60					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2508.70	- Chamotte or dinas earths			kg	2508.70					Free	Free		4%	1.5%			5%	12%	5%	2%			
25.09	2509.00	**Chalk.**			kg	2509.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
25.10		**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**																					
	2510.10	- Unground :				2510.10																	
	2510.10.10	--- Rock phosphate			kg	2510.10.10				2.5%	Free	Free		4%	1.5%			5%	12%	5%	2%			
	2510.10.90	--- Other			kg	2510.10.90				2.5%	Free	Free		4%	1.5%			5%	12%	5%	2%			
	2510.20	- Ground :				2510.20																	
	2510.20.10	--- Rock phosphate			kg	2510.20.10				2.5%	Free	Free		4%	1.5%			5%	12%	5%	2%			
	2510.20.90	--- Other			kg	2510.20.90				2.5%	Free	Free		4%	1.5%			5%	12%	5%	2%			
25.11		**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.**																					
	2511.10	- Natural barium sulphate (barytes)			kg	2511.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2511.20	- Natural barium carbonate (witherite)			kg	2511.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
25.12	2512.00	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.**			kg	2512.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
25.13		**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**																					
	2513.10	- Pumice stone			kg	2513.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2513.20	- Emery, natural corundum, natural garnet and other natural abrasives			kg	2513.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
25.14	2514.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :**				2514.00																	
	2514.00.10	--- Waste		L	kg	2514.00.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2514.00.90	--- Other			kg	2514.00.90					Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
25.15		**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape (+).**																					
		- Marble and travertine :																					
	2515.11	-- Crude or roughly trimmed			kg	2515.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2515.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			kg	2515.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2515.20	- Ecaussine and other calcareous monumental or building stone; alabaster			kg	2515.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
25.16		**Granite, prophyry, basalt, sandstone and other monu-mental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape (+).**																					
		- Granite :																					
	2516.11	-- Crude or roughly trimmed			kg	2516.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2516.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			kg	2516.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2516.20	- Sandstone			kg	2516.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2516.90	- Other monumental or building stone			kg	2516.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
25.17		**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.**																					
	2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated			kg	2517.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10			kg	2517.20					Free	Free		17.5%	5%			30%	12%	5%	2%			
	2517.30	- Tarred macadam			kg	2517.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:																					
	2517.41	-- Of marble			kg	2517.41					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2517.49	-- Other			kg	2517.49					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
25.18		**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.**																					
	2518.10	- Dolomite not calcined or sintered			kg	2518.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2518.20	- Calcined or sintered dolomite			kg	2518.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2518.30	- Dolomite ramming mix			kg	2518.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
25.19		**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	2519.10	- Natural magnesium carbonate (magnesite)			kg	2519.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2519.90	- Other			kg	2519.90					Free	Free		Free	Free			Free	12%	5%	2%			
25.20		**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**																						
	2520.10	- Gypsum; anhydrite			kg	2520.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2520.20	- Plasters			kg	2520.20	Free				Free	Free		Free	Free			Free	12%	5%	2%			
25.21	2521.00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.**			kg	2521.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
25.22		**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**																						
	2522.10	- Quicklime			kg	2522.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2522.20	- Slaked lime			kg	2522.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2522.30	- Hydraulic lime			kg	2522.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
25.23		**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hyudraulic cements, whether or not coloured or in the form of clinkers (+).**																						
	2523.10	- Cement clinkers			kg	2523.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Portland cement :																						
	2523.21	-- White cement, whether or not artificially coloured			kg	2523.21					Free	Free						5%	12%	5%	2%	8%		
	2523.29	-- Other :				2523.29																		
	2523.29.10	--- Water-proof cement, boiler cement and similar compositions			kg	2523.29.10					Free	Free						5%	12%	5%	2%	8%		
	2523.29.20	--- Other portland cement imported in packings of 50 kg and below			kg	2523.29.20					Free	Free						5%	12%	5%	2%	8%		
	2523.29.30	--- Other portland cement imported in packings of over 50 kg or in bulk			kg	2523.29.30					Free	Free						5%	12%	5%	2%	8%		
	2523.30	- Aluminous cement			kg	2523.30					Free	Free		4%	1.5%			5%	12%	5%	2%	8%		
	2523.90	- Other hydraulic cements			kg	2523.90					Free	Free		4%	1.5%			5%	12%	5%	2%	8%		
25.24		**Asbestos.**																						
	2524.10	- Crocidolite		L	kg	2524.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2524.90	- Other		L	kg	2524.90					Free	Free		Free	Free			Free	12%	5%	2%			
25.25		**Mica, including splittings; mica waste.**																						
	2525.10	- Crude mica and mica rifted into sheets or splittings			kg	2525.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2525.20	- Mica powder			kg	2525.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2525.30	- Mica waste		L	kg	2525.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
25.26		**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.**																						
	2526.10	- Not crushed, not powdered			kg	2526.10					Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	2526.20	- Crushed or powdered			kg
[25.27]					
~~25.28 @@@~~	-	~~Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3. calculated on the dry weight.~~			
~~@@@~~	~~2528.10~~	~~- Natural sodium borates and concentrates thereof (whether or not calcined)~~			~~kg~~
~~@@@~~	~~2528.90~~	~~- Other~~			~~kg~~
25.28	2528.00	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3. calculated on the dry weight.**			
	2528.00.10	- Natural sodium borates and concentrates thereof (whether or not calcined)			kg
	2528.00.90	- Other			kg
25.29		**Feldspar; leucite, nepheline and nepheline syenite; fluorspar.**			
	2529.10	- Feldspar :			
	2529.10.10	--- Waste		L	kg
	2529.10.90	--- Other			kg
		- Fluorspar:			
	2529.21	-- Containing by weight 97% or less of calcium fluoride :			
	2529.21.10	--- Waste		L	kg
	2529.21.90	--- Other			kg
	2529.22	-- Containing by weight more than 97% of calcium fluoride			kg
	2529.30	- Leucite; nepheline and nepheline syenite :			
	2529.30.10	--- Waste		L	kg
	2529.30.90	--- Other			kg
25.30		**Mineral substances not elsewhere specified or included.**			
	2530.10	- Vermiculite, perlite and chlorites, unexpanded			kg
	2530.20	- Kieserite, epsomite (natural magnesium sulphates)			kg
	2530.90	- Other :			
	2530.90.10	--- Natural arsenic sulphides		L	kg
	2530.90.20	--- Broken concrete		L	kg
	2530.90.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2526.20	Free				Free	Free		Free	Free			Free	12%	5%	2%			
~~2528.10~~					~~Free~~	~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
~~2528.90~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
2528.00																		
2528.00.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
2528.00.90					Free	Free		Free	Free			Free	12%	5%	2%			
2529.10																		
2529.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
2529.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
2529.21																		
2529.21.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
2529.21.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
2529.22					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
2529.30																		
2529.30.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
2529.30.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
2530.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
2530.20					Free	Free		Free	Free			Free	12%	5%	2%			
2530.90																		
2530.90.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
2530.90.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
2530.90.90					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 26

Ores, slag and ash

Notes.

1.- This Chapter does not cover :

(a) Slag or similar industrial waste prepared as macadam (heading 25.17);
(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
(c) Sludges from the storage tanks of petroleum oils consisting mainly of such oils (heading 27.10);
(d) Basic slag of Chapter 31;
(e) Slag wool, rock wool or similar mineral wools (heading 68.06);
(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- Heading 26.20 applies only to :

(a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1.- For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Customs Duty Gen.	VAT	PAL	NBT	Cess	Excise	SCL
26.01		**Iron ores and concentrates, including roasted iron pyrites.**																						
		- Iron ores and concentrates, other than roasted iron pyrites :																						
	2601.11	-- Non-agglomerated			kg	2601.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2601.12	-- Agglomerated			kg	2601.12					Free	Free		Free	Free			Free	12%	5%	2%			
	2601.20	- Roasted iron pyrites			kg	2601.20					Free	Free		Free	Free			Free	12%	5%	2%			
26.02	2602.00	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.**			kg	2602.00					Free	Free		Free	Free			Free	12%	5%	2%			
26.03	2603.00	**Copper ores and concentrates.**			kg	2603.00					Free	Free		Free	Free			Free	12%	5%	2%			
26.04	2604.00	**Nickel ores and concentrates.**			kg	2604.00					Free	Free		Free	Free			Free	12%	5%	2%			
26.05	2605.00	**Cobalt ores and concentrates.**			kg	2605.00					Free	Free		Free	Free			Free	12%	5%	2%			
26.06	2606.00	**Aluminium ores and concentrates.**			kg	2606.00					Free	Free		Free	Free			Free	12%	5%	2%			
26.07	2607.00	**Lead ores and concentrates.**			kg	2607.00					Free	Free		Free	Free			Free	12%	5%	2%			
26.08	2608.00	**Zinc ores and concentrates.**			kg	2608.00					Free	Free		Free	Free			Free	12%	5%	2%			
26.09	2609.00	**Tin ores and concentrates.**			kg	2609.00					Free	Free		Free	Free			Free	12%	5%	2%			
26.10	2610.00	**Chromium ores and concentrates.**			kg	2610.00					Free	Free		Free	Free			Free	12%	5%	2%			
26.11	2611.00	**Tungsten ores and concentrates.**			kg	2611.00					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
26.12		**Uranium or thorium ores and concentrates.**			
	2612.10	- Uranium ores and concentrates		L	kg
	2612.20	- Thorium ores and concentrates		L	kg
26.13		**Molybdenum ores and concentrates.**			
	2613.10	- Roasted			kg
	2613.90	- Other			kg
26.14	2614.00	**Titanium ores and concentrates :**			
	2614.00.10	--- Ilmanite			kg
	2614.00.20	--- Rutile			kg
	2614.00.90	--- Other			kg
26.15		**Niobium, tantalum, vanadium or zirconium ores and concentrates.**			
	2615.10	- Zirconium ores and concentrates			kg
	2615.90	- Other			kg
26.16		**Precious metal ores and concentrates.**			
	2616.10	- Silver ores and concentrates			kg
	2616.90	- Other			kg
26.17		**Other ores and concentrates.**			
	2617.10	- Antimony ores and concentrates			kg
	2617.90	- Other			kg
26.18	2618.00	**Granulated slag (slag sand) from the manufacture of iron or steel.**		L	kg
26.19	2619.00	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.**		L	kg
26.20		**Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.**			
		- Containing mainly zinc :			
	2620.11	-- Hard zinc spelter		L	kg
	2620.19	-- Other		L	kg
		- Containing mainly lead :			
	2620.21	-- Leaded gasoline sludges and leaded anti-knock compound sludges			kg
	2620.29	-- Other		L	kg
	2620.30	- Containing mainly copper		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2612.10					Free	Free		Free	Free			Free	12%	5%	2%			
2612.20					Free	Free		Free	Free			Free	12%	5%	2%			
2613.10					Free	Free		Free	Free			Free	12%	5%	2%			
2613.90					Free	Free		Free	Free			Free	12%	5%	2%			
2614.00																		
2614.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
2614.00.20					Free	Free		Free	Free			Free	12%	5%	2%			
2614.00.90					Free	Free		Free	Free			Free	12%	5%	2%			
2615.10					Free	Free		Free	Free			Free	12%	5%	2%			
2615.90					Free	Free		Free	Free			Free	12%	5%	2%			
2616.10					Free	Free		Free	Free			Free	12%	5%	2%			
2616.90					Free	Free		Free	Free			Free	12%	5%	2%			
2617.10					Free	Free		Free	Free			Free	12%	5%	2%			
2617.90					Free	Free		Free	Free			Free	12%	5%	2%			
2618.00					Free	Free		Free	Free			Free	12%	5%	2%			
2619.00					Free	Free		Free	Free			Free	12%	5%	2%			
2620.11					Free	Free		Free	Free			Free	12%	5%	2%			
2620.19					Free	Free		Free	Free			Free	12%	5%	2%			
2620.21					Free	Free		Free	Free			Free	12%	5%	2%			
2620.29					Free	Free		Free	Free			Free	12%	5%	2%			
2620.30					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	2620.40	-	Containing mainly aluminium		L	kg
	2620.60	-	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds			kg
		-	Other :			
	2620.91	--	Containing antimony, beryllium, cadmium, chromium or their mixtures			kg
	2620.99	--	Other :			
	2620.99.10	---	Tantalum-bearing tin slags with less than 0.5% tin		L	kg
	2620.99.20	---	Slag from zinc production , chemically stabilized having a high iron content (above 20%) and processed according to industrial specifications		L	kg
	2620.99.30	---	Spent catalysts containing transition metals and rare earth metals		L	kg
	2620.99.90	---	Other		L	kg
26.21			**Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.**			
	2621.10	-	Ash and residues from the incineration of municipal waste		L	kg
	2621.90	-	Other :			
	2621.90.10	---	Coal-fired power plant fly-ash		L	kg
	2621.90.90	---	Other		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2620.40					Free	Free		Free	Free			Free	12%	5%	2%			
2620.60					Free	Free		Free	Free			Free	12%	5%	2%			
2620.91					Free	Free		Free	Free			Free	12%	5%	2%			
2620.99																		
2620.99.10					Free	Free		Free	Free			Free	12%	5%	2%			
2620.99.20					Free	Free		Free	Free			Free	12%	5%	2%			
2620.99.30					Free	Free		Free	Free			Free	12%	5%	2%			
2620.99.90					Free	Free		Free	Free			Free	12%	5%	2%			
2621.10					Free	Free		Free	Free			Free	12%	5%	2%			
2621.90																		
2621.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
2621.90.90					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 27

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

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
(b) Medicaments of heading 30.03 or 30.04; or
(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills or storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.

2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.

4.- For the purposes of subheading ~~2710.11~~ 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C (ASTM D 86 method).

5.- For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
27.01		**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**																						
		- Coal, whether or not pulverized, but not agglomerated :																						
	2701.11	-- Anthracite			kg	2701.11					Free	Free		Free				Free	Ex	Free	Ex			
	2701.12	-- Bituminous coal			kg	2701.12					Free	Free		Free				Free	Ex	Free	Ex			
	2701.19	-- Other coal			kg	2701.19					Free	Free		Free				Free	Ex	Free	Ex			
	2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal			kg	2701.20					Free	Free		Free				Free	12%	5%	2%			
27.02		**Lignite, whether or not agglomerated, excluding jet.**																						
	2702.10	- Lignite, whether or not pulverized, but not agglomerated			kg	2702.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2702.20	- Agglomerated lignite			kg	2702.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
27.03	2703.00	**Peat (including peat litter), whether or not agglomerated.**			kg	2703.00					Free	Free		Free	Free			Free	Ex	5%	2%			
27.04	2704.00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**			kg	2704.00					Free	Free		Free	Free			Free	12%	5%	2%			
27.05	2705.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.**			kg	2705.00					Free	Free		Free	Free			Free	12%	5%	2%			
27.06	2706.00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**			kg	2706.00					Free	Free		Free	Free			Free	12%	5%	2%			
27.07		**Oils and other products of the distillation of high temperature coal tar; similar products in**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
		which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.																						
	2707.10	- Benzol (benzene)			kg	2707.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2707.20	- Toluol (toluene)			kg	2707.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	2707.30	- Xylol (xylenes)			kg	2707.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2707.40	- Naphthalene			kg	2707.40					Free	Free		Free	Free			Free	12%	5%	2%			
	2707.50	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D86 method			kg	2707.50					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	2707.91	-- Creosote oils			kg	2707.91					Free	Free		Free	Free			Free	12%	5%	2%			
	2707.99	-- Other			kg	2707.99					Free	Free		Free	Free			Free	12%	5%	2%			
27.08		**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**																						
	2708.10	- Pitch			kg	2708.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2708.20	- Pitch coke			kg	2708.20					Free	Free		Free	Free			Free	12%	5%	2%			
27.09	2709.00	**Petroleum oils and oils obtained from bituminous minerals, crude :**				2709.00																		
	2709.00.10	--- Petroleum oils			kg	2709.00.10						Free						Free	Ex	2%	Ex			
	2709.00.90	--- Other			kg	2709.00.90						Free						Free	12%	5%	2%			
27.10		**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.**																						
@@@		~~- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :~~																						
@@@	~~2710.11~~	~~-- Light oils and preparations :~~				~~2710.11~~																		
@@@	~~2710.11.10~~	~~--- Aviation spirit~~		~~L~~	~~kg~~	~~2710.11.10~~												~~Free~~	~~Ex~~	~~5%~~	~~Ex~~			
@@@	~~2710.11.20~~	~~--- Petrol~~		~~L~~	~~kg~~	~~2710.11.20~~												~~Rs.35/= per l~~	~~Ex~~	~~5%~~	~~Ex~~		~~Rs. 25/= per l~~	
@@@	~~2710.11.30~~	~~--- Motor spirit other than petrol~~		~~L~~	~~kg~~	~~2710.11.30~~												~~Free~~	~~12%~~	~~5%~~	~~Ex~~			
@@@	~~2710.11.40~~	~~--- Spirit type jet fuel~~		~~L~~	~~kg~~	~~2710.11.40~~												~~Free~~	~~Ex~~	~~5%~~	~~Ex~~			
@@@	~~2710.11.90~~	~~--- Other~~		~~L~~	~~kg~~	~~2710.11.90~~												~~15%~~	~~12%~~	~~5%~~	~~Ex~~			
@@@	~~2710.19~~	~~-- Other :~~				~~2710.19~~																		
@@@	~~2710.19.10~~	~~--- Kerosene other than kerosene type jet fuel~~		~~L~~	~~kg~~	~~2710.19.10~~												~~Free~~	~~Ex~~	~~5%~~	~~Ex~~			
@@@	~~2710.19.20~~	~~--- Kerosene type jet fuel~~		~~L~~	~~kg~~	~~2710.19.20~~												~~Free~~	~~Ex~~	~~5%~~	~~Ex~~			
@@@	~~2710.19.30~~	~~--- Other medium oils and preparations~~		~~L~~	~~kg~~	~~2710.19.30~~												~~15%~~	~~12%~~	~~5%~~	~~Ex~~			
@@@	~~2710.19.40~~	~~--- Gas oil / Diesel~~		~~L~~	~~kg~~	~~2710.19.40~~												~~Rs.15/= per l~~	~~Ex~~	~~5%~~	~~Ex~~		~~Rs. 2.50 per l~~	
@@@	~~2710.19.50~~	~~--- Narrow boiling range oils of distillation range not exceeding a span of 50° C and the flash point above 70° C~~			~~kg~~	~~2710.19.50~~												~~Free~~	~~12%~~	~~5%~~	~~Ex~~			
@@@	~~2710.19.60~~	~~--- Fuel oil~~		~~L~~	~~kg~~	~~2710.19.60~~												~~Free~~	~~Ex~~	~~5%~~	~~Ex~~			
@@@	~~2710.19.70~~	~~--- Lubricating oils (Base oils) for the preparation of lubricants~~		~~L~~	~~kg~~	~~2710.19.70~~												~~15%~~	~~12%~~	~~5%~~	~~Ex~~	~~6%~~		

HS Hdg.	HS Code	Description		Ref	ICL	Unit
@@@	~~2710.19.80~~	~~---~~	~~Lubricants~~		~~L~~	~~kg~~
@@@	~~2710.19.90~~	~~---~~	~~Other~~		~~L~~	~~kg~~
		-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, **other than those containing biodiesel** and other than waste oils :			
	2710.12	--	Light oils and preparations			
	2710.12.10	---	Aviation spirit		L	kg
	2710.12.20	---	Petrol		L	kg
	2710.12.30	---	Motor spirit other than petrol		L	kg
	2710.12.40	---	Spirit type jet fuel		L	kg
	2710.12.90	---	Other		L	kg
	2710.19	--	Other			
	2710.19.10	---	Kerosene other than kerosene type jet fuel		L	kg
	2710.19.20	---	Kerosene type jet fuel		L	kg
	2710.19.30	---	Other medium oils and preparations		L	kg
	2710.19.40	---	Gas oil / Diesel		L	kg
	2710.19.50	---	Narrow boiling range oils of distillation range not exceeding a span of 50^0 C and the flash point above 70^0 C		-	kg
	2710.19.60	---	Fuel oil		L	kg
	2710.19.70	---	Lubricating oils (Base-oils) for the preparation of lubricants		L	kg
	2710.19.80	---	Lubricants		L	kg
	2710.19.90	---	Other		L	kg
	2710.20	-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, **containing biodiesel**, other than waste oils			
		-	Waste oils :			
	2710.91	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		B	kg
	2710.99	--	Other		L	kg
27.11		**Petroleum gases and other gaseous hydrocarbons.**				
		-	Liquefied :			
	2711.11	--	Natural gas		L	kg
	2711.12	--	Propane		L	kg
	2711.13	--	Butanes		L	kg
	2711.14	--	Ethylene, propylene, butylene and butadiene		L	kg
	2711.19	--	Other :			
	2711.19.10	---	Liquefied Petroleum Gas		L	kg
	2711.19.90	---	Other		L	kg
		-	In gaseous state :			
	2711.21	--	Natural gas		L	kg
	2711.29	--	Other		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
~~2710.19.80~~												~~30%~~	~~12%~~	~~5%~~	~~Ex~~			
~~2710.19.90~~												~~15%~~	~~12%~~	~~5%~~	~~Ex~~			
2710.12																		
2710.12.10												Free	Ex	5%	Ex			
2710.12.20												Rs.35/ = per l	Ex	5%	Ex		Rs. 25/= per l	
2710.12.30												Free	12%	5%	Ex			
2710.12.40												Free	Ex	5%	Ex			
2710.12.90												15%	12%	5%	Ex			
2710.19																		
2710.19.10												Free	Ex	5%	Ex			
2710.19.20												Free	Ex	5%	Ex			
2710.19.30												15%	12%	5%	Ex			
2710.19.40												Rs.15/ = per l	Ex	5%	Ex		Rs. 2.50 per l	
2710.19.50												Free	12%	5%	Ex			
2710.19.60												Free	Ex	5%	Ex			
2710.19.70												15%	12%	5%	Ex	6%		
2710.19.80												30%	12%	5%	Ex	6%		
2710.19.90												15%	12%	5%	Ex			
2710.20												Rs.15/ = per l	Ex	5%	Ex		Rs. 25/= per l	
2710.91												15%	12%	5%	Ex			
2710.99												15%	12%	5%	Ex			
2711.11						Free						5%	12%	5%	2%			
2711.12						Free		Free				Free	Ex	5%	2%			
2711.13						Free		Free				Free	Ex	5%	2%			
2711.14						Free						5%	12%	5%	2%			
2711.19																		
2711.19.10						Free						Free	Ex	5%	2%			
2711.19.90						Free						5%	12%	5%	2%			
2711.21						Free						5%	12%	5%	2%			
2711.29						Free						5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
27.12		**Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**																						
	2712.10	- Petroleum jelly			kg	2712.10												15%	12%	5%	2%			
	2712.20	- Paraffin wax containing by weight less than 0.75% of oil			kg	2712.20												15%	12%	5%	2%			
	2712.90	- Other			kg	2712.90						Free		Free	Free			Free	12%	5%	2%	5%		
27.13		**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**																						
		- Petroleum coke :																						
	2713.11	-- Not calcined			kg	2713.11						Free						15%	12%	5%	2%			
	2713.12	-- Calcined			kg	2713.12						Free						15%	12%	5%	2%			
	2713.20	- Petroleum bitumen		L	kg	2713.20	Free					Free						Free	Ex	Ex	Ex			
	2713.90	- Other residues of petroleum oils or of oils obtained from bituminous minerals			kg	2713.90						Free						15%	12%	5%	2%			
27.14		**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks (+).**																						
	2714.10	- Bituminous or oil shale and tar sands			kg	2714.10						Free						Free	Ex	Ex	Ex			
	2714.90	- Other			kg	2714.90						Free						Free	Ex	Ex	Ex			
27.15	2715.00	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).**			kg	2715.00						Free						15%	12%	5%	2%			
27.16	2716.00	**Electrical energy. (optional heading)**			1000 kWh	2716.00					Free	Free		4%	1.5%			5%	12%	5%	2%			

Chapter 28

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

Notes.

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

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
(b) The products mentioned in (a) above dissolved in water;
(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36),cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
(b) Halide oxides of carbon (heading 28.12);
(c) Carbon disulphide (heading 28.13);
(d) Thiocarbonates,selenocarbonates,tellurocarbonates,selenocyanates,tellurocyanates,tetrathio-cyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

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

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
(b) Organo-inorganic compounds other than those mentioned in Note 2 above;
(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6.- Heading 28.44 applies only to :

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 muCi/g);
(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
(f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

1.- For the purposes of subheading 2852.10, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		I.- CHEMICAL ELEMENTS			
28.01		**Flourine, chlorine, bromine and iodine**			
	2801.10	- Chlorine			kg
	2801.20	- Iodine			kg
	2801.30	- Fluorine; bromine			kg
28.02	2802.00	**Sulphur, sublimed or precipitated; colloidal sulphur.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2801.10					Free	Free		Free	Free			Free	12%	5%	2%			
2801.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
2801.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
2802.00					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
28.03	2803.00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included.**			kg	2803.00	Free				Free	Free		Free				Free	12%	5%	2%			
28.04		**Hydrogen, rare gases and other non-metals.**																						
	2804.10	- Hydrogen			m^3	2804.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Rare gases :																						
	2804.21	-- Argon			m^3	2804.21					Free	Free		Free	Free			Free	12%	5%	2%			
	2804.29	-- Other			m^3	2804.29					Free	Free		Free	Free			Free	12%	5%	2%			
	2804.30	- Nitrogen			m^3	2804.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2804.40	- Oxygen			m^3	2804.40					Free	Free		Free	Free			Free	12%	5%	2%			
	2804.50	- Boron; tellurium :				2804.50																		
	2804.50.10	--- Tellurium waste and scrap		L	kg	2804.50.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2804.50.90	--- Other			kg	2804.50.90					Free	Free		Free	Free			Free	12%	5%	2%			
		- Silicon :																						
	2804.61	-- Containing by weight not less than 99.99% of silicon			kg	2804.61					Free	Free		Free	Free			Free	12%	5%	2%			
	2804.69	-- Other			kg	2804.69					Free	Free		Free	Free			Free	12%	5%	2%			
	2804.70	- Phosphorus		L	kg	2804.70					Free	Free		Free	Free			Free	12%	5%	2%			
	2804.80	- Arsenic		L	kg	2804.80					Free	Free		Free	Free			Free	12%	5%	2%			
	2804.90	- Selenium :				2804.90																		
	2804.90.10	--- Waste and scrap		L	kg	2804.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2804.90.90	--- Other			kg	2804.90.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.05		**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.**																						
		- Alkali or alkaline-earth metals :																						
	2805.11	-- Sodium			kg	2805.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2805.12	-- Calcium			kg	2805.12					Free	Free		Free	Free			Free	12%	5%	2%			
	2805.19	-- Other			kg	2805.19					Free	Free		Free	Free			Free	12%	5%	2%			
	2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed :				2805.30																		
	2805.30.10	--- Waste and scrap of rare-earth metals		L	kg	2805.30.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2805.30.90	--- Other			kg	2805.30.90					Free	Free		Free	Free			Free	12%	5%	2%			
	2805.40	- Mercury			kg	2805.40					Free	Free		Free	Free			Free	12%	5%	2%			
		II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS																						
28.06		**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**																						
	2806.10	- Hydrogen chloride (hydrochloric acid)		L	kg	2806.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2806.20	- Chlorosulphuric acid			kg	2806.20					Free	Free		Free	Free			Free	12%	5%	2%			
28.07	2807.00	**Sulphuric acid; oleum.**		L	kg	2807.00					Free	Free		Free	Free			Free	12%	5%	2%			
28.08	2808.00	**Nitric acid; sulphonitric acids.**			kg	2808.00					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
28.09		**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**																						
	2809.10	- Diphosphorus pentaoxide			kg	2809.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2809.20	- Phosphoric acid and polyphosphoric acids			kg	2809.20					Free	Free		Free	Free			Free	12%	5%	2%			
28.10	2810.00	**Oxides of boron; boric acids.**			kg	2810.00					Free	Free		Free	Free			Free	12%	5%	2%			
28.11		**Other inorganic acids and other inorganic oxygen compounds of non-metals.**																						
		- Other inorganic acids :																						
	2811.11	-- Hydrogen fluoride (hydrofluoric acid)			kg	2811.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2811.19	-- Other :				2811.19																		
	2811.19.10	--- Hydrogen cyanide (nitrilomethane)		L	kg	2811.19.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2811.19.90	--- Other			kg	2811.19.90					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other inorganic oxygen compounds of non-metals :																						
	2811.21	-- Carbon dioxide			kg	2811.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2811.22	-- Silicon dioxide			kg	2811.22					Free	Free		Free	Free			Free	12%	5%	2%			
	2811.29	-- Other :				2811.29																		
	2811.29.10	--- Nitrous oxide			kg	2811.29.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	2811.29.20	--- Sulphur dioxide			kg	2811.29.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2811.29.90	--- Other			kg	2811.29.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
		III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS																						
28.12		**Halides and halide oxides of non-metals.**																						
	2812.10	- Chlorides and chloride oxides :				2812.10																		
	2812.10.10	--- Carbonyl dichloride		L	kg	2812.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2812.10.20	--- Phosphorous oxychloride (phosphoric trichloride)		L	kg	2812.10.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2812.10.30	--- Phosphorous pentachloride (pentachlorophosphorane)		L	kg	2812.10.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2812.10.40	--- Phosphorous trichloride		L	kg	2812.10.40					Free	Free		Free	Free			Free	12%	5%	2%			
	2812.10.50	--- Sulphur dichloride		L	kg	2812.10.50					Free	Free		Free	Free			Free	12%	5%	2%			
	2812.10.60	--- Sulphur monochloride (disulphur dichloride)		L	kg	2812.10.60					Free	Free		Free	Free			Free	12%	5%	2%			
	2812.10.70	--- Thionyl chloride (thionyl dichloride)		L	kg	2812.10.70					Free	Free		Free	Free			Free	12%	5%	2%			
	2812.10.90	--- Other			kg	2812.10.90					Free	Free		Free	Free			Free	12%	5%	2%			
	2812.90	- Other			kg	2812.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.13		**Sulphides of non-metals; commercial phosphorus trisulphide.**																						
	2813.10	- Carbon disulphide			kg	2813.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2813.90	- Other			kg	2813.90					Free	Free		Free	Free			Free	12%	5%	2%			
		IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS																						
28.14		**Ammonia, anhydrous or in aqueous soluton.**																						
	2814.10	- Anhydrous ammonia			kg	2814.10					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	2814.20	- Ammonia in aqueous solution			kg	2814.20					Free	Free		Free	Free			Free	12%	5%	2%			
28.15		**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**																					
		- Sodium hydroxide (caustic soda) :																					
	2815.11	-- Solid			kg	2815.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2815.12	-- In aqueous solution (soda lye or liquid soda)			kg	2815.12					Free	Free		Free	Free			Free	12%	5%	2%			
	2815.20	- Potassium hydroxide (caustic potash)			kg	2815.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2815.30	- Peroxides of sodium or potassium			kg	2815.30					Free	Free		Free	Free			Free	12%	5%	2%			
28.16		**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**																					
	2816.10	- Hydroxide and peroxide of magnesium			kg	2816.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2816.40	- Oxides, hydroxides and peroxides, of strontium or barium			kg	2816.40					Free	Free		Free	Free			Free	12%	5%	2%			
28.17	2817.00	**Zinc oxide; zinc peroxide.**			kg	2817.00					Free	Free		Free	Free			Free	12%	5%	2%			
28.18		**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**																					
	2818.10	- Artificial corundum, whether or not chemically defined			kg	2818.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2818.20	- Aluminium oxide, other than artificial corundum			kg	2818.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2818.30	- Aluminium hydroxide			kg	2818.30					Free	Free		Free	Free			Free	12%	5%	2%			
28.19		**Chromium oxides and hydroxides.**																					
	2819.10	- Chromium trioxide			kg	2819.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2819.90	- Other			kg	2819.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.20		**Manganese oxides.**																					
	2820.10	- Manganese dioxide			kg	2820.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2820.90	- Other			kg	2820.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.21		**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3.**																					
	2821.10	- Iron oxides and hydroxides			kg	2821.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2821.20	- Earth colours			kg	2821.20					Free	Free		Free	Free			Free	12%	5%	2%			
28.22	2822.00	**Cobalt oxides and hydroxides; commercial cobalt oxides.**			kg	2822.00					Free	Free		Free	Free			Free	12%	5%	2%			
28.23	2823.00	**Titanium oxides.**			kg	2823.00					Free	Free		Free	Free			Free	12%	5%	2%			
28.24		**Lead oxides; red lead and orange lead.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	2824.10	- Lead monoxide (litharge, massicot)			kg	2824.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2824.90	- Other			kg	2824.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.25		**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.**																					
	2825.10	- Hydrazine and hydroxylamine and their inorganic salts		L	kg	2825.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2825.20	- Lithium oxide and hydroxide			kg	2825.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2825.30	- Vanadium oxides and hydroxides			kg	2825.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2825.40	- Nickel oxides and hydroxides			kg	2825.40					Free	Free		Free	Free			Free	12%	5%	2%			
	2825.50	- Copper oxides and hydroxides			kg	2825.50					Free	Free		Free	Free			Free	12%	5%	2%			
	2825.60	- Germanium oxides and zirconium dioxide			kg	2825.60					Free	Free		Free	Free			Free	12%	5%	2%			
	2825.70	- Molybdenum oxides and hydroxides			kg	2825.70					Free	Free		Free	Free			Free	12%	5%	2%			
	2825.80	- Antimony oxides			kg	2825.80					Free	Free		Free	Free			Free	12%	5%	2%			
	2825.90	- Other			kg	2825.90					Free	Free		Free	Free			Free	Con	5%	2%			
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS																					
28.26		**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**																					
		- Fluorides :																					
	2826.12	-- Of aluminium			kg	2826.12					Free	Free		Free	Free			Free	12%	5%	2%			
	2826.19	-- Other			kg	2826.19					Free	Free		Free	Free			Free	12%	5%	2%			
	2826.30	- Sodium hexafluoroaluminate (synthetic cryolite)			kg	2826.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2826.90	- Other			kg	2826.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.27		**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**																					
	2827.10	- Ammonium chloride			kg	2827.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2827.20	- Calcium chloride			kg	2827.20					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other chlorides :																					
	2827.31	-- Of magnesium			kg	2827.31					Free	Free		Free	Free			Free	12%	5%	2%			
	2827.32	-- Of aluminium			kg	2827.32					Free	Free		Free	Free			Free	12%	5%	2%			
	2827.35	-- Of nickel			kg	2827.35					Free	Free		Free	Free			Free	12%	5%	2%			
	2827.39	-- Other			kg	2827.39					Free	Free		Free	Free			Free	12%	5%	2%			
		- Chloride oxides and chloride hydroxides :																					
	2827.41	-- Of copper			kg	2827.41					Free	Free		Free	Free			Free	12%	5%	2%			
	2827.49	-- Other			kg	2827.49					Free	Free		Free	Free			Free	12%	5%	2%			
		- Bromides and bromide oxides :																					
	2827.51	-- Bromides of sodium or of potassium			kg	2827.51					Free	Free		Free	Free			Free	12%	5%	2%			
	2827.59	-- Other			kg	2827.59					Free	Free		Free	Free			Free	12%	5%	2%			
	2827.60	- Iodides and iodide oxides			kg	2827.60					Free	Free		Free	Free			Free	12%	5%	2%			
28.28		**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	2828.10	- Commercial calcium hypochlorite and other calcium hypochlorites			kg	2828.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2828.90	- Other			kg	2828.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.29		**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**																					
		- Chlorates :																					
	2829.11	-- Of sodium		L	kg	2829.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2829.19	-- Other		L	kg	2829.19					Free	Free		Free	Free			Free	12%	5%	2%			
	2829.90	- Other		L	kg	2829.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.30		**Sulphides; polysulphides, whether or not chemically defined.**																					
	2830.10	- Sodium sulphides			kg	2830.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2830.90	- Other			kg	2830.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.31		**Dithionites and sulphyoxylates.**																					
	2831.10	- Of sodium			kg	2831.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2831.90	- Other			kg	2831.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.32		**Sulphites; thiosulphates.**																					
	2832.10	- Sodium sulphites			kg	2832.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2832.20	- Other sulphites			kg	2832.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2832.30	- Thiosulphates			kg	2832.30					Free	Free		Free	Free			Free	12%	5%	2%			
28.33		**Sulphates; alums; peroxosulphates (persulphates).**																					
		- Sodium sulphates :																					
	2833.11	-- Disodium sulphate			kg	2833.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2833.19	-- Other			kg	2833.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other sulphates :																					
	2833.21	-- Of magnesium			kg	2833.21					Free	Free		Free	Free			Free	12%	5%	2%			
	2833.22	-- Of aluminium			kg	2833.22					Free	Free		Free	Free			Free	12%	5%	2%			
	2833.24	-- Of nickel			kg	2833.24					Free	Free		Free	Free			Free	12%	5%	2%			
	2833.25	-- Of copper			kg	2833.25					Free	Free		Free	Free			Free	12%	5%	2%			
	2833.27	-- Of barium			kg	2833.27					Free	Free		Free	Free			Free	12%	5%	2%			
	2833.29	-- Other :				2833.29																	
	2833.29.10	--- Thallium sulphate			kg	2833.29.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2833.29.90	--- Other			kg	2833.29.90					Free	Free		Free	Free			Free	12%	5%	2%			
	2833.30	- Alums			kg	2833.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2833.40	- Peroxosulphates (perulphates)			kg	2833.40					Free	Free		Free	Free			Free	12%	5%	2%			
28.34		**Nitrites; nitrates.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	2834.10	- Nitrites		L	kg	2834.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Nitrates :																						
	2834.21	-- Of potassium		L	kg	2834.21					Free	Free		Free	Free			Free	12%	5%	2%			
	2834.29	-- Other :				2834.29																		
	2834.29.10	--- Calcium nitrate containing in the dry state not more than 16% by weight of nitrogen			kg	2834.29.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2834.29.90	--- Other		L	kg	2834.29.90					Free	Free		Free	Free			Free	12%	5%	2%			
28.35		**Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.**																						
	2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)			kg	2835.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Phospates :																						
	2835.22	-- Of mono- or disodium			kg	2835.22					Free	Free		Free	Free			Free	12%	5%	2%			
	2835.24	-- Of potassium			kg	2835.24					Free	Free		Free	Free			Free	12%	5%	2%			
	2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")			kg	2835.25					Free	Free		Free	Free			Free	12%	5%	2%			
	2835.26	-- Other phosphates of calcium			kg	2835.26					Free	Free		Free	Free			Free	12%	5%	2%			
	2835.29	-- Other			kg	2835.29					Free	Free		Free	Free			Free	12%	5%	2%			
		- Polyphosphates :																						
	2835.31	-- Sodium triphosphates (sodium tripolyphosphate)			kg	2835.31					Free	Free		Free	Free			Free	12%	5%	2%			
	2835.39	-- Other			kg	2835.39					Free	Free		Free	Free			Free	12%	5%	2%			
28.36		**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**																						
	2836.20	- Disodium carbonate			kg	2836.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2836.30	- Sodium hydrogencarbonate (sodium bicarbonate)			kg	2836.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2836.40	- Potassium carbonates			kg	2836.40					Free	Free		Free	Free			Free	12%	5%	2%			
	2836.50	- Calcium carbonate			kg	2836.50					Free	Free		Free	Free			Free	12%	5%	2%			
	2836.60	- Barium carbonate			kg	2836.60					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	2836.91	-- Lithium carbonates			kg	2836.91					Free	Free		Free	Free			Free	12%	5%	2%			
	2836.92	-- Strontium carbonate			kg	2836.92					Free	Free		Free	Free			Free	12%	5%	2%			
	2836.99	-- Other			kg	2836.99					Free	Free		Free	Free			Free	12%	5%	2%			
28.37		**Cyanides, cyanide oxides and complex cyanides.**																						
		- Cyanides and cyanide oxides :																						
	2837.11	-- Of sodium			kg	2837.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2837.19	-- Other			kg	2837.19					Free	Free		Free	Free			Free	12%	5%	2%			
	2837.20	- Complex cyanides			kg	2837.20					Free	Free		Free	Free			Free	12%	5%	2%			
[28.38]																								
28.39		**Silicates; commercial alkali metal silicates.**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Of sodium :			
	2839.11	-- Sodium metasilicates			kg
	2839.19	-- Other			kg
	2839.90	- Other			kg
28.40		**Borates; peroxoborates (perborates).**			
		- Disodium tetraborate (refined borax) :			
	2840.11	-- Anhydrous			kg
	2840.19	-- Other			kg
	2840.20	- Other borates			kg
	2840.30	- Peroxoborates (perborates)			kg
28.41		**Salts of oxometallic or peroxometallic acids.**			
	2841.30	- Sodium dichromate			kg
	2841.50	- Other chromates and dichromates; peroxochromates			kg
		- Manganites, manganates and permanganates :			
	2841.61	-- Potassium permanganate		L	kg
	2841.69	-- Other			kg
	2841.70	- Molybdates			kg
	2841.80	- Tungstates (wolframates)			kg
	2841.90	- Other			kg
28.42		**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.**			
	2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined			kg
	2842.90	- Other :			
	2842.90.10	--- Arsenates			kg
	2842.90.20	--- Arsenites			kg
	2842.90.30	--- Fulminates, cyanates and thiocyanates		L	kg
	2842.90.90	--- Other			kg
		VI.- MISCELLANEOUS			
28.43		**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**			
	2843.10	- Colloidal precious metals			kg
		- Silver compounds :			
	2843.21	-- Silver nitrate			kg
	2843.29	-- Other			kg
	2843.30	- Gold compounds		L	kg
	2843.90	- Other compounds; amalgams			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2839.11					Free	Free		Free	Free			Free	12%	5%	2%			
2839.19					Free	Free		Free	Free			Free	12%	5%	2%			
2839.90					Free	Free		Free	Free			Free	12%	5%	2%			
2840.11					Free	Free		Free	Free			Free	12%	5%	2%			
2840.19					Free	Free		Free	Free			Free	12%	5%	2%			
2840.20					Free	Free		Free	Free			Free	12%	5%	2%			
2840.30					Free	Free		Free	Free			Free	12%	5%	2%			
2841.30					Free	Free		Free	Free			Free	12%	5%	2%			
2841.50					Free	Free		Free	Free			Free	12%	5%	2%			
2841.61					Free	Free		Free	Free			Free	12%	5%	2%			
2841.69					Free	Free		Free	Free			Free	12%	5%	2%			
2841.70					Free	Free		Free	Free			Free	12%	5%	2%			
2841.80					Free	Free		Free	Free			Free	12%	5%	2%			
2841.90					Free	Free		Free	Free			Free	12%	5%	2%			
2842.10					Free	Free		Free	Free			Free	12%	5%	2%			
2842.90																		
2842.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
2842.90.20					Free	Free		Free	Free			Free	12%	5%	2%			
2842.90.30					Free	Free		Free	Free			Free	12%	5%	2%			
2842.90.90					Free	Free		Free	Free			Free	12%	5%	2%			
2843.10					Free	Free		Free	Free			Free	Ex	5%	2%			
2843.21					Free	Free		Free	Free			Free	Ex	5%	2%			
2843.29					Free	Free		Free	Free			Free	Ex	5%	2%			
2843.30					Free	Free		Free	Free			Free	Ex	5%	2%			
2843.90					Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
28.44		**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.**																					
	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds		L	kg	2844.10					Free	Free		Free	Free			Free	12%	5%	2%		
	2844.20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products		L	kg	2844.20					Free	Free		Free	Free			Free	12%	5%	2%		
	2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products		L	kg	2844.30					Free	Free		Free	Free			Free	12%	5%	2%		
	2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues		L	kg	2844.40					Free	Free		Free	Free			Free	12%	5%	2%		
	2844.50	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors		L	kg	2844.50					Free	Free		Free	Free			Free	12%	5%	2%		
28.45		**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**																					
	2845.10	- Heavy water (deuterium oxide)		L	kg	2845.10					Free	Free		Free	Free			Free	12%	5%	2%		
	2845.90	- Other		L	kg	2845.90					Free	Free		Free	Free			Free	12%	5%	2%		
28.46		**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.**																					
	2846.10	- Cerium compounds			kg	2846.10					Free	Free		Free	Free			Free	12%	5%	2%		
	2846.90	- Other			kg	2846.90					Free	Free		Free	Free			Free	12%	5%	2%		
28.47	2847.00	**Hydrogen peroxide, whether or not solidified with urea.**			kg	2847.00					Free	Free		Free	Free			Free	12%	5%	2%		
28.48	2848.00	**Phosphides, whether or not chemically defined, excluding ferrophosphorus.**			kg	2848.00					Free	Free		Free	Free			Free	12%	5%	2%		
28.49		**Carbides, whether or not chemically defined.**																					
	2849.10	- Of calcium			kg	2849.10					Free	Free		Free	Free			Free	12%	5%	2%		
	2849.20	- Of silicon			kg	2849.20					Free	Free		Free	Free			Free	12%	5%	2%		
	2849.90	- Other			kg	2849.90					Free	Free		Free	Free			Free	12%	5%	2%		
28.50	2850.00	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.**		L	kg	2850.00					Free	Free		Free	Free			Free	12%	5%	2%		
[28.51]																							
~~**28.52**~~ **@@@**	~~2852.00~~	~~**Compounds, inorganic or organic, of mercury, excluding amalgams.**~~		~~L~~	~~kg~~	~~2852.00~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~		
28.52		**Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.**																					
	2852.10	- Chemically defined		L	kg	2852.10					Free	Free		Free	Free			Free	12%	5%	2%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	2852.90	- Other		L	kg
28.53	2853.00	**Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.**			
	2853.00.10	--- Cyanogen chloride		L	kg
	2853.00.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2852.90					Free	Free		Free	Free			Free	12%	5%	2%			
2853.00																		
2853.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
2853.00.90					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 29

Organic chemicals

Notes.

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

(a) Separate chemically defined organic compounds, whether or not containing impurities;
(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41,whether or not chemically defined;
(d) The products mentioned in (a), (b) or (c) above dissolved in water;
(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
(h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover :

(a) Goods of heading 15.04 or crude glycerol of heading 15.20;
(b) Ethyl alcohol (heading 22.07 or 22.08);
(c) Methane or propane (heading 27.11);
(d) The compounds of carbon mentioned in Note 2 to Chapter 28;
(e) Immunological products of heading 30.02; ■
(f) Urea (heading 31.02 or 31.05);
(g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
(h) Enzymes (heading 35.07);
(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3 (heading 36.06);
(k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
(l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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

4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading 29.29.
For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, " oxygen-function " is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
(B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
(C) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :
(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
(2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by “cleaving” of all metal bonds , other than metal –carbon bonds.
(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8.- For the purposes of heading 29.37 :
(a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
(b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

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

2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
		I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																					
29.01		**Acyclic hydrocarbons.**																					
	2901.10	- Saturated			kg					Free	Free		Free	Free			Free	12%	5%	2%			
		- Unsaturated :																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD	Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	2901.21	-- Ethylene			kg	2901.21					Free	Free		Free	Free			Free	12%	5%	2%			
	2901.22	-- Propene (propylene)			kg	2901.22					Free	Free		Free	Free			Free	12%	5%	2%			
	2901.23	-- Butene (butylene) and isomers thereof			kg	2901.23					Free	Free		Free	Free			Free	12%	5%	2%			
	2901.24	-- Buta-1, 3-diene and isoprene			kg	2901.24					Free	Free		Free	Free			Free	12%	5%	2%			
	2901.29	-- Other			kg	2901.29					Free	Free		Free	Free			Free	12%	5%	2%			
29.02		**Cyclic hydrocarbons.**																						
		- Cyclanes, cyclenes and cycloterpenes :																						
	2902.11	-- Cyclohexane			kg	2902.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2902.19	-- Other			kg	2902.19					Free	Free		Free	Free			Free	12%	5%	2%			
	2902.20	- Benzene			kg	2902.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2902.30	- Toluene		L	kg	2902.30					Free	Free		Free	Free			Free	12%	5%	2%			
		- Xylenes :																						
	2902.41	-- *o*-Xylene			kg	2902.41					Free	Free		Free	Free			Free	12%	5%	2%			
	2902.42	-- *m*-Xylene			kg	2902.42					Free	Free		Free	Free			Free	12%	5%	2%			
	2902.43	-- *p*-Xylene			kg	2902.43					Free	Free		Free	Free			Free	12%	5%	2%			
	2902.44	-- Mixed xylene isomers			kg	2902.44					Free	Free		Free	Free			Free	12%	5%	2%			
	2902.50	- Styrene			kg	2902.50					Free	Free		Free	Free			Free	12%	5%	2%			
	2902.60	- Ethylbenzene			kg	2902.60					Free	Free		Free	Free			Free	12%	5%	2%			
	2902.70	- Cumene			kg	2902.70					Free	Free		Free	Free			Free	12%	5%	2%			
	2902.90	- Other			kg	2902.90					Free	Free		Free	Free			Free	12%	5%	2%			
29.03		**Halogenated derivatives of hydrocarbons.**																						
		- Saturated chlorinated derivatives of acyclic hydrocarbons :																						
	2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)			kg	2903.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.12	-- Dichloromethane (methylene chloride)			kg	2903.12					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.13	-- Chloroform (trichloromethane)			kg	2903.13					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.14	-- Carbon tetrachloride		L	kg	2903.14					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.15	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	RC	B	kg	2903.15					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.19	-- Other :				2903.19																		
	2903.19.10	--- 1,1,1-Trichloroethane (methyl chloroform)		B	kg	2903.19.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.19.90	--- Other			kg	2903.19.90					Free	Free		Free	Free			Free	12%	5%	2%			
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons :																						
	2903.21	-- Vinyl chloride (chloroethylene)			kg	2903.21					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.22	-- Trichloroethylene			kg	2903.22					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.23	-- Tetrachloroethylene (perchloroethylene)			kg	2903.23					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.29	-- Other :				2903.29																		
	2903.29.10	--- Dichloropropene			kg	2903.29.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.29.90	--- Other			kg	2903.29.90					Free	Free		Free	Free			Free	12%	5%	2%			
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :																						
	2903.31	-- Ethylene dibromide (ISO) (1,2- dibromoethane)	RC	L	kg	2903.31					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.39	-- Other :				2903.39																		
	2903.39.10	--- Bromomethane (methyl bromide)		L	kg	2903.39.10					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	2903.39.20	--- Etofenprox			kg
	2903.39.30	--- Prothiophos			kg
	2903.39.40	--- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene	PCW	L	kg
	2903.39.90	--- Other			kg
@@@		- ~~Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :~~			
@@@	~~2903.41~~	-- ~~Trichlorofluoromethane~~		~~L~~	~~kg~~
@@@	~~2903.42~~	-- ~~Dichlorodifluoromethane~~		~~L~~	~~kg~~
@@@	~~2903.43~~	-- ~~Trichlorotrifluoroethanes~~		~~L~~	~~kg~~
@@@	~~2903.44~~	-- ~~Dichlorotetrafluoroethanes and chloropentafluoroethane~~		~~L~~	~~kg~~
@@@	~~2903.45~~	-- ~~Other derivatives perhalogenated only with fluorine and chlorine :~~			
@@@	~~2903.45.10~~	--- ~~Chlorotrifluoromethane~~		~~L~~	~~kg~~
@@@		--- ~~Chlorofluoroethanes :~~			
@@@	~~2903.45.21~~	---- ~~Pentachlorofluoroethane~~		~~L~~	~~kg~~
@@@	~~2903.45.22~~	---- ~~Tetrachlorodifluoroethanes~~		~~L~~	~~kg~~
@@@		--- ~~Chlorofluoropropanes :~~			
@@@	~~2903.45.31~~	---- ~~Heptachlorofluoropropanes~~		~~L~~	~~kg~~
@@@	~~2903.45.32~~	---- ~~Hexachlorodifluoropropanes~~		~~L~~	~~kg~~
@@@	~~2903.45.33~~	---- ~~Pentachlorotrifluoropropanes~~		~~L~~	~~kg~~
@@@	~~2903.45.34~~	---- ~~Tetrachlorotetrafluoropropanes~~		~~L~~	~~kg~~
@@@	~~2903.45.35~~	---- ~~Trichloropentafluoropropanes~~		~~L~~	~~kg~~
@@@	~~2903.45.36~~	---- ~~Dichlorohexafluoropropanes~~		~~L~~	~~kg~~
@@@	~~2903.45.37~~	---- ~~Chloroheptafluoropropanes~~		~~L~~	~~kg~~
@@@	~~2903.45.90~~	--- ~~Other~~		~~L~~	~~kg~~
@@@	~~2903.46~~	-- ~~Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes~~		~~L~~	~~kg~~
@@@	~~2903.47~~	-- ~~Other perhalogenated derivatives~~		~~L~~	~~kg~~
@@@	~~2903.49~~	-- ~~Other :~~			
@@@	~~2903.49.10~~	--- ~~Chlorodifluoromethane~~		~~L~~	~~kg~~
@@@	~~2903.49.20~~	--- ~~Dichlorotrifluoroethanes~~		~~L~~	~~kg~~
@@@	~~2903.49.30~~	--- ~~Chlorotetafluoroethanes~~		~~L~~	~~kg~~
@@@	~~2903.49.40~~	--- ~~Dichlorofluoroethanes~~		~~L~~	~~kg~~
@@@	~~2903.49.50~~	--- ~~Chlorodifluoroethanes~~		~~L~~	~~kg~~
@@@	~~2903.49.60~~	--- ~~Dichloropentafluoropropanes~~		~~L~~	~~kg~~
@@@	~~2903.49.70~~	--- ~~Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine~~		~~L~~	~~kg~~
@@@	~~2903.49.80~~	--- ~~Derivatives of methane, ethane or propane halogenated only with fluorine and bromine~~		~~L~~	~~kg~~
@@@		--- ~~Other :~~			
@@@	~~2903.49.91~~	---- ~~Dibromochloropropane (DBCP)~~		~~L~~	~~kg~~
@@@	~~2903.49.99~~	---- ~~Other~~		~~L~~	~~kg~~
@@@		- ~~Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :~~			
@@@	~~2903.51~~	-- ~~1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)~~			~~kg~~
@@@	~~2903.52~~	-- ~~Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)~~			~~kg~~
@@@	~~2903.59~~	-- ~~Other~~			~~kg~~
@@@		- ~~Halogenated derivatives of aromatic hydrocarbons :~~			
@@@	~~2903.61~~	-- ~~Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene~~			~~kg~~

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2903.39.20					Free	Free		Free	Free			Free	12%	5%	2%			
2903.39.30					Free	Free		Free	Free			Free	12%	5%	2%			
2903.39.40					Free	Free		Free	Free			Free	12%	5%	2%			
2903.39.90					Free	Free		Free	Free			Free	12%	5%	2%			
~~2903.41~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.42~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.43~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
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~~2903.45~~																		
~~2903.45.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.45.21~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.45.22~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.45.31~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
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~~2903.45.37~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.45.90~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.46~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.47~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
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~~2903.49.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.49.20~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.49.30~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.49.40~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
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~~2903.49.60~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.49.70~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.49.80~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
-																		
~~2903.49.91~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.49.99~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.51~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.52~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.59~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.61~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
@@@	~~2903.62~~	~~--~~	~~Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1- trichloro-2,2- bis(p-chlorophenyl)ethane)~~			~~kg~~
@@@	~~2903.69~~	~~--~~	~~Other :~~			
@@@	~~2903.69.10~~	~~---~~	~~Polybrominated biphenyls (PBB)~~			~~kg~~
@@@	~~2903.69.20~~	~~---~~	~~Polychlorinated biphenyls (PCB)~~			~~kg~~
@@@	~~2903.69.30~~	~~---~~	~~Polychlorinated terphenyls (PCT)~~			~~kg~~
@@@	~~2903.69.90~~	~~---~~	~~Other~~			~~kg~~
		-	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :			
	2903.71	--	Chlorodifluoromethane	MP	L	kg
	2903.72	--	Dichlorotrifluoroethane	MP	L	kg
	2903.73	--	Dichlorofluoroethane	MP	L	kg
	2903.74	--	Chlorodifluoroethane	MP	L	kg
	2903.75	--	Dichloropentafluoropropane	MP	L	kg
	2903.76	--	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethane	MP	L	kg
	2903.77	--	Other, perhalogenated only with fluorine and chlorine			
		---	Methane perhalogenated only with fluorine and chlorine			
	2903.77.11	----	Chloro-fluoro-methane	MP	L	kg
	2903.77.12	----	Chloro-trifluoro-methane	MP	L	kg
	2903.77.13	----	Dichloro-fluoro-methane	MP	L	kg
	2903.77.14	----	Dichloro-difluoro-methane	MP	L	kg
	2903.77.15	----	Trichloro-fluoro-methane	MP	L	kg
		---	Ethane perhalogenated with one or two chlorine atoms respectively, and one or more fluorine atoms:			
	2903.77.21	----	Chloro-fluoro-ethane	MP	L	kg
	2903.77.22	----	Chloro-trifluoro-ethane	MP	L	kg
	2903.77.23	----	Chloro-tetrafluoro-ethane	MP	L	kg
-	2903.77.24	----	Chloro-pentafluoro-ethane	MP	B	kg
	2903.77.25	----	Dichloro-difluoro-ethane	MP	L	kg
	2903.77.26	----	Dichloro-tetrafluoro-ethane	MP	B	kg
		---	Ethane perhalogenated with three or more chlorine atoms respectively, and one or more fluorine atoms:			
	2903.77.31	----	Trichloro-fluoro-ethane	MP	L	kg
	2903.77.32	----	Trichloro-difluoro-ethane	MP	L	kg
	2903.77.33	----	Trichloro-trifluoro-ethane	MP	B	kg
	2903.77.34	----	Tetrachloro-fluoro-ethane	MP	L	kg
	2903.77.35	----	Tetrachloro-difluoro-ethane	MP	L	kg
	2903.77.36	----	Pentachloro-fluoro-ethane	MP	B	kg
		---	Propane perhalogenated only with one chlorine atom and one or more fluorine atoms:			
	2903.77.41	----	Chloro-fluoro-propane	MP	L	kg
	2903.77.42	----	Chloro-difluoro-propane	MP	L	kg
	2903.77.43	----	Chloro-trifluoro-propane	MP	L	kg
	2903.77.44	----	Chloro-tetrafluoro-propane	MP	L	kg
	2903.77.45	----	Chloro-pentafluoro-propane	MP	L	kg
	2903.77.46	----	Chloro-hexafluoro-propane	MP	L	kg
	2903.77.47	----	Chloro-heptafluoro-propane	MP	B	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
~~2903.62~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.69~~																		
~~2903.69.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.69.20~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.69.30~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2903.69.90~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
2903.71					Free	Free		Free	Free			Free	12%	5%	2%			
2903.72					Free	Free		Free	Free			Free	12%	5%	2%			
2903.73					Free	Free		Free	Free			Free	12%	5%	2%			
2903.74					Free	Free		Free	Free			Free	12%	5%	2%			
2903.75					Free	Free		Free	Free			Free	12%	5%	2%			
2903.76					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77																		
2903.77.10					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.11					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.13					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.14					Free	Free		Free	Free			Free	12%	5%	2%			
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2903.77.21					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.22					Free	Free		Free	Free			Free	12%	5%	2%			
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2903.77.25					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.26					Free	Free		Free	Free			Free	12%	5%	2%			
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2903.77.36					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.41					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.42					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.43					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.44					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.45					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.46					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.47					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
		---	Propane perhalogenated only with two chlorine atoms and one or more fluorine atoms:			
	2903.77.51	----	Dichloro-fluoro-propane	MP	L	kg
	2903.77.52	----	Dichloro-difluoro-propane	MP	L	kg
	2903.77.53	----	Dichloro-trifluoro-propane	MP	L	kg
	2903.77.54	----	Dichloro-tetrafluoro-propane	MP	L	kg
	2903.77.55	----	Dichloro-hexafluoro-propane	MP	B	kg
		---	Propane perhalogenated only with three or four chlorine atoms respectively, and one or more fluorine atoms:			
	2903.77.61	----	Trichloro-fluoro-propane	MP	L	kg
	2903.77.62	----	Trichloro-difluoro-propane	MP	L	kg
	2903.77.63	----	Trichloro-trifluoro-propane	MP	L	kg
	2903.77.64	----	Trichloro-tetrafluoro-propane	MP	L	kg
	2903.77.65	----	Trichloro-pentafluoro-propane	MP	L	kg
	2903.77.66	----	Tetrachloro-fluoro-propane	MP	L	kg
	2903.77.67	----	Tetrachloro-difluoro-propane	MP	L	kg
	2903.77.68	----	Tetrachloro-trifluoro-propane	MP	L	kg
	2903.77.69	----	Tetrachloro-tetrafluoro-propane	MP	B	kg
		---	Propane perhalogenated only with five or more chlorine atoms respectively, and one or more fluorine atoms:			
	2903.77.71	----	Pentachloro-fluoro-propane	MP	L	kg
	2903.77.72	----	Pentachloro-difluoro-propane	MP	L	kg
	2903.77.73	----	Pentachloro-trifluoro-propane	MP	B	kg
	2903.77.74	----	Hexachloro-fluoro-propane	MP	L	kg
	2903.77.75	----	Hexachloro-difluoro-propane	MP	B	kg
	2903.77.76	----	Heptachloro-fluoro-propane	MP	L	kg
	2903.77.80	---	Other hydrocarbons with more than three carbon atoms, perhalogenated only with chlorine and one or more fluorine atoms:	MP	L	kg
	2903.78	--	Other perhalogenated derivatives			
		---	Methane perhalogenated with bromine and chlorine only			kg
	2903.78.11	----	Bromo-chloro-methane	MP	L	kg
	2903.78.12	----	Bromo-dichloro -methane	MP	L	kg
	2903.78.13	----	Bromo-trichloro -methane	MP	L	kg
	2903.78.14	----	Dibromo-chloro-methane	MP	L	kg
	2903.78.15	----	Dibromo-dichloro-methane	MP	L	kg
	2903.78.16	----	Tribromo-chloro-methane	MP	L	kg
		---	Ethane perhalogenated with one bromine atom and one or more chlorine atoms:			
	2903.78.21	----	Bromo-chloro-ethane	MP	L	kg
	2903.78.22	----	Bromo-dichloro-ethane	MP	L	kg
	2903.78.23	----	Bromo-trichloro-ethane	MP	L	kg
	2903.78.24	----	Bromo-tetrachloro-ethane	MP	L	kg
	2903.78.25	----	Bromo-pentachloro-ethane	MP	L	kg
		---	Ethane perhalogenated with two or more bromine atoms respectively, and one or more chlorine atoms:			
	2903.78.31	----	Dibromo-chloro-ethane	MP	L	kg
	2903.78.32	----	Dibromo-dichloro-ethane	MP	L	kg
	2903.78.33	----	Dibromo-trichloro-ethane	MP	L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2903.77.50																		
2903.77.51					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.52					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.53					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.54					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.55					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.60																		
2903.77.61					Free	Free		Free	Free			Free	12%	5%	2%			
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2903.77.67					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.68					Free	Free		Free	Free			Free	12%	5%	2%			
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2903.77.70																		
2903.77.71					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.72					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.73					Free	Free		Free	Free			Free	12%	5%	2%			
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2903.77.76					Free	Free		Free	Free			Free	12%	5%	2%			
2903.77.80					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78																		
2903.78.10					Free	Free		Free	Free			Free	12%	5%	2%			
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2903.78.20																		
2903.78.21					Free	Free		Free	Free			Free	12%	5%	2%			
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2903.78.23					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.24					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.25					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.30																		
2903.78.31					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.32					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.33					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	2903.78.34	----	Dibromo-tetrachloro-ethane	MP	L	kg
	2903.78.35	----	Tribromo-chloro-ethane	MP	L	kg
	2903.78.36	----	Tribromo-dichloro-ethane	MP	L	kg
	2903.78.37	----	Tribromo-trichloro-ethane	MP	L	kg
	2903.78.38	----	Tetrabromo-chloro-ethane and Tetrabromo-dichloro-ethane	MP	L	kg
	2903.78.39	----	Pentabromo-chloro-ethane	MP	L	kg
		---	Propane perhalogenated with one bromine atom and one or more chlorine atoms:			
	2903.78.41	----	Bromo-chloro-propane	MP	L	kg
	2903.78.42	----	Bromo-dichloro-propane	MP	L	kg
	2903.78.43	----	Bromo-trichloro-propane	MP	L	kg
	2903.78.44	----	Bromo-tetrachloro-propane	MP	L	kg
	2903.78.45	----	Bromo-pentachloro-propane	MP	L	kg
	2903.78.46	----	Bromo-hexachloro-propane	MP	L	kg
	2903.78.47	----	Bromo-heptachloro-propane	MP	L	kg
		---	Propane perhalogenated with two bromine atoms and one or more chlorine atoms:			
	2903.78.51	----	Dibromo-chloro-propane (DBCP)	MP	L	kg
	2903.78.52	----	Dibromo-dichloro-propane	MP	L	kg
	2903.78.53	----	Dibromo-trichloro-propane	MP	L	kg
	2903.78.54	----	Dibromo-tetrachloro-propane	MP	L	kg
	2903.78.55	----	Dibromo-pentachloro-propane	MP	L	kg
	2903.78.56	----	Dibromo-hexachloro-propane	MP	L	kg
		---	Propane perhalogenated with three or four bromine atoms respectively, and one or more chlorine atoms:			
	2903.78.61	----	Tribromo-chloro-propane	MP	L	kg
	2903.78.62	----	Tribromo-dichloro-propane	MP	L	kg
	2903.78.63	----	Tribromo-trichloro-propane	MP	L	kg
	2903.78.64	----	Tribromo-tetrachloro-propane	MP	L	kg
	2903.78.65	----	Tribromo-pentachloro-propane	MP	L	kg
	2903.78.66	----	Ttetrabromo-chloro-propane	MP	L	kg
	2903.78.67	----	Tetrabromo-dichloro-propane	MP	L	kg
	2903.78.68	----	Tetrabromo-trichloro-propane	MP	L	kg
	2903.78.69	----	Tetrabromo-tetrachloro-propane	MP	L	kg
		---	Propane perhalogenated with five or more bromine atoms respectively, and one or more chlorine atoms: and other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine :			
	2903.78.71	----	Pentabromo-chloro-propane	MP	L	kg
	2903.78.72	----	Pentabromo-dichloro-propane	MP	L	kg
	2903.78.73	----	Pentabromo-trichloro-propane	MP	L	kg
	2903.78.74	----	Hexabromo-chloro-propane	MP	L	kg
	2903.78.75	----	Hexabromo-dichloro-propane	MP	L	kg
	2903.78.76	----	Heptabromo-chloro-propane	MP	L	kg
	2903.78.77	----	Other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine :		L	kg
		---	Other hydrocarbons perhalogenated only with bromine and fluorine :			
	2903.78.81	----	Derivatives of methane with one, two or three bromine atoms respectively, and one or more fluorine atoms, the following : Bromo-fluoro-methane,	MP	L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2903.78.34					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.35					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.36					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.37					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.38					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.39					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.40																		
2903.78.41					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.42					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.43					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.44					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.45					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.46					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.47					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.50																		
2903.78.51					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.52					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.53					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.54					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.55					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.56					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.60					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.61					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.62					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.63					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.64					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.65					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.66					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.67					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.68					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.69					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.70																		
2903.78.71					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.72					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.73					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.74					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.75					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.76					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.77					Free	Free		Free	Free			Free	12%	5%	2%			
2903.78.80																		
2903.78.81					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
		Bromo-difluoro-methane, Bromo-trifluoro-methane, Dibromo-fluoro-methane, Dibromo-difluoro-methane, Tribromo-fluoro-methane.																						
	2903.78.82	---- Derivatives of ethane, with one bromine atom and one or more fluorine atoms, namely: Bromo-fluoro-ethane, Bromo-difluoro-ethane, Bromo-trifluoro-ethane, Bromo-tetrafluoro-ethane, Bromo-pentafluoro-ethane.	MP	L	kg	2903.78.82					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.78.83	---- Derivatives of ethane, with two bromine atoms and one or more fluorine atoms, namely: Dibromo-fluoro-ethane, Dibromo-difluoro-ethane, Dibromo-trifluoro-ethane, Dibromo-tetrafluoro-ethane.	MP	L	kg	2903.78.83					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.78.84	---- Other derivatives of ethane with three or more bromine atoms and one or more fluorine atoms, namely: Tribromo-fluoro-ethane, Tribromo-difluoro-ethane, Tribromo-trifluoro-ethane, Tetrabromo-fluoro-ethane, Tetrabromo-difluoro-ethane, Pentabromo-fluoro-ethane.	MP	L	kg	2903.78.84					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.78.85	---- Derivatives of propane, with one bromine atom and one or more fluorine atoms, namely: Bromo-fluoro-propane, Bromo-difluoro-propane, Bromo-trifluoro-propane, Bromo-tetrafluoro-propane, Bromo-pentafluoro-propane, Bromo-hexafluoro-propane, Bromo-heptafluoro-propane.	MP	L	kg	2903.78.85					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.78.86	---- Derivatives of propane, with two bromine atoms and one or more fluorine atoms, namely: Dibromo-fluoro-propane, Dibromo-difluoro-propane, Dibromo-trifluoro-propane, Dibromo-tetrafluoro-propane, Dibromo-pentafluoro-propane, Dibromo-hexafluoro-propane.	MP	L	kg	2903.78.86					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.78.87	---- Derivatives of propane, with three bromine atoms and one or more fluorine atoms, namely: Tribromo-fluoro-propane, Tribromo-difluoro-propane, Tribromo-trifluoro-propane, Tribromo-tetrafluoro-propane, Tribromo-pentafluoro-propane.	MP	L	kg	2903.78.87					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.78.88	---- Derivatives of propane, with four bromine atoms and one or more fluorine atoms, namely: Tetrabromo-fluoro-propane, Tetrabromo-difluoro-propane, Tetrabromo-trifluoro-propane, Tetrabromo-tetrafluoro-propane.	MP	L	kg	2903.78.88					Free	Free		Free	Free			Free	12%	5%	2%			
	2903.78.89	---- Other derivatives of propane, with five or six bromine atoms respectively and one or more fluorine atoms, namely: Pentabromo-fluoro-propane, Pentabromo-difluoro-propane, Pentabromo-trifluoro-propane, Hexabromo-fluoro-propane, Hexabromo-difluoro-propane,	MP	L	kg	2903.78.89					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
			Heptabromo-fluoro-propane.			
	2903.78.90	---	Other hydrocarbons containing four or more carbon atoms perhalogenated with bromine and fluorine :		L	kg
	2903.79	--	Other			kg
		-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :			
	2903.81	--	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	RC SC	L	kg
	2903.82	--	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	RC SC	L	kg
	2903.89	--	Other			
	2903.89.10	---	Toxaphene (Camphechlor)	RC SC	L	kg
	2903.89.20	---	Mirex	SC	L	kg
	2903.89.90	---	Other		L	kg
		-	Halogenated derivatives of aromatic hydrocarbons:			
	2903.91	--	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene		L	kg
	2903.92	--	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)			kg
	2903.92.10	---	Hexachlorobenzene (ISO)	RC SC	L	kg
	2903.92.20	---	DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	RC SC	L	kg
	2903.99	--	Other			
		---	Phenyl derivatives			
	2903.99.11	----	Hexabromo biphenyl (6BBP)		L	kg
	2903.99.12	----	Other Polybrominated biphenyls (PBB)		L	kg
	2903.99.13	----	Polychlorinated biphenyls (PCB)	SC	B	kg
	2903.99.14	----	Polychlorinated terphenyls (PCT)		L	kg
	2903.99.19	----	Other		L	kg
	2903.99.20	---	Pentachloro benzene		L	Kg
	2903.99.90	---	Other		L	Kg
29.04			**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**			
	2904.10	-	Derivatives containing only sulpho groups, their salts and ethyl esters			kg
	2904.20	-	Derivatives containing only nitro or only nitroso groups :			
	2904.20.10	---	Nitrated derivatives of aromatic hydrocarbon		L	kg
	2904.20.90	---	Other			kg
	2904.90	-	Other :			
	2904.90.10	---	Trichloronitromethane (chloropicrin)		L	kg
	2904.90.20	---	Perfluorooctane sulfonic acid	SC	L	kg
	2904.90.30	---	Salts of Perfluorooctane Sulfonic acid	SC	L	kg
	2904.90.40	---	Perfluorooctane sulfonyl fluoride	SC	L	kg
	2904.90.90	---	Other			kg
			II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.05			**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2903.78.90					Free	Free		Free	Free			Free	12%	5%	2%			
2903.79					Free	Free		Free	Free			Free	12%	5%	2%			
2903.81					Free	Free		Free	Free			Free	12%	5%	2%			
2903.82					Free	Free		Free	Free			Free	12%	5%	2%			
2903.89																		
2903.89.10					Free	Free		Free	Free			Free	12%	5%	2%			
2903.89.20					Free	Free		Free	Free			Free	12%	5%	2%			
2903.89.90					Free	Free		Free	Free			Free	12%	5%	2%			
2903.91					Free	Free		Free	Free			Free	12%	5%	2%			
2903.92																		
2903.92.10					Free	Free		Free	Free			Free	12%	5%	2%			
2903.92.20					Free	Free		Free	Free			Free	12%	5%	2%			
2903.99.11					Free	Free		Free	Free			Free	12%	5%	2%			
2903.99.12					Free	Free		Free	Free			Free	12%	5%	2%			
2903.99.13					Free	Free		Free	Free			Free	12%	5%	2%			
2903.99.14					Free	Free		Free	Free			Free	12%	5%	2%			
2903.99.19					Free	Free		Free	Free			Free	12%	5%	2%			
2903.99.20					Free	Free		Free	Free			Free	12%	5%	2%			
2903.99.90					Free	Free		Free	Free			Free	12%	5%	2%			
2904.10					Free	Free		Free	Free			Free	12%	5%	2%			
2904.20																		
2904.20.10					Free	Free		Free	Free			Free	12%	5%	2%			
2904.20.90					Free	Free		Free	Free			Free	12%	5%	2%			
2904.90																		
2904.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
2904.90.20					Free	Free		Free	Free			Free	12%	5%	2%			
2904.90.30					Free	Free		Free	Free			Free	12%	5%	2%			
2904.90.40					Free	Free		Free	Free			Free	12%	5%	2%			
2904.90.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
		-	Saturated monohydric alcohols :			
	2905.11	--	Methanol (methyl alcohol)		L	kg
	2905.12	--	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)			kg
	2905.13	--	Butan-1-ol (*n*-butyl alcohol)			kg
	2905.14	--	Other butanols			kg
	2905.16	--	Octanol (octyl alcohol) and isomers thereof			kg
	2905.17	--	Dodecan-1-ol (lauryl alcohol), hexadecan-1-o1 (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)			kg
	2905.19	--	Other :			
	2905.19.10	---	Pentanol (amyl alcohol)and isomers thereof			kg
	2905.19.90	---	Other			kg
		-	Unsaturated monohydric alcohols :			
	2905.22	--	Acyclic terpene alcohols			kg
	2905.29	--	Other			kg
		-	Diols :			
	2905.31	--	Ethylene glycol (ethanediol)			kg
	2905.32	--	Propylene glycol (propane-1,2-diol)			kg
	2905.39	--	Other			kg
		-	Other polyhydric alcohols :			
	2905.41	--	2-Ethyl-2 (hydroxymethyl)propane-1,3-diol (trimethylolpropane)			kg
	2905.42	--	Pentaerythritol			kg
	2905.43	--	Mannitol			kg
	2905.44	--	D-glucitol (sorbitol)			kg
	2905.45	--	Glycerol			kg
	2905.49	--	Other			kg
		-	Halogenated, sulphonated, nitrated or nitrosated derivatives of acylic alcohols :			
	2905.51	--	Ethchlorvynol (INN)		L	kg
	2905.59	--	Other		L	kg
29.06			**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		-	Cyclanic, cyclenic or cycloterpenic :			
	2906.11	--	Menthol			kg
	2906.12	--	Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols			kg
	2906.13	--	Sterols and inositols			kg
	2906.19	--	Other			kg
		-	Aromatic :			
	2906.21	--	Benzyl alcohol			kg
	2906.29	--	Other			kg
			III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.07			**Phenols; phenol-alcohols.**			
		-	Monophenols :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2905.11					Free	Free		Free	Free			Free	12%	5%	2%			
2905.12					Free	Free		Free	Free			Free	12%	5%	2%			
2905.13					Free	Free		Free	Free			Free	12%	5%	2%			
2905.14					Free	Free		Free	Free			Free	12%	5%	2%			
2905.16					Free	Free		Free	Free			Free	12%	5%	2%			
2905.17					Free	Free		Free	Free			Free	12%	5%	2%			
2905.19																		
2905.19.10					Free	Free		Free	Free			Free	12%	5%	2%			
2905.19.90					Free	Free		Free	Free			Free	12%	5%	2%			
2905.22					Free	Free		Free	Free			Free	12%	5%	2%			
2905.29					Free	Free		Free	Free			Free	12%	5%	2%			
2905.31					Free	Free		Free	Free			Free	12%	5%	2%			
2905.32					Free	Free		Free	Free			Free	12%	5%	2%			
2905.39					Free	Free		Free	Free			Free	12%	5%	2%			
2905.41					Free	Free		Free	Free			Free	12%	5%	2%			
2905.42					Free	Free		Free	Free			Free	12%	5%	2%			
2905.43					Free	Free		Free	Free			Free	12%	5%	2%			
2905.44					Free	Free		Free	Free			Free	12%	5%	2%			
2905.45					Free	Free		Free	Free			Free	12%	5%	2%			
2905.49					Free	Free		Free	Free			Free	12%	5%	2%			
2905.51					Free	Free		Free	Free			Free	12%	5%	2%			
2905.59					Free	Free		Free	Free			Free	12%	5%	2%			
2906.11					Free	Free		Free	Free			Free	12%	5%	2%			
2906.12					Free	Free		Free	Free			Free	12%	5%	2%			
2906.13					Free	Free		Free	Free			Free	12%	5%	2%			
2906.19					Free	Free		Free	Free			Free	12%	5%	2%			
2906.21					Free	Free		Free	Free			Free	12%	5%	2%			
2906.29					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	2907.11	--	Phenol (hydroxybenzene) and its salts			kg
	2907.12	--	Cresols and their salts			kg
	2907.13	--	Octylphenol, nonylphenol and their isomers; salts thereof			kg
	2907.15	--	Naphthols and their salts			kg
	2907.19	--	Other			kg
		-	Polyphenols; phenol-alcohols :			
	2907.21	--	Resorcinol and its salts			kg
	2907.22	--	Hydroquinone (quinol) and its salts			kg
	2907.23	--	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts			kg
	2907.29	--	Other			kg
29.08			**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**			
		-	Derivatives containing only halogen substituents and their salts :			
	2908.11	--	Pentachlorophenol (ISO)	RC	L	kg
	2908.19	--	Other			
	2908.19.10	---	Pentachlorophenol salts (ISO)	RC	L	kg
	2908.19.90	---	Other		L	kg
		-	Other :			
	2908.91	--	Dinoseb (ISO) and its salts	RC	L	kg
	2908.92	--	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	RC	L	kg
	2908.99	--	Other :			
	2908.99.10	---	Nitrated derivatives		L	kg
	2908.99.90	---	Other			kg
			IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.09			**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		-	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.11	--	Diethyl ether		L	kg
	2909.19	--	Other :			
	2909.19.10	---	Nitrated derivatives		L	kg
	2909.19.90	---	Other			kg
	2909.20	-	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.20.10	---	Nitrated derivatives		L	kg
	2909.20.90	---	Other			kg
	2909.30	-	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.30.10	---	Nitrated derivatives		L	kg
		---	Other			
	2909.30.91	----	Tetrabromo diphenyl ether	SC	L	kg
	2909.30.92	----	Pentabromo diphenyl ether	SC	L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2907.11					Free	Free		Free	Free			Free	12%	5%	2%			
2907.12					Free	Free		Free	Free			Free	12%	5%	2%			
2907.13					Free	Free		Free	Free			Free	12%	5%	2%			
2907.15					Free	Free		Free	Free			Free	12%	5%	2%			
2907.19					Free	Free		Free	Free			Free	12%	5%	2%			
2907.21					Free	Free		Free	Free			Free	12%	5%	2%			
2907.22					Free	Free		Free	Free			Free	12%	5%	2%			
2907.23					Free	Free		Free	Free			Free	12%	5%	2%			
2907.29					Free	Free		Free	Free			Free	12%	5%	2%			
2908.11					Free	Free		Free	Free			Free	12%	5%	2%			
2908.19																		
2908.19.10					Free	Free	-	Free	Free	-	-	Free	12%	5%	2%			
2908.19.90					Free	Free	-	Free	Free	-	-	Free	12%	5%	2%			
2908.91					Free	Free		Free	Free			Free	12%	5%	2%			
2908.92					Free	Free		Free	Free			Free	12%	5%	2%			
2908.99																		
2908.99.10					Free	Free		Free	Free			Free	12%	5%	2%			
2908.99.90					Free	Free		Free	Free			Free	12%	5%	2%			
2909.11					Free	Free		Free	Free			Free	12%	5%	2%			
2909.19																		
2909.19.10					Free	Free		Free	Free			Free	12%	5%	2%			
2909.19.90					Free	Free		Free	Free			Free	12%	5%	2%			
2909.20																		
2909.20.10					Free	Free		Free	Free			Free	12%	5%	2%			
2909.20.90					Free	Free		Free	Free			Free	12%	5%	2%			
2909.30																		
2909.30.10					Free	Free		Free	Free			Free	12%	5%	2%			
2909.30.91					Free	Free		Free	Free			Free	12%	5%	2%			
2909.30.92					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	2909.30.93	----	Hexabromo diphenyl ether	SC	L	kg
	2909.30.94	----	Heptabromo diphenyl ether	SC	L	kg
	2909.30.99	----	Other			kg
		-	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.41	--	2,2'-Oxydiethanol (diethylene glycol, digol) :			
	2909.41.10	---	Nitrated derivatives		L	kg
	2909.41.90	---	Other			kg
	2909.43	--	Monobutyl ethers of ethylene glycol or of diethylene glycol :			
	2909.43.10	---	Nitrated derivatives		L	kg
	2909.43.90	---	Other			kg
	2909.44	--	Other monoalkylethers of ethylene glycol or of diethylene glycol :			
	2909.44.10	---	Nitrated derivatives		L	kg
	2909.44.90	---	Other			kg
	2909.49	--	Other :			
	2909.49.10	---	Nitrated derivatives		L	kg
	2909.49.90	---	Other			kg
	2909.50	-	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.50.10	---	Nitrated derivatives		L	kg
	2909.50.90	---	Other			kg
	2909.60	-	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.60.10	---	Nitrated derivatives		L	kg
	2909.60.90	---	Other			kg
29.10			**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
	2910.10	-	Oxirane (ethylene oxide)	RC	L	kg
	2010.20	-	Methyloxirane (propylene oxide)		L	kg
	2910.30	-	1-Chloro-2,3-epoxypropane (epichlorohydrin)		L	kg
	2910.40	-	Dieldrin (ISO, INN)	RC SC	L	kg
	2910.90	-	Other			
	2910.90.10	---	Endrin	SC	L	kg
	2910.90.90	---	Other			kg
29.11	2911.00		**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			kg
			V.- ALDEHYDE-FUNCTION COMPOUNDS			
29.12			**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**			
		-	Acyclic aldehydes without other oxygen functiuon :			
	2912.11	--	Methanal (formaldehyde)		L	kg
	2912.12	--	Ethanal (acetaldehyde)			kg
	2912.19	--	Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2909.30.93					Free	Free		Free	Free			Free	12%	5%	2%			
2909.30.94					Free	Free		Free	Free			Free	12%	5%	2%			
2909.30.99					Free	Free		Free	Free			Free	12%	5%	2%			
2909.41																		
2909.41.10					Free	Free		Free	Free			Free	12%	5%	2%			
2909.41.90					Free	Free		Free	Free			Free	12%	5%	2%			
2909.43																		
2909.43.10					Free	Free		Free	Free			Free	12%	5%	2%			
2909.43.90					Free	Free		Free	Free			Free	12%	5%	2%			
2909.44																		
2909.44.10					Free	Free		Free	Free			Free	12%	5%	2%			
2909.44.90					Free	Free		Free	Free			Free	12%	5%	2%			
2909.49																		
2909.49.10					Free	Free		Free	Free			Free	12%	5%	2%			
2909.49.90					Free	Free		Free	Free			Free	12%	5%	2%			
2909.50																		
2909.50.10					Free	Free		Free	Free			Free	12%	5%	2%			
2909.50.90					Free	Free		Free	Free			Free	12%	5%	2%			
2909.60																		
2909.60.10					Free	Free		Free	Free			Free	12%	5%	2%			
2909.60.90					Free	Free		Free	Free			Free	12%	5%	2%			
2910.10					Free	Free		Free	Free			Free	12%	5%	2%			
2010.20					Free	Free		Free	Free			Free	12%	5%	2%			
2910.30					Free	Free		Free	Free			Free	12%	5%	2%			
2910.40					Free	Free		Free	Free			Free	12%	5%	2%			
2910.90																		
2910.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
2910.90.90					Free	Free		Free	Free			Free	12%	5%	2%			
2911.00					Free	Free		Free	Free			Free	12%	5%	2%			
2912.11					Free	Free		Free	Free			Free	12%	5%	2%			
2912.12					Free	Free		Free	Free			Free	12%	5%	2%			
2912.19					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
		- Cyclic aldehydes without other oxygen function :																						
	2912.21	-- Benzaldehyde			kg	2912.21					Free	Free		Free	Free			Free	12%	5%	2%			
	2912.29	-- Other			kg	2912.29					Free	Free		Free	Free			Free	12%	5%	2%			
@@@	~~2912.30~~	~~- Aldehyde-alcohols~~			~~kg~~	~~2912.30~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
@@@		~~- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :~~																						
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :																						
	2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)			kg	2912.41					Free	Free		Free	Free			Free	12%	5%	2%			
	2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)			kg	2912.42					Free	Free		Free	Free			Free	12%	5%	2%			
	2912.49	-- Other			kg	2912.49					Free	Free		Free	Free			Free	12%	5%	2%			
	2912.50	- Cyclic polymers of aldehydes :				2912.50																		
	2912.50.10	--- Metaldehyde			kg	2912.50.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2912.50.90	--- Other			kg	2912.50.90					Free	Free		Free	Free			Free	12%	5%	2%			
	2912.60	- Paraformaldehyde			kg	2912.60					Free	Free		Free	Free			Free	12%	5%	2%			
29.13	2913.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**			kg	2913.00					Free	Free		Free	Free			Free	12%	5%	2%			
		VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS																						
29.14		**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**																						
		- Acyclic ketones without other oxygen function :																						
	2914.11	-- Acetone		L	kg	2914.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.12	-- Butanone (methyl ethyl ketone)		L	kg	2914.12					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)			kg	2914.13					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.19	-- Other			kg	2914.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :																						
@@@	~~2914.21~~	~~-- Camphor~~			~~kg~~	~~2914.21~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
	2914.22	-- Cyclohexanone and methylcyclohexanones			kg	2914.22					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.23	-- Ionones and methylionones			kg	2914.23					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.29	-- Other			kg	2914.29					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
	2914.29.10	--- Camphor			kg	2914.29.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	2914.29.90	--- Other			kg	2914.29.90					Free	Free		Free	Free			Free	12%	5%	2%			
		- Aromatic ketones without other oxygen function :																						
	2914.31	-- Phenylacetone (phenylpropan-2-one)		L	kg	2914.31					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.39	-- Other			kg	2914.39					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.40	- Ketone-alcohols and ketone-aldehydes			kg	2914.40					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.50	- Ketone-phenols and ketones with other oxygen function			kg	2914.50					Free	Free		Free	Free			Free	12%	5%	2%			
		- Quinones :																						
	2914.61	-- Anthraquinone			kg	2914.61					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.69	-- Other			kg	2914.69					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives				2914.70																		
	2914.70.10	--- Chlordecone	SC	L	kg	2914.70.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2914.70.90	--- Other			kg	2914.70.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
		VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																						
29.15		**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**																						
		- Formic acid, its salts and esters :																						
	2915.11	-- Formic acid			kg	2915.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.12	-- Salts of formic acid			kg	2915.12					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.13	-- Esters of formic acid			kg	2915.13					Free	Free		Free	Free			Free	12%	5%	2%			
		- Acetic acid and its salts; acetic anhydride :																						
	2915.21	-- Acetic acid			kg	2915.21					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.24	-- Acetic anhydride		L	kg	2915.24					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.29	-- Other			kg	2915.29					Free	Free		Free	Free			Free	12%	5%	2%			
		- Esters of acetic acid :																						
	2915.31	-- Ethyl acetate			kg	2915.31					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.32	-- Vinyl acetate			kg	2915.32					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.33	-- *n*-Butyl acetate			kg	2915.33					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.36	-- Dinoseb (ISO) acetate	RC	L	kg	2915.36					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.39	-- Other			kg	2915.39					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters			kg	2915.40					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.50	- Propionic acid, its salts and esters			kg	2915.50					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.60	- Butanoic acids, pentanoic acids, their salts and esters			kg	2915.60					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.70	- Palmitic acid, stearic acid, their salts and esters			kg	2915.70					Free	Free		Free	Free			Free	12%	5%	2%			
	2915.90	- Other			kg	2915.90					Free	Free		Free	Free			Free	12%	5%	2%			
29.16		**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**																						
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :																						
	2916.11	-- Acrylic acid and its salts			kg	2916.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.12	-- Esters of acrylic acid			kg	2916.12					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.13	-- Methacrylic acid and its salts			kg	2916.13					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.14	-- Esters of methacrylic acid			kg	2916.14					Free	Free		Free	Free			Free	Con	5%	2%			
	2916.15	-- Oleic, linoleic or linolenic acids, their salts and estrs			kg	2916.15					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.16	-- Binapacryl (ISO)		L	kg	2916.16					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.19	-- Other			kg	2916.19					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxiacids and their derivatives :				2916.20																		
	2916.20.10	--- D-allethrin (Pynamin forte)			kg	2916.20.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.20.20	--- D-trans allethrin (Esbiothrin)			kg	2916.20.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.20.30	--- Prallethrin (ETOC)			kg	2916.20.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.20.40	--- Transfluthrin			kg	2916.20.40					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.20.50	--- Permethrin			kg	2916.20.50					Free	Free		Free	Free			Free	12%	5%	2%			
	2916.20.90	--- Other			kg	2916.20.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Aromatic monocarboxilic acids, their anhydrides, halides, peroxides, peroxiacids and their derivatives :			
	2916.31	-- Benzoic acid, its salts and esters			kg
	2916.32	-- Benzoyl peroxide and benzoyl chloride			kg
	2916.34	-- Phenylacetic acid and its salts		L	kg
@@@	~~2916.35~~	~~-- Esters of phenylacetic acid~~			~~kg~~
@@@	~~2916.36~~	~~-- Binapacryl (ISO)~~			~~kg~~
	2916.39	-- Other			kg
29.17		**Polycarboxilic acids, their anhydrides, halides, peroxides and peroxiacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2917.11	-- Oxalic acid, its salts and esters			kg
	2917.12	-- Adipic acid, its salts and esters			kg
	2917.13	-- Azelaic acid, sebacic acid, their salts and esters			kg
	2917.14	-- Maleic anhydride			kg
	2917.19	-- Other			kg
	2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides,halides, peroxides, peroxyacids and their derivatives			kg
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxacids and their derivatives :			
	2917.32	-- Dioctyl orthophthalates			kg
	2917.33	-- Dinonyl or didecyl orthophthalates			kg
	2917.34	-- Other esters of orthophthalic acid			kg
	2917.35	-- Phthalic anhydride			kg
	2917.36	-- Terephthalic acid and its salts			kg
	2917.37	-- Dimethyl terephthalate			kg
	2917.39	-- Other			kg
29.18		**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2918.11	-- Lactic acid, its salts and esters			kg
	2918.12	-- Tartaric acid			kg
	2918.13	-- Salts and esters of tartaric acid			kg
	2918.14	-- Citric acid			kg
	2918.15	-- Salts and esters of citric acid			kg
	2918.16	-- Gluconic acid, its salts and esters			kg
	2918.18	-- Chlorobenzilate (ISO)	RC	L	kg
	2918.19	-- Other :			
	2918.19.10	--- 2,2-Diphenyl-2-hydroxyacetic acid	PCW	L	kg
	2918.19.90	--- Other			kg
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2918.21	-- Salicylic acid and its salts			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2916.31					Free	Free		Free	Free			Free	12%	5%	2%			
2916.32					Free	Free		Free	Free			Free	Con	5%	2%			
2916.34					Free	Free		Free	Free			Free	12%	5%	2%			
~~2916.35~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2916.36~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
2916.39					Free	Free		Free	Free			Free	12%	5%	2%			
2917.11					Free	Free		Free	Free			Free	12%	5%	2%			
2917.12					Free	Free		Free	Free			Free	12%	5%	2%			
2917.13					Free	Free		Free	Free			Free	12%	5%	2%			
2917.14					Free	Free		Free	Free			Free	12%	5%	2%			
2917.19					Free	Free		Free	Free			Free	12%	5%	2%			
2917.20					Free	Free		Free	Free			Free	12%	5%	2%			
2917.32					Free	Free		Free	Free			Free	12%	5%	2%			
2917.33					Free	Free		Free	Free			Free	12%	5%	2%			
2917.34					Free	Free		Free	Free			Free	12%	5%	2%			
2917.35					Free	Free		Free	Free			Free	12%	5%	2%			
2917.36					Free	Free		Free	Free			Free	12%	5%	2%			
2917.37					Free	Free		Free	Free			Free	12%	5%	2%			
2917.39					Free	Free		Free	Free			Free	12%	5%	2%			
2918.11					Free	Free		Free	Free			Free	12%	5%	2%			
2918.12					Free	Free		Free	Free			Free	12%	5%	2%			
2918.13					Free	Free		Free	Free			Free	12%	5%	2%			
2918.14					Free	Free		Free	Free			Free	12%	5%	2%			
2918.15					Free	Free		Free	Free			Free	12%	5%	2%			
2918.16					Free	Free		Free	Free			Free	12%	5%	2%			
2918.18					Free	Free		Free	Free			Free	12%	5%	2%			
2918.19																		
2918.19.10					Free	Free		Free	Free			Free	12%	5%	2%			
2918.19.90					Free	Free		Free	Free			Free	12%	5%	2%			
2918.21					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	2918.22	-- *O*-Acetylsalicylic acid, its salts and esters			kg
	2918.23	-- Other esters of salicylic acid and their salts			kg
	2918.29	-- Other			kg
	2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives			kg
		- Other :			
	2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters		L	kg
	2918.99	-- Other :			
	2918.99.10	--- (2,4-dichlorophenoxy) acetic acid (2,4-D)			kg
	2918.99.20	--- (4-chloro-2-methylphenoxy) acetic acid (MCPA)			kg
	2918.99.90	--- Other			kg
		VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.19		**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
	2919.10	- Tris(2,3-dibromopropyl) phosphate	RC	L	kg
	2919.90	- Other :			
	2919.90.10	--- Dichlorvos (DDVP)			kg
	2919.90.90	--- Other			kg
29.20		**Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	2920.11	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	RC	L	kg
	2920.19	-- Other :			
	2920.19.10	--- Fenithrothian and other nitrated derivatives		L	kg
	2920.19.90	--- Other			kg
	2920.90	- Other :			
	2920.90.10	--- Trimethyl phosphite		L	kg
	2920.90.20	--- Triethyl phosphite		L	kg
	2920.90.30	--- Diethyl phosphite		L	kg
	2920.90.40	--- Dimethyl phosphite		L	kg
	2920.90.50	--- Endosulfan [6,7,8,9,10,10-Hexachloro-1,5,5a,6,9,9a-hexahydro- 6,9-methano-2,4,3-benzodioxathiepine-3-oxide]	RC	L	kg
	2920.90.90	--- Other			kg
		IX.- NITROGEN-FUNCTION COMPOUNDS			
29.21		**Amine -function compounds (+).**			
		- Acyclic monoamines and their derivatives; salts thereof :			
	2921.11	-- Methylamine, di- or trimethylamine and their salts			kg
	2921.19	-- Other :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2918.22					Free	Free		Free	Free			Free	12%	5%	2%			
2918.23					Free	Free		Free	Free			Free	12%	5%	2%			
2918.29					Free	Free		Free	Free			Free	12%	5%	2%			
2918.30					Free	Free		Free	Free			Free	12%	5%	2%			
2918.91					Free	Free		Free	Free			Free	12%	5%	2%			
2918.99.10					Free	Free		Free	Free			Free	12%	5%	2%			
2918.99.20					Free	Free		Free	Free			Free	12%	5%	2%			
2918.99.90					Free	Free		Free	Free			Free	12%	5%	2%			
2919.10					Free	Free		Free	Free			Free	12%	5%	2%			
2919.90																		
2919.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
2919.90.90					Free	Free		Free	Free			Free	12%	5%	2%			
2920.11					Free	Free		Free	Free			Free	12%	5%	2%			
2920.19																		
2920.19.10					Free	Free		Free	Free			Free	12%	5%	2%			
2920.19.90					Free	Free		Free	Free			Free	12%	5%	2%			
2920.90																		
2920.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
2920.90.20					Free	Free		Free	Free			Free	12%	5%	2%			
2920.90.30					Free	Free		Free	Free			Free	12%	5%	2%			
2920.90.40					Free	Free		Free	Free			Free	12%	5%	2%			
2920.90.50					Free	Free		Free	Free			Free	12%	5%	2%			
2920.90.90					Free	Free		Free	Free			Free	12%	5%	2%			
2921.11					Free	Free		Free	Free			Free	12%	5%	2%			
2921.19																		

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	2921.19.10	---	2-(N,N-Diisopropylamino)ethyl chloride hydrochloride		L	kg	2921.19.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.19.20	---	2-(N,N-Dimethylamino)ethyl chloride hydrochloride		L	kg	2921.19.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.19.30	---	2-(N,N-Diethylamino)ethyl chloride hydrochloride		L	kg	2921.19.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.19.90	---	Other			kg	2921.19.90					Free	Free		Free	Free			Free	12%	5%	2%			
		-	Acyclic polyamines and their derivatives; salts thereof :																							
	2921.21	--	Ethylenediamine and its salts			kg	2921.21					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.22	--	Hexamethylenediamine and its salts			kg	2921.22					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.29	--	Other			kg	2921.29					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.30	-	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof			kg	2921.30					Free	Free		Free	Free			Free	12%	5%	2%			
		-	Aromatic monoamines and their derivatives; salts thereof :																							
	2921.41	--	Aniline and its salts		L	kg	2921.41					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.42	--	Aniline derivatives and their salts		L	kg	2921.42					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.43	--	Toluidines and their derivatives; salts thereof		L	kg	2921.43					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.44	--	Diphenylamine and its derivatives; salts thereof		L	kg	2921.44					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.45	--	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof		L	kg	2921.45					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.46	--	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phenetermine (INN); salts thereof		L	kg	2921.46					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.49	--	Other		L	kg	2921.49					Free	Free		Free	Free			Free	12%	5%	2%			
		-	Aromatic polyamines and their derivatives; salts thereof :																							
	2921.51	--	*o-*, *m-*, *p*-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof			kg	2921.51					Free	Free		Free	Free			Free	12%	5%	2%			
	2921.59	--	Other			kg	2921.59					Free	Free		Free	Free			Free	12%	5%	2%			
29.22		**Oxygen-function amino-compounds (+).**																								
		-	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :																							
	2922.11	--	Monoethanolamine and its salts			kg	2922.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2922.12	--	Diethanolamine and its salts			kg	2922.12					Free	Free		Free	Free			Free	12%	5%	2%			
	2922.13	--	Triethanolamine and its salts :				2922.13																			
	2922.13.10	---	Triethanolamine (2,2',2"-nitrilotriethanol)		L	kg	2922.13.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2922.13.90	---	Other			kg	2922.13.90					Free	Free		Free	Free			Free	12%	5%	2%			
	2922.14	--	Dextropropoxyphene (INN) and its salts			kg	2922.14					Free	Free		Free	Free			Free	12%	5%	2%			
	2922.19	--	Other :				2922.19																			
	2922.19.10	---	Methyldiethanolamine (2,2'-(methylimino)diethanol)		L	kg	2922.19.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2922.19.20	---	Ethyldiethanolamine (2,2'-(ethylimino)diethanol)		L	kg	2922.19.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2922.19.30	---	2-(N,N-Diisopropylamino)ethanol		L	kg	2922.19.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2922.19.90	---	Other			kg	2922.19.90					Free	Free		Free	Free			Free	12%	5%	2%			
		-	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxyen function, their ethers and esters; salts thereof :																							
	2922.21	--	Aminohydroxynaphthalenesulphonic acids and their salts			kg	2922.21					Free	Free		Free	Free			Free	12%	5%	2%			
	2922.29	--	Other :				2922.29																			
	2922.29.10	---	Anisidines, dianisidines, phenetidines, and their salts			kg	2922.29.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2922.29.90	---	Other			kg	2922.29.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		-	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :																							

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN) ; salts thereof			kg
	2922.39	-- Other			kg
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :			
	2922.41	-- Lysine and its esters; salts thereof			kg
	2922.42	-- Glutamic acid and its salts			kg
	2922.43	-- Anthranilic acid and its salts		L	kg
	2922.44	-- Tilidine (INN) and its salts			kg
	2922.49	-- Other			kg
	2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function			kg
29.23		**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.**			
	2923.10	- Choline and its salts			kg
	2923.20	- Lecithins and other phosphoaminolipids			kg
	2923.90	- Other			kg
29.24		**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**			
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :			
	2924.11	-- Meprobamate (INN)		L	kg
	2924.12	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	RC	L	kg
	2924.19	-- Other		L	kg
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :			
	2924.21	-- Ureines and their derivatives; salts thereof		L	kg
	2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts :			
	2924.23.10	--- 2-Acetamidobenzoic acid (N-acetylanthranilic acid)		L	kg
	2924.23.20	--- Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid)		L	kg
	2924.24	-- Ethinamate (INN)		L	kg
	2924.29	-- Other :			
	2924.29.10	--- Metalaxyl		L	kg
	2924.29.20	--- Fenobucarb (2-sec-butylphenyl methylcarbamate)		L	kg
	2924.29.30	--- Propanyl		L	kg
	2924.29.40	--- Propoxur		L	kg
	2924.29.50	--- Alachlor [2-chloro-N-(2,6-diethylphenyl)-N- methoxymethylacetamide)]		L	kg
	2924.29.90	--- Other		L	kg
29.25		**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**			
		- Imides and their derivatives; salts thereof :			
	2925.11	-- Saccharin and its salts			kg
	2925.12	-- Gluethimide (INN)			kg
	2925.19	-- Other			kg
		- Imines and their derivatives; salts thereof :			
	2925.21	-- Chlordimeform (ISO)		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2922.31					Free	Free		Free	Free			Free	12%	5%	2%			
2922.39					Free	Free		Free	Free			Free	12%	5%	2%			
2922.41					Free	Free		Free	Free			Free	12%	5%	2%			
2922.42					Free	Free		Free	Free			Free	12%	5%	2%			
2922.43					Free	Free		Free	Free			Free	12%	5%	2%			
2922.44					Free	Free		Free	Free			Free	12%	5%	2%			
2922.49					Free	Free		Free	Free			Free	12%	5%	2%			
2922.50					Free	Free		Free	Free			Free	12%	5%	2%			
2923.10					Free	Free		Free	Free			Free	12%	5%	2%			
2923.20					Free	Free		Free	Free			Free	12%	5%	2%			
2923.90					Free	Free		Free	Free			Free	12%	5%	2%			
2924.11					Free	Free		Free	Free			Free	12%	5%	2%			
2924.12					Free	Free		Free	Free			Free	12%	5%	2%			
2924.19					Free	Free		Free	Free			Free	12%	5%	2%			
2924.21					Free	Free		Free	Free			Free	12%	5%	2%			
2924.23																		
2924.23.10					Free	Free		Free	Free			Free	12%	5%	2%			
2924.23.20					Free	Free		Free	Free			Free	12%	5%	2%			
2924.24					Free	Free		Free	Free			Free	12%	5%	2%			
2924.29																		
2924.29.10					Free	Free		Free	Free			Free	12%	5%	2%			
2924.29.20					Free	Free		Free	Free			Free	12%	5%	2%			
2924.29.30					Free	Free		Free	Free			Free	12%	5%	2%			
2924.29.40					Free	Free		Free	Free			Free	12%	5%	2%			
2924.29.50					Free	Free		Free	Free			Free	12%	5%	2%			
2924.29.90					Free	Free		Free	Free			Free	12%	5%	2%			
2925.11					Free	Free		Free	Free			Free	12%	5%	2%			
2925.12					Free	Free		Free	Free			Free	12%	5%	2%			
2925.19					Free	Free		Free	Free			Free	12%	5%	2%			
2925.21					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	2925.29	-- Other		L	kg	2925.29					Free	Free		Free	Free			Free	12%	5%	2%			
29.26		**Nitrile-function compounds.**																						
	2926.10	- Acrylonitrile			kg	2926.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2926.20	- 1-Cyanoguanidine(dicyandiamide)			kg	2926.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2926.30	- Fenproporex (INN) and its salts; methadone (INN) intemediate (4-cyano-2-diemthylamino-4,4-diphenylbutane)			kg	2926.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2926.90	- Other			kg	2926.90					Free	Free		Free	Free			Free	12%	5%	2%			
29.27	2927.00	**Diazo-, azo- or azoxy-compounds.**			kg	2927.00					Free	Free		Free	Free			Free	12%	5%	2%			
29.28	2928.00	**Organic derivatives of hydrazine or of hydroxylamine.**			kg	2928.00					Free	Free		Free	Free			Free	12%	5%	2%			
29.29		**Compounds with other nitrogen function.**																						
	2929.10	- Isocyanates		L	kg	2929.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2929.90	- Other	PCW	L	kg	2929.90					Free	Free		Free	Free			Free	12%	5%	2%			
		X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES																						
29.30		**Organo-sulphur compounds.**																						
	2930.20	- Thiocarbamates and dithiocarbamates :				2930.20																		
	2930.20.10	--- Thiobencarb			kg	2930.20.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.20.90	--- Other			kg	2930.20.90					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.30	- Thiuram mono-, di- or tetrasulphides			kg	2930.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.40	- Methionine			kg	2930.40					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.50	- Captafol (ISO) and methamidophos (ISO)	RC	L	kg	2930.50					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.90	- Other :				2930.90																		
	2930.90.10	--- Malathion		L	kg	2930.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.90.20	--- Edifenphos			kg	2930.90.20					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.90.30	--- Fenamiphos			kg	2930.90.30					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.90.40	--- Fenthion			kg	2930.90.40					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.90.50	--- Phenthoate			kg	2930.90.50					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.90.60	--- 2-(N,N-Diethylamino)ethanethiol		L	kg	2930.90.60					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.90.70	--- Bis(2-hydroxyethyl)sulphide and O,O-Diethyl S-2-diethylaminoethyl phosphorothiolate	PCW	L	kg	2930.90.70					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.90.80	--- Aldicarb [2-methyl-2-(methylthio)propionaldehyde O-methylcarbamoyloxime]	RC	L	kg	2930.90.80					Free	Free		Free	Free			Free	12%	5%	2%			
	2930.90.90	--- Other			kg	2930.90.90					Free	Free		Free	Free			Free	12%	5%	2%			
~~**29.31**~~ @@@	~~2931.00~~	~~**Other organo-inorganic compounds :**~~				~~2931.00~~																		
@@@	~~2931.00.10~~	~~--- Tributyl tin~~			~~kg~~	~~2931.00.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~2931.00.20~~	~~--- Triphenyl tin~~			~~kg~~	~~2931.00.20~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~2931.00.30~~	~~--- Organo-mercury compound~~			~~kg~~	~~2931.00.30~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
@@@	~~2931.00.40~~	~~--- Tetraethyl lead~~			~~kg~~
@@@	~~2931.00.50~~	~~--- Tetramethyl lead~~			~~kg~~
@@@	~~2931.00.60~~	~~--- Exolit OP 560 TP (phosphonic acid, methyl-, polyglycol ester)~~		~~L~~	~~kg~~
@@@	~~2931.00.70~~	~~--- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphorinan-5-yl)methyl methyl methylphosphonate~~		~~L~~	~~kg~~
@@@	~~2931.00.80~~	~~--- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphorinan-5-yl)methyl] methylposphonate~~		~~L~~	~~kg~~
@@@		~~--- Other :~~			
@@@	~~2931.00.91~~	~~---- Butyl methylphosphinate~~		~~L~~	~~kg~~
@@@	~~2931.00.92~~	~~---- Methylphosphonous dichloride~~		~~L~~	~~kg~~
@@@	~~2931.00.93~~	~~---- Methylphosphonic dichloride~~		~~L~~	~~kg~~
@@@	~~2931.00.94~~	~~---- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide~~		~~L~~	~~kg~~
@@@	~~2931.00.95~~	~~---- Dimethyl methylphosphonate~~		~~L~~	~~kg~~
@@@	~~2931.00.96~~	~~---- Diethyl ethylphosphonate~~		~~L~~	~~kg~~
@@@	~~2931.00.97~~	~~---- Sodium 3-(trihydroxysilyl)propyl methylphosphonate~~		~~L~~	~~kg~~
@@@	~~2931.00.99~~	~~---- Other~~			~~kg~~
29.31		**Other organo-inorganic compounds .**			
	2931.10	- Tetramethyl lead and tetraethyl lead			
	2931.10.10	--- Tetraethyl lead	RC	L	kg
	2931.10.20	--- Tetramethyl lead	RC	L	kg
	2931.20	- Tributyltin compounds	RC	L	kg
	2931.90	- Other			
	2931.90.10	--- Triphenyl tin			kg
	2931.90.20	--- Organo-mercury compound		L	kg
	2931.90.30	--- Exolit OP 560 TP (phosphonic acid, methyl-, polyglycol ester)		L	kg
	2931.90.40	--- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphorinan-5-yl)methyl methyl methylphosphonate		L	kg
	2931.90.50	--- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphorinan-5-yl)methyl] methylposphonate		L	kg
		--- Other			
	2931.90.91	---- Butyl methylphosphinate		L	kg
	2931.90.92	---- Methylphosphonous dichloride		L	kg
	2931.90.93	---- Methylphosphonic dichloride		L	kg
	2931.90.94	---- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide		L	kg
	2931.90.95	---- Dimethyl methylphosphonate	PCW	L	kg
	2931.90.96	---- Diethyl ethylphosphonate		L	kg
	2931.90.97	---- Sodium 3-(trihydroxysilyl)propyl methylphosphonate		L	kg
	2931.90.99	---- Other			kg
29.32		**Heterocyclic compounds with oxygen hetero-atom(s) only (+).**			
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
	2932.11	-- Tetrahydrofuran			kg
	2932.12	-- 2-Furaldehyde (furfuraldehyde)			kg
	2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
~~2931.00.40~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.50~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.60~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.70~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.80~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
-																		
~~2931.00.91~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.92~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.93~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.94~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.95~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.96~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.97~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2931.00.99~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
2931.10																		
2931.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
2931.10.20					Free	Free		Free	Free			Free	12%	5%	2%			
2931.20					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90																		
2931.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.20					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.30					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.40					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.50					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.90																		
2931.90.91					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.92					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.93					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.94					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.95					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.96					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.97					Free	Free		Free	Free			Free	12%	5%	2%			
2931.90.99					Free	Free		Free	Free			Free	12%	5%	2%			
2932.11					Free	Free		Free	Free			Free	12%	5%	2%			
2932.12					Free	Free		Free	Free			Free	12%	5%	2%			
2932.13					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	2932.19	--	Other			kg
	2932.20	-	Lactones			kg
@@@	~~2932.21~~	~~--~~	~~Coumarin, methylcoumarins and ethylcoumarins~~		-	~~kg~~
@@@	~~2932.29~~	~~--~~	~~Other lactones :~~			
@@@	~~2932.29.10~~	~~---~~	~~Coumatetralyl~~			~~kg~~
@@@	~~2932.29.90~~	~~---~~	~~Other~~			~~kg~~
	2932.20.10	---	Coumatetralyl			kg
	2932.20.90	---	Other			kg
		-	Other :			
	2932.91	--	Isosafrole		L	kg
	2932.92	--	1-(1,3-Benzodioxol-5-yl)propan-2-one		L	kg
	2932.93	--	Piperonal		L	kg
	2932.94	--	Safrole		L	kg
	2932.95	--	Tetrahydrocannabinols (all isomers)			kg
	2932.99	--	Other :			
	2932.99.10	---	Carbofuran		L	kg
	2932.99.20	---	Polychlorinated dibenzo-p-dioxins	SC	L	kg
	2932.99.30	---	Polychlorinated dibenzofurans (PCDD/PCDF)	SC	L	kg
	2932.99.90	---	Other			kg
29.33			**Heterocyclic compounds with nitrogen hetero-atom(s) only (+).**			
		-	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :			
	2933.11	--	Phenazone (antipyrin) and its derivatives			kg
	2933.19	--	Other			kg
		-	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :			
	2933.21	--	Hydantoin and its derivatives		L	kg
	2933.29	--	Other			kg
		-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :			
	2933.31	--	Pyridine and its salts			kg
	2933.32	--	Piperidine and its salts		L	kg
	2933.33	--	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl(INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidin (INN), intermediate A, phencyclindine (INN) (PCP), phenoperidine (INN), piprodrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof			kg
	2933.39	--	Other :			
	2933.39.10	---	Paraquat dichloride			kg
	2933.39.20	---	3-Quinuclidinyl benzilate (1-azabicyclo[2.2.2]oct-3-yl hydroxy(diphenyl)acetate)	PCW	L	kg
	2933.39.90	---	Other			kg
		-	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :			
	2933.41	--	Levorphanol (INN) and its salts			kg
	2933.49	--	Other			kg
		-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2932.19					Free	Free		Free	Free			Free	12%	5%	2%			
2932.20																		
~~2932.21~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2932.29~~																		
~~2932.29.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2932.29.90~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
2932.20.10					Free	Free		Free	Free			Free	12%	5%	2%			
2932.20.90					Free	Free		Free	Free			Free	12%	5%	2%			
2932.91					Free	Free		Free	Free			Free	12%	5%	2%			
2932.92					Free	Free		Free	Free			Free	12%	5%	2%			
2932.93					Free	Free		Free	Free			Free	12%	5%	2%			
2932.94					Free	Free		Free	Free			Free	12%	5%	2%			
2932.95					Free	Free		Free	Free			Free	12%	5%	2%			
2932.99																		
2932.99.10					Free	Free		Free	Free			Free	12%	5%	2%			
2932.99.20					Free	Free		Free	Free			Free	12%	5%	2%			
2932.99.30					Free	Free		Free	Free			Free	12%	5%	2%			
2932.99.90					Free	Free		Free	Free			Free	12%	5%	2%			
2933.11					Free	Free		Free	Free			Free	12%	5%	2%			
2933.19					Free	Free		Free	Free			Free	12%	5%	2%			
2933.21					Free	Free		Free	Free			Free	12%	5%	2%			
2933.29					Free	Free		Free	Free			Free	12%	5%	2%			
2933.31					Free	Free		Free	Free			Free	12%	5%	2%			
2933.32					Free	Free		Free	Free			Free	12%	5%	2%			
2933.33					Free	Free		Free	Free			Free	12%	5%	2%			
2933.39																		
2933.39.10					Free	Free		Free	Free			Free	12%	5%	2%			
2933.39.20					Free	Free		Free	Free			Free	12%	5%	2%			
2933.39.90					Free	Free		Free	Free			Free	12%	5%	2%			
2933.41					Free	Free		Free	Free			Free	12%	5%	2%			
2933.49					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	2933.52	--	Malonylurea (barbituric acid) and its salts		L	kg
	2933.53	--	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN), and vinylbital (INN); salts thereof		L	kg
	2933.54	--	Other derivatives of malonylurea (barbituric acid); salts thereof		L	kg
	2933.55	--	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof			kg
	2933.59	--	Other :			
	2933.59.10	---	Diazinon			kg
	2933.59.90	---	Other			kg
		-	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :			
	2933.61	--	Melamine			kg
	2933.69	--	Other		L	kg
		-	Lactams :			
	2933.71	--	6-Hexanelactam (epsilon-caprolactam)			kg
	2933.72	--	Clobazam (INN) and methyprylon (INN)			kg
	2933.79	--	Other lactams			kg
		-	Other :			
	2933.91	--	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof			kg
	2933.99	--	Other :			
	2933.99.10	---	Bitertnol			kg
	2933.99.90	---	Other			kg
29.34			**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**			
	2934.10	-	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure			kg
	2934.20	-	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused			kg
	2934.30	-	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused			kg
		-	Other :			
	2934.91	--	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof			kg
	2934.99	--	Other			kg
29.35	2935.00		**Sulphonamides.**			kg
			XI.- PROVITAMINS, VITAMINS AND HORMONES			
29.36			**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent (+).**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2933.52					Free	Free		Free	Free			Free	12%	5%	2%			
2933.53					Free	Free		Free	Free			Free	12%	5%	2%			
2933.54					Free	Free		Free	Free			Free	12%	5%	2%			
2933.55					Free	Free		Free	Free			Free	12%	5%	2%			
2933.59																		
2933.59.10					Free	Free		Free	Free			Free	12%	5%	2%			
2933.59.90					Free	Free		Free	Free			Free	12%	5%	2%			
2933.61					Free	Free		Free	Free			Free	12%	5%	2%			
2933.69					Free	Free		Free	Free			Free	12%	5%	2%			
2933.71					Free	Free		Free	Free			Free	12%	5%	2%			
2933.72					Free	Free		Free	Free			Free	12%	5%	2%			
2933.79					Free	Free		Free	Free			Free	12%	5%	2%			
2933.91					Free	Free		Free	Free			Free	12%	5%	2%			
2933.99																		
2933.99.10					Free	Free		Free	Free			Free	12%	5%	2%			
2933.99.90					Free	Free		Free	Free			Free	12%	5%	2%			
2934.10					Free	Free		Free	Free			Free	12%	5%	2%			
2934.20					Free	Free		Free	Free			Free	12%	5%	2%			
2934.30					Free	Free		Free	Free			Free	12%	5%	2%			
2934.91					Free	Free		Free	Free			Free	12%	5%	2%			
2934.99					Free	Free		Free	Free			Free	12%	5%	2%			
2935.00					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
		- Vitamins and their derivatives, unmixed :																						
	2936.21	-- Vitamins A and their derivatives			kg	2936.21					Free	Free		Free				Free	Ex	5%	2%			
	2936.22	-- Vitamin B_1 and its derivatives			kg	2936.22					Free	Free		Free				Free	Ex	5%	2%			
	2936.23	-- Vitamin B_2 and its derivatives			kg	2936.23					Free	Free		Free				Free	Ex	5%	2%			
	2936.24	-- D- or DL- Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives			kg	2936.24					Free	Free		Free				Free	Ex	5%	2%			
	2936.25	-- Vitamin B_6 and its derivatives			kg	2936.25					Free	Free		Free				Free	Ex	5%	2%			
	2936.26	-- Vitamin B_{12} and its derivatives			kg	2936.26					Free	Free		Free				Free	Ex	5%	2%			
	2936.27	-- Vitamin C and its derivatives			kg	2936.27					Free	Free		Free				Free	Ex	5%	2%			
	2936.28	-- Vitamin E and its derivatives			kg	2936.28					Free	Free		Free				Free	Ex	5%	2%			
	2936.29	-- Other vitamins and their derivatives			kg	2936.29					Free	Free		Free				Free	Ex	5%	2%			
	2936.90	- Other, including natural concentrates			kg	2936.90					Free	Free		Free				Free	Ex	5%	2%			
29.37		**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.**																						
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :																						
	2937.11	-- Somatotropin, its derivatives and structural analogues			kg	2937.11					Free	Free		Free	Free			Free	12%	5%	2%			
	2937.12	-- Insulin and its salts			kg	2937.12					Free	Free		Free	Free			Free	12%	5%	2%			
	2937.19	-- Other			kg	2937.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Steroidal hormones, their derivatives and structural analogues :																						
	2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)			kg	2937.21					Free	Free		Free	Free			Free	12%	5%	2%			
	2937.22	-- Halogenated derivatives of corticosteroidal hormones			kg	2937.22					Free	Free		Free	Free			Free	12%	5%	2%			
	2937.23	-- Oestrogens and progestogens			kg	2937.23					Free	Free		Free	Free			Free	12%	5%	2%			
	2937.29	-- Other			kg	2937.29					Free	Free		Free	Free			Free	12%	5%	2%			
@@@		~~- Catecholamine hormones, their derivatives and structural analogues :~~																						
@@@	~~2937.31~~	~~-- Epinephrine~~			~~kg~~	~~2937.31~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~2937.39~~	~~-- Other~~			~~kg~~	~~2937.39~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~2937.40~~	~~- Amino-acid derivatives~~			~~kg~~	~~2937.40~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
	2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues			kg	2937.50					Free	Free		Free	Free			Free	12%	5%	2%			
	2937.90	- Other			kg	2937.90					Free	Free		Free	Free			Free	12%	5%	2%			
		XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES																						
29.38		**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**																						
	2938.10	- Rutoside (rutin) and its derivatives			kg	2938.10					Free	Free		Free	Free			Free	12%	5%	2%			
	2938.90	- Other			kg	2938.90					Free	Free		Free	Free			Free	12%	5%	2%			
29.39		**Vegetable alkaloids, natural or reproduce by synthesis, and their salts, ethers, esters and other derivatives.**																						
		- Alkaloids of opium and their derivatives; salts thereof :																						
	2939.11	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine			kg	2939.11					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
			(INN), thebacon (INN) and thebaine; salts thereof			
	2939.19	--	Other			kg
	2939.20	-	Alkaloids of cinchona and their derivatives; salts thereof			kg
	2939.30	-	Caffeine and its salts			kg
		-	Ephedrines and their salts :			
	2939.41	--	Ephedrine and its salts		L	kg
	2939.42	--	Pseudoephedrine (INN) and its salts		L	kg
	2939.43	--	Cathine (INN) and its salts			kg
	2939.44	--	Norephedrine and its salts		L	kg
	2939.49	--	Other			kg
@@@	~~2939.49.10~~	~~---~~	~~Norephedrine and its salts~~		~~L~~	~~kg~~
@@@	~~2939.49.90~~	~~---~~	~~Other~~			~~kg~~
		-	Theophylline and aminophyline (theophylline-ethyllenediamine) and their derivatives; salts thereof :			
	2939.51	--	Fenetylline (INN) and its salts			kg
	2939.59	--	Other			kg
		-	Alkaloids of rye ergot and their derivatives; salts thereof :			
	2939.61	--	Ergometrine (INN) and its salts		L	kg
	2939.62	--	Ergotamine (INN) and its salts		L	kg
	2939.63	--	Lysergic acid and its salts		L	kg
	2939.69	--	Other			kg
		-	Other :			
	2939.91	--	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate: salts, esters and other derivatives thereof			kg
	2939.99	--	Other			kg
			XIII.-OTHER ORGANIC COMPOUNDS			
29.40	2940.00		**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar ester and their salts, other than products of heading 29.37, 29.38 or 29.39.**			kg
29.41			**Antibiotics (+).**			
	2941.10	-	Penicillins and their derivatives with a penicillanic acid structure; salts thereof			kg
	2941.20	-	Streptomycins and their derivatives; salts thereof			kg
	2941.30	-	Tetracyclines and their derivatives; salts thereof			kg
	2941.40	-	Chloramphenicol and its derivatives; salts thereof			kg
	2941.50	-	Erythromycin and its derivatives; salts thereof			kg
	2941.90	-	Other			kg
29.42	2942.00		**Other organic compounds.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
2939.19					Free	Free		Free	Free			Free	12%	5%	2%			
2939.20					Free	Free		Free	Free			Free	12%	5%	2%			
2939.30					Free	Free		Free	Free			Free	12%	5%	2%			
2939.41					Free	Free		Free	Free			Free	12%	5%	2%			
2939.42					Free	Free		Free	Free			Free	12%	5%	2%			
2939.43					Free	Free		Free	Free			Free	12%	5%	2%			
2939.44					Free	Free		Free	Free			Free	12%	5%	2%			
2939.49					Free	Free		Free	Free			Free	12%	5%	2%			
~~2939.49.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~2939.49.90~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
2939.51					Free	Free		Free	Free			Free	12%	5%	2%			
2939.59					Free	Free		Free	Free			Free	12%	5%	2%			
2939.61					Free	Free		Free	Free			Free	12%	5%	2%			
2939.62					Free	Free		Free	Free			Free	12%	5%	2%			
2939.63					Free	Free		Free	Free			Free	12%	5%	2%			
2939.69					Free	Free		Free	Free			Free	12%	5%	2%			
2939.91					Free	Free		Free	Free			Free	12%	5%	2%			
2939.99					Free	Free		Free	Free			Free	12%	5%	2%			
2940.00					Free	Free		Free	Free			Free	12%	5%	2%			
2941.10					Free	Free		Free	Free			Free	12%	5%	2%			
2941.20					Free	Free		Free	Free			Free	12%	5%	2%			
2941.30					Free	Free		Free	Free			Free	12%	5%	2%			
2941.40					Free	Free		Free	Free			Free	12%	5%	2%			
2941.50					Free	Free		Free	Free			Free	12%	5%	2%			
2941.90					Free	Free		Free	Free			Free	12%	5%	2%			
2942.00					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 30

Pharmaceutical products

Notes.

1. This Chapter does not cover :

   (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
   (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
   (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
   (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
   (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
   (f) Soap or other products of heading 34.01 containing added medicaments;
   (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
   (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2.- ~~For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.~~

2.- For the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :

   (a) As unmixed products :

      (1) Unmixed products dissolved in water;
      (2) All goods of Chapter 28 or 29; and
      (3) Simple vegetable extracts of heading 13.02, merely standardized or dissolved in any solvent;

   (b) As products which have been mixed :

      (1) Colloidal solutions and suspensions (other than colloidal sulphur);
      (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
      (3) Salts and concentrates obtained by evaporating natural mineral waters.

4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :

   (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
   (b) Sterile laminaria and sterile laminaria tents;
   (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
   (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
   (e) Blood-grouping reagents;
   (f) Dental cements and other dental fillings; bone reconstruction cements;
   (g) First-aid boxes and kits;
   (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
   (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
   (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
   (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
30.01		**Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.**			
	3001.20	- Extracts of glands or other organs or of their secretions		L	kg
	3001.90	- Other		L	kg
~~**30.02 @@@**~~		~~**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.**~~			
30.02		**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.**			
~~@@@~~	~~3002.10~~	~~- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes~~		~~L~~	~~kg~~

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3001.20					Free	Free		Free				Free	Ex	Ex	Ex			
3001.90					Free	Free		Free				Free	Ex	Ex	Ex			
~~3002.10~~					~~Free~~	~~Free~~		~~Free~~				~~Free~~	~~Ex~~	~~Ex~~	~~Ex~~			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	3002.10	-	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes		L	kg
	3002.20	-	Vaccines for human medicine		L	kg
	3002.30	-	Vaccines for veterinary medicine		L	kg
	3002.90	-	Other :			
	3002.90.10	---	Saxitoxin ([(4R)-10,10-dihydroxy-2,6-diiminooctahydro-1H,8H-pyrrolo[1,2-c]purin-4-yl]methyl carbamate)		L	kg
	3002.90.90	---	Other		L	kg
30.03			**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**			
	3003.10	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		L	kg
	3003.20	-	Containing other antibiotics		L	kg
		-	Containing hormones or other products of heading 29.37 but not containing antibiotics :			
	3003.31	--	Containing insulin		L	kg
	3003.39	--	Other		L	kg
	3003.40	-	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics		L	kg
	3003.90	-	Other :			
		---	Ayurveda / Herbal preparations :			
	3003.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda		L	kg
	3003.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda		L	kg
	3003.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda		L	kg
	3003.90.14	----	Schedule 04 preparations certified by the Commissioner of Ayurveda		L	kg
	3003.90.15	----	Schedule 05 preparations certified by the Commissioner of Ayurveda		L	kg
	3003.90.19	----	Other		L	kg
	3003.90.90	---	Other		L	kg
30.04			**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.**			
	3004.10	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		L	kg
	3004.20	-	Containing other antibiotics		L	kg
		-	Containing hormones or other products of heading 29.37 but not containing antibiotics :			
	3004.31	--	Containing insulin		L	kg
	3004.32	--	Containing adrenal corticosteroid hormones, their derivatives or structural analogues		L	kg
	3004.39	--	Other		L	kg
	3004.40	-	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics		L	kg
	3004.50	-	Other medicaments containing vitamins or other products of heading 29.36		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3002.10					Free	Free		Free				Free	Ex	Ex	Ex			
3002.20					Free	Free		Free				Free	Ex	Ex	Ex			
3002.30					Free	Free		Free				Free	Ex	Ex	Ex			
3002.90																		
3002.90.10					Free	Free		Free				Free	Ex	Ex	Ex			
3002.90.90					Free	Free		Free				Free	Ex	Ex	Ex			
3003.10					Free	Free		Free				Free	Ex	Ex	Ex			
3003.20					Free	Free		Free				Free	Ex	Ex	Ex			
3003.31					Free	Free		Free				Free	Ex	Ex	Ex			
3003.39					Free	Free		Free				Free	Ex	Ex	Ex			
3003.40					Free	Free		Free				Free	Ex	Ex	Ex			
3003.90																		
3003.90.11					Free	Free		Free				Free	Ex	Ex	Ex	30% or Rs.2000/= per Kg		
3003.90.12					Free	Free		Free				Free	Ex	Ex	Ex	20% or Rs.500/= per Kg		
3003.90.13					Free	Free		Free				Free	Ex	Ex	Ex	10% or Rs.200/= per Kg		
3003.90.14					Free	Free		Free				Free	Ex	Ex	Ex			
3003.90.15					Free	Free		Free				Free	Ex	Ex	Ex	35% or Rs.2000/= per Kg		
3003.90.19					Free	Free		Free				Free	Ex	Ex	Ex	35% or Rs.2000/= per Kg		
3003.90.90					Free	Free		Free				Free	Ex	Ex	Ex			
3004.10					Free	Free		Free				Free	Ex	Ex	Ex			
3004.20					Free	Free		Free				Free	Ex	Ex	Ex			
3004.31					Free	Free		Free				Free	Ex	Ex	Ex			
3004.32					Free	Free		Free				Free	Ex	Ex	Ex			
3004.39					Free	Free		Free				Free	Ex	Ex	Ex			
3004.40					Free	Free		Free				Free	Ex	Ex	Ex			
3004.50					Free	Free		Free				Free	Ex	Ex	Ex			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	3004.90	- Other :			
		--- Ayurveda / Herbal preparations			
	3004.90.11	---- Schedule 01 preparations certified by the Commissioner of Ayurveda		L	kg
	3004.90.12	---- Schedule 02 preparations certified by the Commissioner of Ayurveda		L	kg
	3004.90.13	---- Schedule 03 preparations certified by the Commissioner of Ayurveda		L	kg
	3004.90.14	---- Schedule 04 preparations certified by the Commissioner of Ayurveda		L	kg
	3004.90.15	---- Schedule 05 preparations certified by the Commissioner of Ayurveda		L	kg
	3004.90.19	---- Other		L	kg
	3004.90.20	--- Antineoplastics and immunosuppressives		L	kg
	3004.90.90	--- Other		L	kg
30.05		**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.**			
	3005.10	- Adhesive dressings and other articles having an adhesive layer			kg
	3005.90	- Other			kg
30.06		**Pharmaceutical goods specified in Note 4 to this Chapter.**			
	3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable		L	kg
	3006.20	- Blood-grouping reagents		L	kg
	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient		L	kg
	3006.40	- Dental cement and other dental fillings; bone reconstruction cements			kg
	3006.50	- First-aid boxes and kits			kg
	3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides			kg
	3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments			kg
		- Other :			
	3006.91	-- Appliances identifiable for ostomy use			kg
	3006.92	-- Waste pharmaceuticals		B	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3004.90																		
3004.90.11					Free	Free		Free				Free	Ex	Ex	Ex	30% or Rs.2000/= per Kg		
3004.90.12					Free	Free		Free				Free	Ex	Ex	Ex	20% or Rs.500/= per Kg		
3004.90.13					Free	Free		Free				Free	Ex	Ex	Ex	10% or Rs.200/= per Kg		
3004.90.14					Free	Free		Free				Free	Ex	Ex	Ex			
3004.90.15					Free	Free		Free				Free	Ex	Ex	Ex	35% or Rs.2000/= per Kg		
3004.90.19					Free	Free		Free				Free	Ex	Ex	Ex	35% or Rs.2000/= per Kg		
3004.90.20					Free	Free		Free				Free	Ex	Ex	Ex			
3004.90.90					Free	Free		Free				Free	Ex	Ex	Ex			
3005.10												15%	12%	5%	2%	Rs.75/= per kg		
3005.90												15%	12%	5%	2%	Rs.75/= per kg		
3006.10					Free	Free		Free				Free	Ex	Ex	Ex			
3006.20					Free	Free		Free				Free	Ex	Ex	Ex			
3006.30					Free	Free		Free				Free	Ex	Ex	Ex			
3006.40					Free	Free		Free				Free	Ex	Ex	Ex			
3006.50					Free	Free		Free				Free	Ex	Ex	Ex			
3006.60					Free	Free		Free				Free	Ex	Ex	Ex			
3006.70					Free	Free		Free				Free	Ex	Ex	Ex			
3006.91					Free	Free		Free				Free	Ex	Ex	Ex			
3006.92					Free	Free		Free				Free	Ex	Ex	Ex			

Chapter 31

Fertilizers

Notes.

1.- This Chapter does not cover :

(a) Animal blood of heading 05.11;
(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

(i) Sodium nitrate, whether or not pure;
(ii) Ammonium nitrate, whether or not pure;
(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
(iv) Ammonium sulphate, whether or not pure;
(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
(vii) Calcium cyanamide, whether or not pure or treated with oil;
(viii) Urea, whether or not pure.

(b) Fertilizers consisting of any of the goods described in (a) above mixed together.
(c) Fertilizers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
(d) Liquid fertilizers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

(i) Basic slag;
(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
(iii) Superphosphates (single, double or triple);
(iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilizers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
(c) Fertilizers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilizing substances.

4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
(iii) Potassium sulphate, whether or not pure;
(iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilizers consisting of any of the goods described in (a) above mixed together.

5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogen-orthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6.- For the purposes of heading 31.05, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.								
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
31.01	3101.00	**Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.**		L	kg	3101.00					Free	Free		Free	Free			Free	Ex	5%	2%			
31.02		**Mineral or chemical fertilisers, nitrogenous.**																						
	3102.10	- Urea, whether or not in aqueous solution			kg	3102.10					Free	Free		Free	Free			Free	Ex	5%	Ex			
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :																						
	3102.21	-- Ammonium sulphate			kg	3102.21					Free	Free		Free	Free			Free	Ex	5%	Ex			
	3102.29	-- Other			kg	3102.29					Free	Free		Free	Free			Free	Ex	5%	Ex			
	3102.30	- Ammonium nitrate, whether or not in aqueous solution			kg	3102.30					Free	Free		Free	Free			Free	Ex	5%	Ex			
	3102.40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances			kg	3102.40					Free	Free		Free	Free			Free	Ex	5%	Ex			
	3102.50	- Sodium nitrate			kg	3102.50					Free	Free		Free	Free			Free	Ex	5%	Ex			
	3102.60	- Double salts and mixtures of calcium nitrate and ammonium nitrate			kg	3102.60					Free	Free		Free	Free			Free	Ex	5%	Ex			
	3102.80	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution			kg	3102.80					Free	Free		Free	Free			Free	Ex	5%	Ex			
	3102.90	- Other, including mixtures not specified in the foregoing sub headings			kg	3102.90					Free	Free		Free	Free			Free	Ex	5%	Ex			
31.03		**Mineral or chemical fertilisers, phosphatic.**																						
	3103.10	- Superphosphates			kg	3103.10					Free	Free		Free	Free			Free	Ex	5%	Ex			
	3103.90	- Other			kg	3103.90					Free	Free		Free	Free			Free	Ex	5%	Ex			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
31.04		**Mineral or chemical fertilisers, potassic.**			
	3104.20	- Potassium chloride			kg
	3104.30	- Potassium sulphate			kg
	3104.90	- Other			kg
31.05		**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**			
	3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg			kg
	3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium			kg
	3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)			kg
	3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)			kg
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :			
	3105.51	-- Containing nitrates and phosphates			kg
	3105.59	-- Other			kg
	3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium			kg
	3105.90	- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3104.20					Free	Free		Free	Free			Free	Ex	5%	Ex			
3104.30					Free	Free		Free	Free			Free	Ex	5%	Ex			
3104.90					Free	Free		Free	Free			Free	Ex	5%	Ex			
3105.10					Free	Free		Free	Free			Free	Ex	5%	Ex			
3105.20					Free	Free		Free	Free			Free	Ex	5%	Ex			
3105.30					Free	Free		Free	Free			Free	Ex	5%	Ex			
3105.40					Free	Free		Free	Free			Free	Ex	5%	Ex			
3105.51					Free	Free		Free	Free			Free	Ex	5%	Ex			
3105.59					Free	Free		Free	Free			Free	Ex	5%	Ex			
3105.60					Free	Free		Free	Free			Free	Ex	5%	Ex			
3105.90					Free	Free		Free	Free			Free	Ex	5%	Ex			

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
32.01		**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**																						
	3201.10	- Quebracho extract			kg	3201.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3201.20	- Wattle extract			kg	3201.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3201.90	- Other			kg	3201.90					Free	Free		Free	Free			Free	12%	5%	2%			
32.02		**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**																						
	3202.10	- Synthetic organic tanning substances			kg	3202.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3202.90	- Other			kg	3202.90					Free	Free		Free	Free			Free	12%	5%	2%			
32.03	3203.00	**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.**			kg	3203.00					Free	Free		Free				Free	12%	5%	2%			
32.04		**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as lumininophores, whether or not chemically defined (+).**																						
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :																						
	3204.11	-- Disperse dyes and preparations based thereon			kg	3204.11					Free	Free		Free				Free	Ex	5%	2%			
	3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes an preparations based thereon			kg	3204.12					Free	Free		Free				Free	Ex	5%	2%			
	3204.13	-- Basic dyes and preparations based thereon			kg	3204.13					Free	Free		Free				Free	Ex	5%	2%			
	3204.14	-- Direct dyes and preparations based thereon			kg	3204.14					Free	Free		Free				Free	Ex	5%	2%			
	3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon			kg	3204.15					Free	Free		Free				Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	3204.16	-- Reactive dyes and preparations based thereon			kg	3204.16					Free	Free		Free				Free	Ex	5%	2%			
	3204.17	-- Pigments and preparations based thereon			kg	3204.17	Free				Free	Free		Free				Free	Ex	5%	2%			
	3204.19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11t 3204.19			kg	3204.19					Free	Free		Free				Free	12%	5%	2%			
	3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents			kg	3204.20					Free	Free		Free				Free	12%	5%	2%			
	3204.90	- Other			kg	3204.90					Free	Free		Free				Free	12%	5%	2%			
32.05	3205.00	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.**			kg	3205.00					Free	Free		Free				Free	12%	5%	2%			
32.06		**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined (+).**																					
		- Pigments and preparations based on titanium dioxide :																					
	3206.11	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter			kg	3206.11					Free	Free		Free				Free	12%	5%	2%			
	3206.19	-- Other			kg	3206.19					Free	Free		Free				Free	12%	5%	2%			
	3206.20	- Pigments and preparations based on chromium compounds			kg	3206.20					Free	Free		Free				Free	12%	5%	2%			
		- Other colouring matter and other preparations :																					
	3206.41	-- Ultramarine and preparations based thereon			kg	3206.41					Free	Free		Free				Free	12%	5%	2%			
	3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide			kg	3206.42					Free	Free		Free				Free	12%	5%	2%			
	3206.49	-- Other			kg	3206.49					Free	Free		Free				Free	12%	5%	2%			
	3206.50	- Inorganic products of a kind used as luminophores			kg	3206.50				Free	Free	Free		Free				Free	12%	5%	2%			
32.07		**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.**																					
	3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations			kg	3207.10					Free	Free		Free				Free	12%	5%	2%			
	3207.20	- Vitrifiable enamels and glazes, engobes (slips and similar preparations)			kg	3207.20					Free	Free		Free				Free	12%	5%	2%			
	3207.30	- Liquid lustres and similar preparations			kg	3207.30					Free	Free		Free				Free	12%	5%	2%			
	3207.40	- Glass frit and other glass, in the form of powder, granules or flakes			kg	3207.40					Free	Free		Free				Free	12%	5%	2%			
32.08		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.**																					
	3208.10	- Based on polyesters :				3208.10																	
	3208.10.10	--- Paints (including enamels)			kg	3208.10.10												30%	12%	5%	2%	Rs.50/= per kg		
	3208.10.90	--- Other			kg	3208.10.90												30%	12%	5%	2%	Rs.50/= per kg		
	3208.20	- Based on acrylic or vinyl polymers :				3208.20																	
	3208.20.10	--- Paints (including enamels)			kg	3208.20.10												30%	12%	5%	2%	Rs.50/= per kg		
	3208.20.90	--- Other			kg	3208.20.90												30%	12%	5%	2%	Rs.50/= per kg		
	3208.90	- Other :				3208.90																	
	3208.90.10	--- Solutions of polyurethane in primary form			kg	3208.90.10												Free	12%	5%	2%			
	3208.90.20	--- Paints (including enamels)			kg	3208.90.20												30%	12%	5%	2%	Rs.50/= per kg		
	3208.90.90	--- Other			kg	3208.90.90												30%	12%	5%	2%	Rs.50/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
32.09		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**																					
	3209.10	- Based on acrylic or vinyl polymers :				3209.10																	
	3209.10.10	--- Paints (including enamels)			kg	3209.10.10											30%	12%	5%	2%	Rs.50/= per kg		
	3209.10.90	--- Other			kg	3209.10.90											30%	12%	5%	2%	Rs.50/= per kg		
	3209.90	- Other :				3209.90																	
	3209.90.10	--- Paints (including enamels)			kg	3209.90.10											30%	12%	5%	2%	Rs.50/= per kg		
	3209.90.90	--- Other			kg	3209.90.90											30%	12%	5%	2%	Rs.50/= per kg		
32.10	3210.00	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :**				3210.00																	
	3210.00.10	--- Prepared water pigments of a kind used for finishing leather			kg	3210.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3210.00.20	--- Paints (including enamels)			kg	3210.00.20					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.50/= per kg		
	3210.00.90	--- Other			kg	3210.00.90					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.50/= per kg		
32.11	3211.00	**Prepared driers.**			kg	3211.00					Free	Free		Free	Free			Free	12%	5%	2%			
32.12		**Pigments (including metallic powders and flakes) dispersed in non-aqueous media in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**																					
	3212.10	- Stamping foils			kg	3212.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3212.90	- Other :				3212.90																	
	3212.90.10	--- Aluminium paste			kg	3212.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3212.90.90	--- Other			kg	3212.90.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
32.13		**Artists', students' or signboard painters' colours, modifying tints, amusement colour and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**																					
	3213.10	- Colours in sets			kg	3213.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3213.90	- Other			kg	3213.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
32.14		**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.**																					
	3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings			kg	3214.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.50/= per kg		
	3214.90	- Other :				3214.90																	
	3214.90.10	--- Water based surfacing preparations for facades, walls and ceilings			kg	3214.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.50/= per kg		
	3214.90.90	--- Other			kg	3214.90.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
32.15		**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Printing ink :			
	3215.11	-- Black			kg
	3215.19	-- Other			kg
	3215.90	- Other :			
	3215.90.10	--- Ink for ball point pens			kg
	3215.90.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3215.11												15%	12%	5%	2%	Rs.15/= per kg		
3215.19												15%	12%	5%	2%	Rs.15/= per kg		
3215.90																		
3215.90.10												Free	12%	5%	2%			
3215.90.90												30%	12%	5%	2%			

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1.- This Chapter does not cover :

(a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
(b) Soap or other products of heading 34.01; or
(c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
33.01		**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils (+).**																					
		- Essential oils of citrus fruit :																						
	3301.12	-- Of orange			kg	3301.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.13	-- Of lemon			kg	3301.13					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.19	-- Other			kg	3301.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Essential oils other than those of citrus fruit :																						
	3301.24	-- Of peppermint (*Mentha piperita*)			kg	3301.24					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.25	-- Of other mints			kg	3301.25					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.29	-- Other			kg	3301.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.30	- Resinoids			kg	3301.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90	- Other :				3301.90																		
	3301.90.10	--- Extracted oleoresins			kg	3301.90.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	3301.90.20	--- Other, of citronella			kg	3301.90.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.30	--- Other, of cinnamon leaf			kg	3301.90.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.40	--- Other, of cinnamon bark			kg	3301.90.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.50	--- Other, of clove			kg	3301.90.50					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.60	--- Other, of eucalyptus			kg	3301.90.60					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.70	--- Other, of lemongrass			kg	3301.90.70					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.80	--- Other, of mace			kg	3301.90.80					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		--- Other :																						
	3301.90.91	---- Of mustard			kg	3301.90.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.92	---- Of nutmeg			kg	3301.90.92					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.93	---- Of pepper			kg	3301.90.93					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.94	---- Of vanilla			kg	3301.90.94					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.95	---- Of cardamom			kg	3301.90.95					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.96	---- Of ginger			kg	3301.90.96					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3301.90.99	---- Other			kg	3301.90.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
33.02		**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		of beverages.			
	3302.10	- Of a kind used in the food or drink industries :			
	3302.10.10	--- Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry			kg
	3302.10.20	--- Other preparations based on odoriferous substances, of a kind used for the manufacture of beverages, having an alcoholic strength by volume not exceeding 0.5% vol			kg
	3302.10.90	--- Other			kg
	3302.90	- Other			kg
33.03	3303.00	**Perfumes and toilet waters.**			
	3303.00.10	--- Perfumes			kg
	3303.00.20	--- Toilet waters			kg
33.04		**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.**			
	3304.10	- Lip make-up preparations			kg
	3304.20	- Eye make-up preparations			kg
	3304.30	- Manicure or pedicure preparations			kg
		- Other :			
	3304.91	-- Powders, whether or not compressed			kg
	3304.99	-- Other			kg
33.05		**Preparations for use on the hair.**			
	3305.10	- Shampoos			kg
	3305.20	- Preparations for permanent waving or straightening			kg
	3305.30	- Hair lacquers			kg
	3305.90	- Other			kg
33.06		**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.**			
	3306.10	- Dentifrices			kg
	3306.20	- Yarn used to clean between the teeth (dental floss)			kg
	3306.90	- Other			kg
33.07		**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.**			
	3307.10	- Pre-shave, shaving or after-shave preparations			kg
	3307.20	- Personal deodorants and antiperspirants			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3302.10																		
3302.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3302.10.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3302.10.90					Free	Free		17.5% or Rs.344/= per l	5% or Rs.98/= per l			30% or Rs.550/= per l.	12%	5%	2%			
3302.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
3303.00																		
3303.00.10	27%				Free	Free		17.5%	5%			30%	Ex	5%	2%			
3303.00.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
3304.10	27%	15%	15%		Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		
3304.20	27%	15%	15%		Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		
3304.30	27%	15%	15%		Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		
3304.91	27%	15%	15%		Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		
3304.99	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		
3305.10	27%	25.5%			Free				25.2%			30%	12%	5%	2%	Rs.500/= per kg		
3305.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		
3305.30	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		
3305.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.500/= per kg		
3306.10												30%	12%	5%	2%	35% or Rs.250/= per kg		
3306.20						Free		Free	Free			Free	12%	5%	2%			
3306.90												30%	12%	5%	2%	35% or Rs.250/= per kg		
3307.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		
3307.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		

HS Hdg.	HS Code	Description		Ref	ICL	Unit
	3307.30	-	Perfumed bath salts and other bath preparations			kg
		-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :			
	3307.41	--	"Agarbatti" and other odoriferous preparations which operate by burning			kg
	3307.49	--	Other			kg
	3307.90	-	Other :			
	3307.90.10	---	Contact lens solutions			kg
	3307.90.90	---	Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3307.30	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		
3307.41	27%or Rs.72/= per kg				Free	Free		17.5% or Rs.50/= per kg	5%or Rs.14/= per kg			30% or Rs.80/= per kg	12%	5%	2%	Rs.500/= per kg		
3307.49					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		
3307.90																		
3307.90.10					Free	Free		Free	Free			Free	12%	5%	2%	Rs.500/= per kg		
3307.90.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.500/= per kg		

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster

Notes.

1.- This Chapter does not cover :

(a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
(b) Separate chemically defined compounds; or
(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface- active agents (heading 33.05, 33.06 or 33.07).

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

3.- For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20 °C and left to stand for one hour at the same temperature :

(a) Give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
(b) Reduce the surface tension of water to 4.5 x 10-2 N/m (45 dyne/cm) or less.

4.- In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5.- In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to :

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;
(b) Products obtained by mixing different waxes;
(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
34.01		**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.**																					
		Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :																					
		-																					
	3401.11	-- For toilet use (including medicated products) :				3401.11																	
	3401.11.10	--- In retail packaging of 500 g or less			kg	3401.11.10											30%or Rs.50/= per kg	12%	5%	2%	25% or 25% of 65% of MRP or Rs. 75/= per kg		
	3401.11.90	--- Other			kg	3401.11.90											30%or Rs.50/= per kg	12%	5%	2%	25% or Rs.75/= per kg		
	3401.19	-- Other :				3401.19																	
	3401.19.10	--- In retail packaging of 500 g or less			kg	3401.19.10											30%or Rs.50/= per kg	12%	5%	2%	25% or 25% of 65% of MRP or Rs. 75/= per kg		
	3401.19.90	--- Other			kg	3401.19.90											30%or Rs.50/= per kg	12%	5%	2%	25% or Rs.75/= per kg		
	3401.20	- Soap in other forms :				3401.20																	
	3401.20.10	--- Soap in the form of noodles (Soap noodles)			kg	3401.20.10											30%	12%	5%	2%	5%		
	3401.20.90	--- Other			kg	3401.20.90											30%	12%	5%	2%	25% or Rs.75/= per kg		
	3401.30	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap			kg	3401.30		25.17%	25.2%		Free			17.5%	5%		30%	12%	5%	2%	25% or Rs.75/= per kg		
34.02		**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.**																					
		- Organic surface-active agents, whether or not put up for the retail sale :																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	3402.11	-- Anionic			kg	3402.11					Free	Free		Free	Free			Free	12%	2.5%	2%			
	3402.12	-- Cationic			kg	3402.12					Free	Free		Free	Free			Free	12%	2.5%	2%			
	3402.13	-- Non-ionic			kg	3402.13					Free	Free		Free	Free			Free	12%	2.5%	2%			
	3402.19	-- Other			kg	3402.19					Free	Free		Free	Free			Free	12%	2.5%	2%			
	3402.20	- Preparations put up for retails sale :				3402.20																		
	3402.20.10	--- Cleaning solutions and protein removers for cleaning of contact lenses or artificial eyes			kg	3402.20.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3402.20.90	--- Other			kg	3402.20.90		25.17%	25.2%		Free	Free		17.5%	5%			30%	12%	5%	2%			
	3402.90	- Other :				3402.90																		
	3402.90.10	--- Washing preparations			kg	3402.90.10		25.17%	25.2%		Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs.20/= per kg		
	3402.90.20	--- Organic surface-active preparations in bulk packing (not less that 20 kg) used for industrial purposes			kg	3402.90.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3402.90.30	--- Cleaning and de-greasing preparations in bulk packing (not less than 20 kg) used for industrial purposes			kg	3402.90.30					Free	Free		Free	Free			Free	12%	5%	2%			
	3402.90.90	--- Other			kg	3402.90.90		Free	Free		Free	Free		Free	Free			Free	12%	5%	2%			
34.03		**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.**																						
		- Containing petroleum oils or oils obtained from bituminous minerals :																						
	3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials			kg	3403.11					Free	Free		Free	Free			Free	12%	5%	2%			
	3403.19	-- Other			kg	3403.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials			kg	3403.91					Free	Free		Free	Free			Free	12%	5%	2%			
	3403.99	-- Other			kg	3403.99					Free	Free		Free	Free			Free	12%	5%	2%			
34.04		**Artificial waxes and prepared waxes.**																						
	3404.20	- Of poly(oxyethylene) (polyethylene glycol)			kg	3404.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3404.90	- Other			kg	3404.90					Free	Free		Free	Free			Free	12%	5%	2%			
34.05		**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.**																						
	3405.10	- Polishes, creams and similar preparations for footwear or leather			kg	3405.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs.30/= per kg		
	3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork			kg	3405.20					Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs.30/= per kg		
	3405.30	- Polishes and similar preparations for coachwork, other than metal polishes			kg	3405.30					Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs.30/= per kg		
	3405.40	- Scouring pastes and powders and other scouring preparations :				3405.40																		
	3405.40.10	--- Carborundum paste and grinding paste; Polishing compositions in the form of bars			kg	3405.40.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	3405.40.90	--- Other			kg	3405.40.90					Free	Free		17.5%	5%			30%	Con	5%	2%	15% or Rs.30/= per kg		
	3405.90	- Other			kg	3405.90					Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs.30/=		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
34.06	3406.00	**Candles, tapers and the like.**			kg
34.07	3407.00	**Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
																per kg		
3406.00												30%	12%	5%	2%	25% or Rs.50/= per kg		
3407.00					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover :

(a) Yeasts (heading 21.02);
(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
(c) Enzymatic preparations for pre-tanning (heading 32.02);
(d) Enzymatic soaking or washing preparations or other products of Chapter 34;
(e) Hardened proteins (heading 39.13); or
(f) Gelatin products of the printing industry (Chapter 49).

2.- For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.
Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
35.01		**Casein, caseinates and other casein derivatives; casein glues.**																						
	3501.10	- Casein			kg	3501.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3501.90	- Other			kg	3501.90					Free	Free		Free	Free			Free	12%	5%	2%			
35.02		**Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**																						
		- Egg albumin :																						
	3502.11	-- Dried			kg	3502.11					Free	Free		Free	Free			Free	Ex	5%	2%			
	3502.19	-- Other			kg	3502.19					Free	Free		Free	Free			Free	Ex	5%	2%			
	3502.20	- Milk albumin, including concentrates of two or more whey proteins			kg	3502.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3502.90	- Other			kg	3502.90					Free	Free		Free	Free			Free	12%	5%	2%			
35.03	3503.00	**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.**		L	kg	3503.00					Free	Free		Free	Free			Free	12%	5%	2%			
35.04	3504.00	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**			kg	3504.00					Free	Free		Free	Free			Free	12%	5%	2%			
35.05		**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**																						
	3505.10	- Dextrins and other modified starches :				3505.10																		
	3505.10.10	--- Etherified and esterified starches			kg	3505.10.10						Free		Free	Free			Free	12%	5%	2%			
	3505.10.90	--- Other			kg	3505.10.90						Free		10.83%	4.5%			15%	12%	5%	2%			
	3505.20	- Glues			kg	3505.20						Free						15%	12%	5%	2%			
35.06		**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg :			
	3506.10.10	--- Solid hot melt adhesives			kg
	3506.10.90	--- Other			kg
		- Other :			
	3506.91	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber :			
	3506.91.10	--- Solid, hot melt adhesives.			kg
	3506.91.20	--- Other in immediate packing not exceeding a net weight of 10 kg			kg
	3506.91.90	--- Other			kg
	3506.99	-- Other :			
	3506.99.10	--- Solid, hot melt adhesives.			kg
	3506.99.20	--- Other in immediate packing not exceeding a net weight of 5 kg			kg
	3506.99.90	--- Other			kg
35.07		**Enzymes; prepared enzymes not elsewhere specified or included.**			
	3507.10	- Rennet and concentrates thereof			kg
	3507.90	- Other :			
	3507.90.10	--- Papain			kg
	3507.90.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3506.10																		
3506.10.10						Free						Free	12%	5%	2%			
3506.10.90						Free						30%	12%	5%	2%			
3506.91																		
3506.91.10	Free				Free	Free		Free	Free			Free	12%	5%	2%			
3506.91.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.50/= per kg		
3506.91.90	13.8%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.50/= per kg		
3506.99																		
3506.99.10					Free	Free		Free	Free			Free	12%	5%	2%			
3506.99.20					Free	Free		17.5%	5%			30%	12%	5%	2%			
3506.99.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3507.10					Free	Free		Free	Free			Free	12%	5%	2%			
3507.90																		
3507.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
3507.90.90					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 36

Explosives; pyrotechnic products; matches;

pyrophoric alloys; certain combustible preparations

Notes.

1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2.- The expression “articles of combustible materials” in heading 36.06 applies only to :

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3; and

(c) Resin torches, firelighters and the like.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
36.01	3601.00	**Propellent powders.**		L	kg	3601.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
36.02	3602.00	**Prepared explosives, other than propellent Powders.**		L	kg	3602.00				9%	Free	Free		10.83%	4.5%			15%	12%	5%	2%			
36.03	3603.00	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.**		L	kg	3603.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
36.04		**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**																						
	3604.10	- Fireworks		L	kg	3604.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
	3604.90	- Other		L	kg	3604.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
36.05	3605.00	**Matches, other thanpyretechnic articles of heading 36.04.**				3605.00												30%	12%	5%	2%			
36.06		**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.**																						
	3606.10	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3			kg	3606.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	3606.90	- Other			kg	3606.90					Free	Free		17.5%	5%			30%	12%	5%	2%			

Chapter 37

Photographic or cinematographic goods

Notes.

1.- This Chapter does not cover waste or scrap.

2.- In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
37.01		**Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.**																					
	3701.10	- For X-ray			m^2	3701.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3701.20	- Instant print film			kg	3701.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3701.30	- Other plates and film, with any side exceeding 255 mm			m^2	3701.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other :																					
	3701.91	-- For colour photography (polychrome)			kg	3701.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3701.99	-- Other			m^2	3701.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
37.02		**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**																					
	3702.10	- For X-ray			m^2	3702.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other film, without perforations, of a width not exceeding 105 mm :																					
	3702.31	-- For colour photography (polychrome) **:**				3702.31																	
	3702.31.10	--- Instant print film			m^2	3702.31.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3702.31.90	--- Other			u	3702.31.90					Free	Free		Free	Free			Free	12%	5%	2%			
	3702.32	-- Other, with silver halide emulsion			m^2	3702.32					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3702.39	-- Other			m^2	3702.39					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other film, without perforations, of a width exceeding 105 mm :																					
	3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m for colour photography (polychrome)			m^2	3702.41					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200m other than for colour photography			m^2	3702.42					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m			m^2	3702.43					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm			m^2	3702.44					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other film, for colour photography (polychrome) :																					
@@@	~~3702.51~~	~~-- Of a width not exceeding 16 mm and of a length not exceeding 14 m~~			~~m~~	~~3702.51~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~3702.52~~	~~-- Of a width not exceeding 16 mm and of a length exceeding 14 m :~~				~~3702.52~~																	
@@@	~~3702.52.10~~	~~--- Cine film of a width of 16 mm~~			~~m~~	~~3702.52.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~3702.52.90~~	~~--- Other~~			~~m~~	~~3702.52.90~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
	3702.52	-- Of a width not exceeding 16 mm				3702.52																	
	3702.52.10	--- Cine film of a width of 16 mm			m	3702.52.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3702.52.90	--- Other			m	3702.52.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	3702.53	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides :				3702.53																	
	3702.53.10	--- Cine film of a width of 35 mm			m	3702.53.10					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	3702.53.90	---	Other			m
	3702.54	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides			m
	3702.55	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :			
	3702.55.10	---	Cine film of a width of 35 mm			m
	3702.55.90	---	Other			m
	3702.56	--	Of a width exceeding 35 mm			m
		-	Other :			
@@@	~~3702.91~~	~~--~~	~~Of a width not exceeding 16 mm :~~			
@@@	~~3702.91.10~~	~~---~~	~~Cine film of a width of 16 mm~~			~~m~~
@@@	~~3702.91.90~~	~~---~~	~~Other~~			~~m~~
@@@	~~3702.93~~	~~--~~	~~Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m :~~			
@@@	~~3702.93.10~~	~~---~~	~~Cine film of a width of 35 mm~~			~~m~~
@@@	~~3702.93.90~~	~~---~~	~~Other~~			~~m~~
@@@	~~3702.94~~	~~--~~	~~Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :~~			
@@@	~~3702.94.10~~	~~---~~	~~Cine film of a width of 35 mm~~			~~m~~
@@@	~~3702.94.90~~	~~---~~	~~Other~~			~~m~~
@@@	~~3702.95~~	~~--~~	~~Of a width exceeding 35 mm~~			~~m~~
	3702.96	--	Of a width not exceeding 35 mm and of a length not exceeding 30 m			
	3702.96.10	---	Cine film of a width of 16 mm			m
	3702.96.20	---	Cine film of a width of 35 mm			m
	3702.96.90	---	Other			m
	3702.97	--	Of a width not exceeding 35 mm and of a length exceeding 30 m			
	3702.97.10	---	Cine film of a width of 16 mm			m
	3702.97.20	---	Cine film of a width of 35 mm			m
	3702.97.90	---	Other			m
	3702.98	--	Of a width exceeding 35 mm			m
37.03			**Photographic paper, paperboard and textiles, sensitised, unexposed.**			
	3703.10	-	In rolls of a width exceeding 610 mm			kg
	3703.20	-	Other, for colour photography (polychrome)			kg
	3703.90	-	Other			kg
37.04	3704.00		**Photographic plates, film, paper, paperboard and textiles, exposed but not developed :**			
	3704.00.10	---	Sensitised plates and film exposed but not developed, negative or positive			kg
	3704.00.90	---	Other			kg
37.05			**Photographic plates and film, exposed and developed, other than cinematographic film.**			
	3705.10	-	For offset reproduction			kg
	3705.90	-	Other :			
	3705.90.10	---	Microfilms			kg
	3705.90.90	---	Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3702.53.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3702.54					Free	Free		Free	Free			Free	12%	5%	2%			
3702.55																		
3702.55.10				Free	Free	Free		Free	Free			Free	12%	5%	2%			
3702.55.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3702.56					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
~~3702.91~~																		
~~3702.91.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~3702.91.90~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
~~3702.93~~																		
~~3702.93.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~3702.93.90~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
~~3702.94~~																		
~~3702.94.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
~~3702.94.90~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
~~3702.95~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
3702.96																		
3702.96.10					Free	Free		Free	Free			Free	12%	5%	2%			
3702.96.20					Free	Free		Free	Free			Free	12%	5%	2%			
3702.96.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3702.97																		
3702.97.10					Free	Free		Free	Free			Free	12%	5%	2%			
3702.97.20					Free	Free		Free	Free			Free	12%	5%	2%			
3702.97.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3702.98					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3703.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3703.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3703.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3704.00																		
3704.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
3704.00.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3705.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3705.90																		
3705.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
3705.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
37.06		**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.**			
	3706.10	- Of a width of 35 mm or more			m
	3706.90	- Other			m
37.07		**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.**			
	3707.10	- Sensitising emulsions			kg
	3707.90	- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3706.10					Free	Free		Free	Free			Free	12%	5%	2%			
3706.90					Free	Free		Free	Free			Free	12%	5%	2%			
3707.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3707.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (heading 38.01);
(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
(4) Certified reference materials specified in Note 2 below;
(5) Products specified in Note 3 (a) or 3 (c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
(c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
(d) Medicaments (heading 30.03 or 30.04); or
(e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.- (a) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
(b) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
(b) Fusel oil; Dippel's oil;
(c) Ink removers put up in packings for retail sale;
~~(d) Stencil correctors and other correcting fluids put up in packings for retail sale; and~~
(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
(e) Ceramic firing testers, fusible (for example, Seger cones).

4.- Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover :

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
(b) Industrial waste;
(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
(d) Clinical waste, as defined in Note 6 (a) below.

5.- For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unsterilized sludge. Stabilized sludge when suitable for use as fertilizer is excluded (Chapter 31).

6.- For the purposes of heading 38.25, the expression "other wastes" applies to :

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
(b) Waste organic solvents;
(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
(d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

7.- For the purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading Notes.

1.- Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances : aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2.- For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
38.01		**Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.**			
	3801.10	- Artificial graphite			kg
	3801.20	- Colloidal or semi-collodial graphite			kg
	3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings			kg
	3801.90	- Other :			
	3801.90.10	--- Waste anode butts made of petroleum coke or bitumen		L	kg
	3801.90.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3801.10					Free	Free		Free	Free			Free	12%	5%	2%			
3801.20					Free	Free		Free	Free			Free	12%	5%	2%			
3801.30					Free	Free		Free	Free			Free	12%	5%	2%			
3801.90																		
3801.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
3801.90.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
38.02		**Activated carbon; activated natural mineral products; animal black, including spent animal black.**																						
	3802.10	- Activated carbon :				3802.10																		
	3802.10.10	--- Spent		L	kg	3802.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
		--- Other of coconut shell :																						
	3802.10.21	---- Granular			kg	3802.10.21					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.10.22	---- Powdered			kg	3802.10.22					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.10.23	---- Extruded / pelletised			kg	3802.10.23					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.10.24	---- Washed and purified			kg	3802.10.24					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.10.25	---- Chemically impregnated			kg	3802.10.25					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.10.29	---- Other			kg	3802.10.29					Free	Free		Free	Free			Free	12%	5%	2%			
		--- Other :																						
	3802.10.31	---- Granular			kg	3802.10.31					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.10.32	---- Powdered			kg	3802.10.32					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.10.33	---- Extruded / pelletised			kg	3802.10.33					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.10.34	---- Washed and purified			kg	3802.10.34					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.10.35	---- Chemically impregnated			kg	3802.10.35					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.10.39	---- Other			kg	3802.10.39					Free	Free		Free	Free			Free	12%	5%	2%			
	3802.90	- Other			kg	3802.90					Free	Free		Free	Free			Free	12%	5%	2%			
38.03	3803.00	**Tall oil, whether or not refined.**			kg	3803.00					Free	Free		Free	Free			Free	12%	5%	2%			
38.04	3804.00	**Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.**			kg	3804.00					Free	Free		Free	Free			Free	12%	5%	2%			
38.05		**Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.**																						
	3805.10	- Gum, wood or sulphate turpentine oils			kg	3805.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3805.90	- Other			kg	3805.90					Free	Free		Free	Free			Free	12%	5%	2%			
38.06		**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.**																						
	3806.10	- Rosin and resin acids			kg	3806.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3806.20	- Salts of rosin, of resin acids or derivatives of rosin or resin acids, other than salts of rosin adducts			kg	3806.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3806.30	- Ester gums			kg	3806.30					Free	Free		Free	Free			Free	12%	5%	2%			
	3806.90	- Other			kg	3806.90					Free	Free		Free	Free			Free	12%	5%	2%			
38.07	3807.00	**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch. :**				3807.00																		
	3807.00.10	--- Composite solvents and thinners for varnish			kg	3807.00.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	3807.00.90	--- Other			kg	3807.00.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
38.08		**Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) (+).**			
	3808.50	- Goods specified in subheading Note 1 to this Chapter :			
	3808.50.10	--- Mosquito coils		L	kg
	3808.50.20	--- Other insecticides		L	kg
	3808.50.90	--- Other		L	kg
		- Other :			
	3808.91	-- Insecticides :			
	3808.91.10	--- Mosquito coils		L	kg
	3808.91.20	--- Other containing bromomethane (methyl bromide) or bromochloromethane		L	kg
	3808.91.90	--- Other		L	kg
	3808.92	-- Fungicides :			
	3808.92.10	--- Containing bromomethane (methyl bromide) or bromochloromethane		L	kg
	3808.92.90	--- Other		L	kg
	3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators :			
	3808.93.10	--- Containing bromomethane (methyl bromide) or bromochloromethane		L	kg
	3808.93.90	--- Other		L	kg
	3808.94	-- Disinfectants :			
	3808.94.10	--- Containing bromomethane (methyl bromide) or bromochloromethane		L	kg
	3808.94.90	--- Other		L	kg
	3808.99	-- Other :			
	3808.99.10	--- Containing bromomethane (methyl bromide) or bromochloromethane		L	kg
	3808.99.90	--- Other		L	kg
38.09		**Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included.**			
	3809.10	- With a basis of amylaceous substances			kg
		- Other :			
	3809.91	-- Of a kind used in the textile or like industries			kg
	3809.92	-- Of a kind used in the paper or like industries			kg
	3809.93	-- Of a kind used in the leather or like industries			kg
38.10		**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.**			
	3810.10	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials			kg
	3810.90	- Other			kg
38.11		**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline)**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3808.50																		
3808.50.10												30%	12%	5%	2%			
3808.50.20												Free	12%	5%	2%			
3808.50.90					Free	Free		Free	Free			Free	12%	5%	2%			
3808.91																		
3808.91.10												30%	12%	5%	2%			
3808.91.20												Free	12%	5%	2%			
3808.91.90												Free	12%	5%	2%			
3808.92																		
3808.92.10					Free	Free		Free	Free			Free	12%	5%	2%			
3808.92.90					Free	Free		Free	Free			Free	12%	5%	2%			
3808.93																		
3808.93.10					Free	Free		Free	Free			Free	12%	5%	2%			
3808.93.90					Free	Free		Free	Free			Free	12%	5%	2%			
3808.94																		
3808.94.10					Free	Free		Free	Free			Free	12%	5%	2%			
3808.94.90					Free	Free		Free	Free			Free	12%	5%	2%			
3808.99																		
3808.99.10					Free	Free		Free	Free			Free	12%	5%	2%			
3808.99.90					Free	Free		Free	Free			Free	12%	5%	2%			
3809.10					Free	Free		Free	Free			Free	12%	5%	2%			
3809.91	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
3809.92					Free	Free		Free	Free			Free	12%	5%	2%			
3809.93					Free	Free		Free	Free			Free	12%	5%	2%			
3810.10					Free	Free		Free	Free			Free	12%	5%	2%			
3810.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
		or for other liquid used for the same purposes as mineral oils.																						
		- Anti-knock preparations :																						
	3811.11	-- Based on lead compounds			kg	3811.11					Free	Free		Free	Free			Free	12%	5%	2%			
	3811.19	-- Other			kg	3811.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Additives for lubricating oils :																						
	3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals			kg	3811.21					Free	Free		Free	Free			Free	12%	5%	2%			
	3811.29	-- Other			kg	3811.29					Free	Free		Free	Free			Free	12%	5%	2%			
	3811.90	- Other			kg	3811.90					Free	Free		Free	Free			Free	12%	5%	2%			
38.12		**Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastic.**																						
	3812.10	- Prepared rubber accelerators			kg	3812.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3812.20	- Compound plasticisers for rubber or plastics			kg	3812.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics			kg	3812.30					Free	Free		Free	Free			Free	12%	5%	2%			
38.13	3813.00	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades :**				3813.00																		
	3813.00.10	--- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes			kg	3813.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3813.00.20	--- Containing hydrobromoflurocarbons (HBFCs) derivatives of methane, ethane or prophane			kg	3813.00.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3813.00.30	--- Containing hydrochloroflurocarbons (HCFCs) derivatives of methane, ethane or prophane			kg	3813.00.30					Free	Free		Free	Free			Free	12%	5%	2%			
	3813.00.40	--- Containing bromochloromethane			kg	3813.00.40					Free	Free		Free	Free			Free	12%	5%	2%			
	3813.00.90	--- Other			kg	3813.00.90					Free	Free		Free	Free			Free	12%	5%	2%			
38.14	3814.00	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers :**				3814.00																		
	3814.00.10	--- Containing chloroflorocarbon (CFCs) derivatives of methane, ethane or prophane, whether or not containing hydrochloroflorocarbon (HCFCs)			kg	3814.00.10												5%	12%	5%	2%			
	3814.00.20	--- Containing hydrochloroflorocarbon (HCFCs) derivatives of methane, ethane or prophane but not containing chloroflorocarbon (CFCs) ,			kg	3814.00.20												5%	12%	5%	2%			
	3814.00.30	--- Containing carbon tetrachloride, bromochloromethane or 1,1,1 – trichloroethane (methyl chloroform)			kg	3814.00.30												5%	12%	5%	2%			
	3814.00.90	--- Other			kg	3814.00.90												5%	12%	5%	2%			
38.15		**Reaction initiator, reaction accelerators and catalytic preparations, not elsewhere specified or included.**																						
		- Supported catalysts :																						
	3815.11	-- With nickel or nickel compounds as the active substance			kg	3815.11					Free	Free		Free	Free			Free	12%	5%	2%			
	3815.12	-- With precious metal or precious metal compounds as the active substance			kg	3815.12					Free	Free		Free	Free			Free	12%	5%	2%			
	3815.19	-- Other			kg	3815.19					Free	Free		Free	Free			Free	12%	5%	2%			
	3815.90	- Other			kg	3815.90					Free	Free		Free	Free			Free	12%	5%	2%			
38.16	3816.00	**Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.**			kg	3816.00					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
38.17	3817.00	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02 :**				3817.00																		
	3817.00.10	--- Mixed alkylbenzenes			kg	3817.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3817.00.20	--- Mixed alkylnaphthalenes			kg	3817.00.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
38.18	3818.00	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.**			kg	3818.00					Free	Free		Free	Free			Free	12%	5%	2%			
38.19	3819.00	**Hydraulic brake fluids and other prepare liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.**			kg	3819.00					Free	Free		17.5%	5%			30%	12%	5%	2%			
38.20	3820.00	**Anti-freezing preparations and prepared de-icing fluids.**			kg	3820.00					Free	Free		Free	Free			Free	12%	5%	2%			
38.21	3821.00	**Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.**			kg	3821.00					Free	Free		Free	Free			Free	12%	5%	2%			
38.22	3822.00	**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laborator reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.**			kg	3822.00					Free	Free		Free	Free			Free	12%	5%	2%			
38.23		**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**																						
		- Industrial monocarboxylic fatty acids; acid oils from refining :																						
	3823.11	-- Stearic acid			kg	3823.11					Free	Free		Free	Free			Free	12%	5%	2%			
	3823.12	-- Oleic acid			kg	3823.12					Free	Free		Free	Free			Free	12%	5%	2%			
	3823.13	-- Tall oil fatty acids			kg	3823.13					Free	Free		Free	Free			Free	12%	5%	2%			
	3823.19	-- Other :				3823.19																		
	3823.19.10	--- Coconut fatty acid			kg	3823.19.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3823.19.90	--- Other			kg	3823.19.90					Free	Free		Free	Free			Free	12%	5%	2%			
	3823.70	- Industrial fatty alcohols			kg	3823.70					Free	Free		Free	Free			Free	12%	5%	2%			
38.24		**Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included (+).**																						
	3824.10	- Prepared binders for foundry moulds or cores			kg	3824.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders			kg	3824.30					Free	Free		Free	Free			Free	12%	5%	2%			
	3824.40	- Prepared additives for cements, mortars or concretes			kg	3824.40					Free	Free		Free	Free			Free	12%	5%	2%			
	3824.50	- Non-refractory mortars and concretes			kg	3824.50					Free	Free		Free	Free			Free	12%	5%	2%			
	3824.60	- Sorbitol other than that of subheading 2905.44			kg	3824.60					Free	Free		Free	Free			Free	12%	5%	2%			
		- Mixtures containing halogenated derivatives of methane, ethane or propane :																						
	3824.71	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perflurocarbons (PFCs) or hydroflurocarbons (HFCs)		L	kg	3824.71					Free	Free		Free	Free			Free	12%	5%	2%			
	3824.72	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes		L	kg	3824.72					Free	Free		Free	Free			Free	12%	5%	2%			
	3824.73	-- Containing hydrobromofluorocarbons (HBFCs)		L	kg	3824.73					Free	Free		Free	Free			Free	12%	5%	2%			
	3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perflurocarbons (PFCs) or hydroflurocarbons (HFCs), but not containing		L	kg	3824.74					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
			chlorofluorocarbons (CFCs)			
	3824.75	--	Containing carbon tetrachloride		L	kg
	3824.76	--	Containing 1,1,1-trichloroethane (methyl chloroform)			kg
	3824.77	--	Containing bromomethane (methyl bromide) or bromochloromethane		L	kg
	3824.78	--	Containing perflurocarbons (PFCs) or hydroflurocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)			kg
	3824.79	--	Other		L	kg
		-	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate :			
	3824.81	--	Containing oxirane (ethylene oxide)			kg
	3824.82	--	Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)			kg
	3824.83	--	Containing tris(2,3-dibromopropyl) phosphate			kg
	3824.90	-	Other :			
	3824.90.10	---	De-activated fungus mycellum from penicillin production to be used as animal food		L	kg
	3824.90.90	---	Other			kg
38.25			**Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.**			
	3825.10	-	Municipal waste		L	kg
	3825.20	-	Sewage sludge			kg
	3825.30	-	Clinical waste			kg
		-	Waste organic solvents :			
	3825.41	--	Halogenated			kg
	3825.49	--	Other			kg
	3825.50	-	Waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids			kg
		-	Other wastes from chemical or allied industries :			
	3825.61	--	Mainly containing organic constituents			kg
	3825.69	--	Other			kg
	3825.90	-	Other			kg
38.26	3826.00		**Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3824.75					Free	Free		Free	Free			Free	12%	5%	2%			
3824.76					Free	Free		Free	Free			Free	12%	5%	2%			
3824.77					Free	Free		Free	Free			Free	12%	5%	2%			
3824.78					Free	Free		Free	Free			Free	12%	5%	2%			
3824.79					Free	Free		Free	Free			Free	12%	5%	2%			
3824.81					Free	Free		Free	Free			Free	12%	5%	2%			
3824.82					Free	Free		Free	Free			Free	12%	5%	2%			
3824.83					Free	Free		Free	Free			Free	12%	5%	2%			
3824.90																		
3824.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
3824.90.90					Free	Free		Free	Free			Free	Con	5%	2%			
3825.10						Free		Free	Free			Free	12%	5%	2%			
3825.20						Free		Free	Free			Free	12%	5%	2%			
3825.30						Free		Free	Free			Free	12%	5%	2%			
3825.41						Free		Free	Free			Free	12%	5%	2%			
3825.49						Free		Free	Free			Free	12%	5%	2%			
3825.50						Free		Free	Free			Free	12%	5%	2%			
3825.61						Free		Free	Free			Free	12%	5%	2%			
3825.69						Free		Free	Free			Free	12%	5%	2%			
3825.90						Free		Free	Free			Free	12%	5%	2%			
3826.00					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 39

Plastics and articles thereof

Notes.

1.- Throughout the Nomenclature the expression “plastics” means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.
Throughout the Nomenclature any reference to “plastics“also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover :

(a) Lubricating preparations of heading 27.10 or 34.03;
(b) Waxes of heading 27.12 or 34.04;
(c) Separate chemically defined organic compounds (Chapter 29);
(d) Heparin or its salts (heading 30.01);
(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
(f) Organic surface-active agents or preparations of heading 34.02;
(g) Run gums or ester gums (heading 38.06);
(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11) ;
(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
(n) Plaits, wickerwork or other articles of Chapter 46;
(o) Wall coverings of heading 48.14;
(p) Goods of Section XI (textiles and textile articles);
(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
(r) Imitation jewellery of heading 71.17;
(s) Articles of Section XVI (machines and mechanical or electrical appliances);
(t) Parts of aircraft or vehicles of Section XVII;
(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
(v) Articles of Chapter 91 (for example, clock or watch cases);
(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
(x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :

(a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 milibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
(b) Resins, not highly polymerized, of the coumarone-indene type (heading 39.11);
(c) Other synthetic polymers with an average of at least 5 monomer units;
(d) Silicones (heading 39.10);
(e) Resols (heading 39.09) and other prepolymers.

4.- The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.- In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8.- For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9.- For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10.- In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
(c) Gutters and fittings therefor; ■
(d) Doors, windows and their frames and thresholds for doors;
(e) Balconies, balustrades, fencing, gates and similar barriers;
(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switchplates and other protective plates. ■

Subheading Notes.

1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

(a) Where there is a subheading named "Other" in the same series :

(1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
(2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
(3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series :

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of subheading 3920.43, the term "plasticizers" includes secondary plasticizers.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
		I.- PRIMARY FORMS																						
39.01		**Polymers of ethylene, in primary forms.**																						
	3901.10	- Polyethylene having a specific gravity of less than 0.94			kg	3901.10	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	3901.20	- Polyethylene having a specific gravity of 0.94 or more			kg	3901.20	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	3901.30	- Ethylene-vinyl acetate copolymers			kg	3901.30					Free	Free		Free	Free			Free	12%	5%	2%			
	3901.90	- Other			kg	3901.90					Free	Free		Free	Free			Free	12%	5%	2%			
39.02		**Polymers of propylene or of other olefins, in primary forms.**																						
	3902.10	- Polypropylene			kg	3902.10	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	3902.20	- Polyisobutylene			kg	3902.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3902.30	- Propylene copolymers			kg	3902.30					Free	Free		Free	Free			Free	12%	5%	2%			
	3902.90	- Other			kg	3902.90					Free	Free		Free	Free			Free	12%	5%	2%			
39.03		**Polymers of styrene, in primary forms.**																						
		- Polystyrene :																						
	3903.11	-- Expansible			kg	3903.11					Free	Free		Free	Free			Free	12%	5%	2%			
	3903.19	-- Other			kg	3903.19	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	3903.20	- Styrene-acrylonitrile (SAN) copolymers			kg	3903.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3903.30	- Acrylonitrile-butadiene-styrene(ABS) copolymers			kg	3903.30					Free	Free		Free	Free			Free	12%	5%	2%			
	3903.90	- Other				3903.90																		
	3903.90.10	--- Water based homopolymers and copolymers			kg	3903.90.10	4.76%				Free	Free		4%	1.5%			5%	12%	5%	2%	15%		
	3903.90.90	--- Other			kg	3903.90.90	Free				Free	Free		Free	Free			Free	12%	5%	2%			
39.04		**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**																						
	3904.10	- Poly(vinyl chloride), not mixed with any other substances			kg	3904.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other poly (vinyl chloride) :																						
	3904.21	-- Non-plasticised			kg	3904.21					Free	Free		Free	Free			Free	12%	5%	2%			
	3904.22	-- Plasticised			kg	3904.22					Free	Free		Free	Free			Free	12%	5%	2%			
	3904.30	- Vinyl chloride-vinyl acetate copolymers			kg	3904.30					Free	Free		Free	Free			Free	12%	5%	2%			
	3904.40	- Other vinyl chloride copolymers			kg	3904.40					Free	Free		Free	Free			Free	12%	5%	2%			
	3904.50	- Vinylidene chloride polymers			kg	3904.50					Free	Free		Free	Free			Free	12%	5%	2%			
		- Fluoro-polymers :																						
	3904.61	-- Polytetrafluoroethylene			kg	3904.61					Free	Free		Free	Free			Free	12%	5%	2%			
	3904.69	-- Other			kg	3904.69					Free	Free		Free	Free			Free	12%	5%	2%			
	3904.90	- Other			kg	3904.90					Free	Free		Free	Free			Free	12%	5%	2%			
39.05		**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.**																						
		- Poly(vinyl acetate) :																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	3905.12	-- In aqueous dispersion			kg	3905.12					Free	Free		4.0%	1.5%			5%	12%	5%	2%	15%		
	3905.19	-- Other			kg	3905.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Vinyl acetate copolymers :																						
	3905.21	-- In aqueous dispersion			kg	3905.21					Free	Free		4%	1.5%			5%	12%	5%	2%	15%		
	3905.29	-- Other			kg	3905.29					Free	Free		Free	Free			Free	12%	5%	2%			
	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups			kg	3905.30	Free				Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	3905.91	-- Copolymers			kg	3905.91					Free	Free		Free	Free			Free	12%	5%	2%			
	3905.99	-- Other			kg	3905.99					Free	Free		Free	Free			Free	12%	5%	2%			
39.06		**Acrylic polymers in primary forms.**																						
	3906.10	- Poly(methyl methacrylate) :				3906.10																		
	3906.10.10	--- Water based acrylic homopolymers and copolymers			kg	3906.10.10					Free	Free		4%	1.5%			5%	12%	5%	2%	15%		
	3906.10.90	--- Other			kg	3906.10.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
	3906.90	- Other :				3906.90																		
	3906.90.10	--- Water based acrylic homopolymers and copolymers			kg	3906.90.10	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%	15%		
	3906.90.90	--- Other			kg	3906.90.90	Free				Free	Free		Free	Free			Free	12%	5%	2%			
39.07		**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**																						
	3907.10	- Polyacetals			kg	3907.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3907.20	- Other polyethers			kg	3907.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3907.30	- Epoxide resins			kg	3907.30					Free	Free		Free	Free			Free	12%	5%	2%			
	3907.40	- Polycarbonates			kg	3907.40					Free	Free		Free	Free			Free	12%	5%	2%			
	3907.50	- Alkyd resins :				3907.50																		
	3907.50.10	--- Alkyd resins without solvents			kg	3907.50.10												Free	12%	5%	2%			
	3907.50.90	--- Other			kg	3907.50.90												5%	12%	5%	2%			
	3907.60	- Poly(ethylene terephthalate)			kg	3907.60					Free	Free		Free	Free			Free	12%	5%	2%			
	3907.70	- Poly(lactic acid)			kg	3907.70					Free	Free		4%	1.5%			5%	12%	5%	2%			
		- Other polyesters :																						
	3907.91	-- Unsaturated			kg	3907.91					Free	Free		Free	Free			Free	12%	5%	2%	5%		
	3907.99	-- Other			kg	3907.99					Free	Free		Free	Free			Free	12%	5%	2%			
39.08		**Polyamides in primary forms.**																						
	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12			kg	3908.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3908.90	- Other			kg	3908.90	Free				Free	Free		Free	Free			Free	12%	5%	2%			
39.09		**Amino-resins, phenolic resins and polyurethanes, in primary forms.**																						
	3909.10	- Urea resins; thiourea resins			kg	3909.10					Free	Free		Free	Free			Free	12%	5%	2%	5%		
	3909.20	- Melamine resins			kg	3909.20					Free	Free		Free	Free			Free	12%	5%	2%	5%		
	3909.30	- Other amino-resins			kg	3909.30					Free	Free		Free	Free			Free	12%	5%	2%	5%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	3909.40	- Phenolic resins			kg	3909.40					Free	Free		Free	Free			Free	12%	5%	2%	5%		
	3909.50	- Polyurethanes			kg	3909.50					Free	Free		Free	Free			Free	12%	5%	2%	5%		
39.10	3910.00	**Silicones in primary forms.**			kg	3910.00					Free	Free		Free	Free			Free	12%	5%	2%	5%		
39.11		**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.**																						
	3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes			kg	3911.10					Free	Free		Free	Free			Free	12%	5%	2%	5%		
	3911.90	- Other			kg	3911.90					Free	Free		Free	Free			Free	12%	5%	2%	5%		
39.12		**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**																						
		- Cellulose acetates :																						
	3912.11	-- Non-plasticised			kg	3912.11					Free	Free		Free	Free			Free	12%	5%	2%	5%		
	3912.12	-- Plasticised			kg	3912.12					Free	Free		Free	Free			Free	12%	5%	2%	5%		
	3912.20	- Cellulose nitrates (including collodions)			kg	3912.20					Free	Free		Free	Free			Free	12%	5%	2%	5%		
		- Cellulose ethers :																						
	3912.31	-- Carboxymethylcellulose and its salts			kg	3912.31					Free	Free		Free	Free			Free	12%	5%	2%			
	3912.39	-- Other			kg	3912.39					Free	Free		Free	Free			Free	12%	5%	2%			
	3912.90	- Other			kg	3912.90					Free	Free		Free	Free			Free	12%	5%	2%			
39.13		**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.**																						
	3913.10	- Alginic acid, its salts and esters			kg	3913.10					Free	Free		Free	Free			Free	12%	5%	2%	5%		
	3913.90	- Other			kg	3913.90					Free	Free		Free	Free			Free	12%	5%	2%			
39.14	3914.00	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.**			kg	3914.00					Free	Free		Free	Free			Free	12%	5%	2%	5%		
		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES																						
39.15		**Waste, parings and scrap, of plastics.**																						
	3915.10	- Of polymers of ethylene		L	kg	3915.10					Free	Free		Free	Free			Free	12%	5%	2%			
	3915.20	- Of polymers of styrene		L	kg	3915.20					Free	Free		Free	Free			Free	12%	5%	2%			
	3915.30	- Of polymers of vinyl chloride		L	kg	3915.30					Free	Free		Free	Free			Free	12%	5%	2%			
	3915.90	- Of other plastics		L	kg	3915.90					Free	Free		Free	Free			Free	12%	5%	2%			
39.16		**Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**																						
	3916.10	- Of polymers of ethylene			kg	3916.10	11.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
	3916.20	- Of polymers of vinyl chloride			kg	3916.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
	3916.90	- Other plastics			kg	3916.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
39.17		**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**																					
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials			kg	3917.10					Free	Free		4%	1.5%			5%	12%	5%	2%	10%		
		- Tubes, pipes and hoses, rigid :																					
	3917.21	-- Of polymers of ethylene			kg	3917.21					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
	3917.22	-- Of polymers of propylene :				3917.22																	
	3917.22.10	--- Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm			kg	3917.22.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
	3917.22.90	--- Other			kg	3917.22.90					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
	3917.23	-- Of polymers of vinyl chloride			kg	3917.23												30%	12%	5%	2%	15%		
	3917.29	-- Of other plastics			kg	3917.29																	
	3917.29.10	--- Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines			kg	3917.29.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	3917.29.90	--- Other			kg	3917.29.90					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
		- Other tubes, pipes and hoses :																					
	3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa			kg	3917.31	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%	10%		
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings			kg	3917.32					Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
	3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings			kg	3917.33												15%	12%	5%	2%	10%		
	3917.39	-- Other			kg	3917.39	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
	3917.40	- Fittings			kg	3917.40																	
	3917.40.10	--- Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines			kg	3917.40.10												30%	12%	5%	2%			
	3917.40.90	--- Other			kg	3917.40.90												30%	12%	5%	2%	10%		
39.18		**Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.**																					
	3918.10	- Of polymers of vinyl chloride			kg	3918.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.75/= per kg		
	3918.90	- Of other plastics			kg	3918.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.75/= per kg		
39.19		**Self-adhesive plates, sheets, film, foil, tape, strip and flat other shapes, of plastics, whether or not in rolls.**																					
	3919.10	- In rolls of a width not exceeding 20 cm			kg	3919.10					Free	Free		17.5%	5%			30%	Con	5%	2%	10%		
	3919.90	- Other :																					
	3919.90.10	--- Solar controlled safety window film in rolls of a width not exceeding 184 cm for use on glazed windows, doors or other partition with glass			kg	3919.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
	3919.90.90	--- Other			kg	3919.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
39.20		**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials (+).**																					
	3920.10	- Of polymers of ethylene :				3920.10																	
	3920.10.10	--- Metallised unprinted and/or un-laminated			kg	3920.10.10												Free	12%	5%	2%			
	3920.10.90	--- Other			kg	3920.10.90												15%	12%	5%	2%	15%		
	3920.20	- Of polymers of propylene :				3920.20																	
	3920.20.10	--- Unprinted and/or un-laminated whether or not metallised			kg	3920.20.10												Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	3920.20.20	---	Strapping tapes			kg
	3920.20.90	---	Other			kg
	3920.30	-	Of polymers of styrene :			
	3920.30.10	---	Of a thickness not exceeding 2 mm			kg
	3920.30.20	---	Metallised			kg
	3920.30.90	---	Other			kg
		-	Of polymers of vinyl chloride :			
	3920.43	--	Containing by weight not less than 6% of plasticisers :			
	3920.43.10	---	Unprinted and/or un-laminated whether or not metallised, of a thickness not exceeding 0.30 mm			kg
	3920.43.20	---	Other unprinted metallised			kg
	3920.43.90	---	Other			kg
	3920.49	--	Other :			
	3920.49.10	---	Shrink wrap film			kg
	3920.49.20	---	Transparent film and white embossed film of a thickness not exceeding 0.30 mm			kg
	3920.49.30	---	Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut			kg
	3920.49.40	---	Shrink foil imported for packing of rubber for export			kg
	3920.49.50	---	Unprinted and/or un-laminated whether or not metallised			kg
	3920.49.90	---	Other			kg
		-	Of acrylic polymers :			
	3920.51	--	Of poly(methyl methacrylate) :			
	3920.51.10	---	Metallised			kg
	3920.51.90	---	Other			kg
	3920.59	--	Other :			
	3920.59.10	---	Unprinted and/or un-laminated whether or not metallised			kg
	3920.59.90	---	Other			kg
		-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :			
	3920.61	--	Of polycarbonates :			
	3920.61.10	---	Unprinted			kg
	3920.61.20	---	Metallised			kg
	3920.61.90	---	Other			kg
	3920.62	--	Of poly(ethylene terephthalate) :			
	3920.62.10	---	Unprinted and/or un-laminated whether or not metallised			kg
	3920.62.90	---	Other			kg
	3920.63	--	Of unsaturated polyesters :			
	3920.63.10	---	Unprinted and/or un-laminated whether or not metallised			kg
	3920.63.90	---	Other			kg
	3920.69	--	Of other polyesters :			
	3920.69.10	---	Unprinted and/or un-laminated whether or not metallised			kg
	3920.69.90	---	Other			kg
		-	Of cellulose or its chemical derivatives :			
	3920.71	--	Of regenerated cellulose :			
	3920.71.10	---	Printed			kg
	3920.71.90	---	Other			kg
	3920.73	--	Of cellulose acetate			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3920.20.20												30%	12%	5%	2%			
3920.20.90												15%	12%	5%	2%	15%		
3920.30																		
3920.30.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
3920.30.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.30.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
3920.43																		
3920.43.10	Free				Free	Free		Free	Free			Free	12%	5%	2%			
3920.43.20	Free				Free	Free		Free	Free			Free	12%	5%	2%			
3920.43.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
3920.49																		
3920.49.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.49.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.49.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.49.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.49.50					Free	Free		Free	Free			Free	12%	5%	2%			
3920.49.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
3920.51																		
3920.51.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.51.90					Free	Free		17.5%	5%			30%	12%	5%	2%	15%		
3920.59																		
3920.59.10					Free	Free		Free	Free			Free	12%	5%	2%			
3920.59.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
3920.61																		
3920.61.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.61.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.61.90					Free	Free		17.5%	5%			30%	12%	5%	2%	15%		
3920.62																		
3920.62.10								Free	Free			Free	12%	5%	2%			
3920.62.90								10.83%	4.5%			15%	12%	5%	2%	15%		
3920.63																		
3920.63.10					Free	Free		Free	Free			Free	12%	5%	2%			
3920.63.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
3920.69																		
3920.69.10					Free	Free		Free	Free			Free	12%	5%	2%			
3920.69.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	20% or Rs.150/= per kg		
3920.71																		
3920.71.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	15%		
3920.71.90	14.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
3920.73					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	3920.79	-- Of other cellulose derivatives:			
	3920.79.10	--- Of cellulose nitrates plasticised			kg
	3920.79.20	--- Metallised			kg
	3920.79.90	--- Other			kg
		- Of other plastics :			
	3920.91	-- Of poly(vinyl butyral) :			
	3920.91.10	--- Metallised			kg
	3920.91.90	--- Other			kg
	3920.92	-- Of polyamides :			
	3920.92.10	--- Unprinted and/or un-laminated whether or not metallised			kg
	3920.92.90	--- Other			kg
	3920.93	-- Of amino-resins			kg
	3920.94	-- Of phenolic resins			kg
	3920.99	-- Of other plastics :			
	3920.99.10	--- Of silicone			kg
	3920.99.20	--- Of hardened proteins			kg
	3920.99.30	--- Metallised			kg
	3920.99.90	--- Other			kg
39.21		**Other plates, sheets, film, foil and strip, of plastics.**			
		- Cellular :			
	3921.11	-- Of polymers of styrene :			
	3921.11.10	--- Of polystyrene not exceeding 2 mm in thickness			kg
	3921.11.90	--- Other			kg
	3921.12	-- Of polymers of vinyl chloride			
	3921.12.10	--- "Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes			kg
	3921.12.90	--- Other			kg
	3921.13	-- Of polyurethanes			
	3921.13.10	--- "Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes			kg
	3921.13.90	--- Other			kg
	3921.14	-- Of regenerated cellulose :			
	3921.14.10	--- Printed			kg
	3921.14.90	--- Other			kg
	3921.19	-- Of other plastics :			
	3921.19.10	--- Of phenoplasts			kg
	3921.19.20	--- Of aminoplasts			kg
	3921.19.30	--- Of silicone			kg
	3921.19.40	--- Of polyamides			kg
	3921.19.50	--- Of copolymers of vinyl chloride and vinyl acetate			kg
	3921.19.90	--- Other			kg
	3921.90	- Other :			
	3921.90.10	--- Printed			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3920.79																		
3920.79.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.79.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.79.90					Free	Free		17.5%	5%			30%	12%	5%	2%	15%		
3920.91																		
3920.91.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.91.90					Free	Free		17.5%	5%			30%	12%	5%	2%	15%		
3920.92																		
3920.92.10					Free	Free		Free	Free			Free	12%	5%	2%			
3920.92.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
3920.93					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.94					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.99																		
3920.99.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.99.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.99.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3920.99.90					Free	Free		17.5%	5%			30%	12%	5%	2%	15%		
3921.11																		
3921.11.10					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
3921.11.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
3921.12																		
3921.12.10	14.4%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
3921.12.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
3921.13																		
3921.13.10	Free				Free	Free		Free	Free			Free	12%	5%	2%			
3921.13.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
3921.14																		
3921.14.10												30%	12%	5%	2%	10%		
3921.14.90												15%	12%	5%	2%	10%		
3921.19																		
3921.19.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
3921.19.20	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
3921.19.30	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
3921.19.40	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
3921.19.50	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
3921.19.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
3921.90																		
3921.90.10												15%	12%	5%	2%	10%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	3921.90.90	--- Other			kg
39.22		**Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**			
	3922.10	- Baths, shower-baths, sinks and wash-basins			kg
	3922.20	- Lavatory seats and covers			kg
	3922.90	- Other			
	3922.90.10	--- Waterless urinals using “Key-valves”			kg
	3922.90.90	--- Other			kg
39.23		**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.**			
	3923.10	- Boxes, cases, crates and similar articles :			
	3923.10.10	--- Containers imported for the packing of gems and jewellery			kg
	3923.10.20	--- Plastic cages for the transport of live poultry			kg
	3923.10.30	--- Plastic crates of a kind used for the transport of fruits and vegetables			
	3923.10.40	--- Polystyrene Boxes, Disposable		L	
	3923.10.90	--- Other			kg
		- Sacks and bags (including cones) :			
	3923.21	-- Of polymers of ethylene :			
	3923.21.10	--- Made of sheeting with thickness of 40 microns and below			kg
	3923.21.20	--- Other, heat shrinkable bags, printed for packing of poultry products			kg
	3923.21.90	--- Other			kg
	3923.29	-- Of other plastics :			
	3923.29.10	--- Made of sheeting with thickness of 40 microns and below			kg
	3923.29.20	--- Other, heat shrinkable bags, printed for packing of poultry products			kg
	3923.29.90	--- Other			kg
	3923.30	- Carboys, bottles, flasks and similar articles			
	3923.30.10	--- Bottles of a capacity not exceeding 300 ml			kg
	3923.30.90	--- Other			kg
	3923.40	- Spools, cops, bobbins and similar supports			kg
	3923.50	- Stoppers, lids, caps and other closures :			
	3923.50.10	--- Pre-formed shrink capsules			kg
	3923.50.90	--- Other			kg
	3923.90	- Other			kg
39.24		**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**			
	3924.10	- Tableware and kitchenware			kg
	3924.90	- Other :			
	3924.90.10	--- Teats for feeding bottles			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3921.90.90												Free	12%	5%	2%	10%		
3922.10					Free	Free		17.5%	5%			30%	12%	5%	2%	30%		
3922.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	30%		
3922.90																		
3922.90.10	Free				Free	Free		Free	Free			Free	12%	5%	2%			
3922.90.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	30%		
3923.10																		
3923.10.10									5%			5%	12%	5%	2%			
3923.10.20												Free	12%	5%	2%			
3923.10.30												15%	12%	5%	2%			
3923.10.40												30%	12%	5%	2%			
3923.10.90												30%	12%	5%	2%			
3923.21																		
3923.21.10												30%	12%	5%	2%	10%		
3923.21.20												5%	12%	5%	2%	10%		
3923.21.90												30%	12%	5%	2%	10%		
3923.29																		
3923.29.10	22%											30%	12%	5%	2%	10%		
3923.29.20	3.65%											5%	12%	5%	2%	10%		
3923.29.90	22%											30%	12%	5%	2%	10%		
3923.30																		
3923.30.10												15%	12%	5%	2%	15% or Rs.30/= per kg		
3923.30.90												30%	12%	5%	2%	15% or Rs.30/= per kg		
3923.40					Free	Free		Free	Free			Free	12%	5%	2%	15% or Rs.30/= per kg		
3923.50																		
3923.50.10												15%	12%	5%	2%			
3923.50.90												30%	12%	5%	2%			
3923.90												15%	12%	5%	2%			
3924.10		19.5% or Rs.26/= per kg			Free	Free		17.5% or Rs.26/= per kg	5% or Rs.7/= per kg			30% or Rs.40/= per kg	12%	5%	2%	30% or Rs.125/= per kg		
3924.90																		
3924.90.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	3924.90.90	--- Other			kg
39.25		**Builders' ware of plastics, not elsewhere specified or included (+).**			
	3925.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l			kg
	3925.20	- Doors, windows and their frames and thresholds for doors			kg
	3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof			kg
	3925.90	- Other			kg
39.26		**Other articles of plastics and articles of other materials of headings 39.01 to 39.14.**			
	3926.10	- Office or school supplies :			
	3926.10.10	--- Electronic duplicator stencils			kg
	3926.10.90	--- Other			kg
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts) :			
	3926.20.10	--- Life jackets			kg
	3926.20.20	--- Gloves			kg
	3926.20.90	--- Other			kg
	3926.30	- Fittings for furniture, coachwork or the like			kg
	3926.40	- Statuettes and other ornamental articles			kg
	3926.90	- Other :			
	3926.90.10	--- Rawl Plugs			kg
	3926.90.20	--- Colostomy and urinary bags			kg
	3926.90.30	--- Incubator trays, automatic water drinkers and feeding troughs for the poultry industry			kg
	3926.90.40	--- Being parts of textile machinery of headings 84.44 to 84.48			kg
	3926.90.50	--- Being parts of agricultural, dairy and poultry machinery and equipment			kg
	3926.90.60	--- Handles for toothbrushes			kg
	3926.90.70	--- Plastic beads			kg
	3926.90.80	--- Hardened gelatin capsules		L	kg
	3926.90.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
3924.90.90	25.7% or Rs.34/= per kg				Free	Free		17.5% or Rs.26/= per kg	5% or Rs.7/= per kg			30% or Rs.40/= per kg	12%	5%	2%	30% or Rs.125/= per kg		
3925.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
3925.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
3925.30	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
3925.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
3926.10																		
3926.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
3926.10.90	25.71%				Free	Free		17.5%	5%			30%	12%	5%	2%			
3926.20																		
3926.20.10	14.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
3926.20.20	28.5%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
3926.20.90	25.7%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
3926.30					Free	Free		17.5%	5%			30%	12%	5%	2%	15%		
3926.40	27% or Rs.40/= per kg				Free	Free		17.5% or Rs.28/= per kg	5% or Rs.8/= per kg			30% or Rs.45/= per kg	12%	5%	2%	15%		
3926.90																		
3926.90.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
3926.90.20					Free	Free		Free	Free			Free	12%	5%	2%			
3926.90.30					Free	Free		Free				Free	Ex	5%	2%			
3926.90.40					Free	Free		Free	Free			Free	12%	5%	2%			
3926.90.50					Free	Free		Free	Free			Free	Con	5%	2%			
3926.90.60					Free	Free		Free	Free			Free	12%	5%	2%	30% or Rs.150/= per kg		
3926.90.70												Free	Ex	5%	2%			
3926.90.80	Free				Free	Free		Free	Free			Free	12%	5%	2%			
3926.90.90	14.4% or Rs.18/= per kg				Free	Free		10.83% or Rs.15/= per kg	4.8% or Rs.6/= per kg			15% or Rs.20/= per kg	12%	5%	2%	15% or Rs.75/= per kg		

Chapter 40

Rubber and articles thereof

Notes.

1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanized or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2.- This Chapter does not cover :

(a) Goods of Section XI (textiles and textile articles);
(b) Footwear or parts thereof of Chapter 64;
(c) Headgear or parts thereof (including bathing caps) of Chapter 65;
(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
(e) Articles of Chapter 90, 92, 94 or 96; or
(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05, the expression " primary forms " applies only to the following forms :

(a) Liquids and pastes (including latex, whether or not pre-vulcanized, and other dispersions and solutions);
(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to :

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanizing activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticizers and fillers, is not permitted;
(b) Thioplasts (TM); and
(c) Natural rubber modified by grafting or mixing with plastics, de-polymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in (a) above.

5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :

(i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);
(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
(iii) plasticizers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

(i) emulsifiers or anti-tack agents;
(ii) small amounts of breakdown products of emulsifiers;
(iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermo sensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilizers, viscosity- control agents, or similar special-purpose additives.

6.- For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7.- Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
40.01		**Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.**			
	4001.10	- Natural rubber latex, whether or not pre-vulcanised :			
	4001.10.10	--- Centrifuged rubber			kg
	4001.10.90	--- Other			kg
		- Natural rubber in other forms :			
	4001.21	-- Smoked sheets :			
	4001.21.10	--- R.S.S.1			kg
	4001.21.20	--- R.S.S.2			kg
	4001.21.30	--- R.S.S.3			kg
	4001.21.40	--- R.S.S.4			kg
	4001.21.50	--- R.S.S.5			kg
	4001.21.90	--- Other			kg
	4001.22	-- Technically specified natural rubber (TSNR)			kg
	4001.29	-- Other :			
		--- Crepe :			
	4001.29.11	---- Sole			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4001.10																		
4001.10.10						Free						15%	Ex	5%	2%	Rs.30/= per kg		
4001.10.90						Free						15%	Ex	5%	2%	Rs.30/= per kg		
4001.21																		
4001.21.10						Free						15%	Ex	5%	2%	Rs.30/= per kg		
4001.21.20						Free						15%	Ex	5%	2%	Rs.30/= per kg		
4001.21.30						Free						15%	Ex	5%	2%	Rs.30/= per kg		
4001.21.40						Free						15%	Ex	5%	2%	Rs.30/= per kg		
4001.21.50						Free						15%	Ex	5%	2%	Rs.30/= per kg		
4001.21.90						Free						15%	Ex	5%	2%	Rs.30/= per kg		
4001.22						Free						15%	Ex	5%	2%	Rs.30/= per kg		
4001.29																		
4001.29.11						Free						15%	Ex	5%	2%	Rs.30/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	4001.29.12	---- Pale			kg	4001.29.12						Free						15%	Ex	5%	2%	Rs.30/= per kg		
	4001.29.13	---- Brown			kg	4001.29.13						Free						15%	Ex	5%	2%	Rs.30/= per kg		
	4001.29.14	---- Scrap			kg	4001.29.14						Free						15%	Ex	5%	2%	Rs.30/= per kg		
	4001.29.20	--- Block rubber			kg	4001.29.20						Free						15%	Ex	5%	2%	Rs.30/= per kg		
	4001.29.30	--- Low nitrogen natural rubber (LNNR)			kg	4001.29.30						Free						15%	Ex	5%	2%	Rs.30/= per kg		
	4001.29.40	--- Deproteinized natural rubber (DPNR)			kg	4001.29.40						Free						15%	Ex	5%	2%	Rs.30/= per kg		
	4001.29.50	--- MG rubber			kg	4001.29.50						Free						15%	Ex	5%	2%	Rs.30/= per kg		
	4001.29.60	--- SP rubber			kg	4001.29.60						Free						15%	Ex	5%	2%	Rs.30/= per kg		
	4001.29.70	--- Other chemically modified form of rubber			kg	4001.29.70						Free						15%	Ex	5%	2%	Rs.30/= per kg		
	4001.29.90	--- Other			kg	4001.29.90						Free						15%	Ex	5%	2%	Rs.30/= per kg		
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums			kg	4001.30						Free						15%	Ex	5%	2%	Rs.30/= per kg		
40.02		**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.**																					
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :																					
	4002.11	-- Latex			kg	4002.11					Free	Free		Free	Free			Free	12%	5%	2%			
	4002.19	-- Other			kg	4002.19	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	4002.20	- Butadiene rubber (BR)			kg	4002.20	Free				Free	Free		Free	Free			Free	12%	5%	2%			
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :																					
	4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)			kg	4002.31					Free	Free		Free	Free			Free	12%	5%	2%			
	4002.39	-- Other			kg	4002.39					Free	Free		Free	Free			Free	12%	5%	2%			
		- Chloroprene (Chlorobutadiene) rubber (CR) :																					
	4002.41	-- Latex			kg	4002.41					Free	Free		Free	Free			Free	12%	5%	2%			
	4002.49	-- Other			kg	4002.49					Free	Free		Free	Free			Free	12%	5%	2%			
		- Acrylonitrile-butadiene rubber (NBR) :																					
	4002.51	-- Latex			kg	4002.51					Free	Free		Free	Free			Free	12%	5%	2%			
	4002.59	-- Other			kg	4002.59					Free	Free		Free	Free			Free	12%	5%	2%			
	4002.60	- Isoprene rubber (IR)			kg	4002.60						Free						15%	12%	5%	2%			
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)			kg	4002.70					Free	Free		Free	Free			Free	12%	5%	2%			
	4002.80	- Mixtures of any product of heading 40.01 with any product of this heading			kg	4002.80					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																					
	4002.91	-- Latex			kg	4002.91					Free	Free		Free	Free			Free	12%	5%	2%			
	4002.99	-- Other			kg	4002.99					Free							Free	12%	5%	2%			
40.03	4003.00	**Reclaimed rubber in primary forms or in plates, sheets or strip.**			kg	4003.00					Free	Free		Free	Free			Free	12%	5%	2%			
40.04	4004.00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained there from :**				4004.00																	
	4004.00.10	--- Scrap of unhardened rubber obtained from rejected or worn out tyres and curing bags		L	kg	4004.00.10												15%	12%	5%	2%			
	4004.00.20	--- Scrap and waste of micro cellular		L	kg	4004.00.20												15%	12%	5%	2%			
	4004.00.90	--- Other		L	kg	4004.00.90												15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
40.05		**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**			
	4005.10	- Compounded with carbon black or silica			
	4005.10.10	--- With silica			
	4005.10.11	---- Of natural rubber			kg
	4005.10.19	---- Other			kg
	4005.10.20	--- With carbon black			kg
	4005.10.21	---- Of natural rubber			kg
	4005.10.29	---- Other			kg
	4005.20	- Solutions; dispersions other than those of subheading 4005.10			kg
		- Other :			
	4005.91	-- Plates, sheets and strip			kg
	4005.99	-- Other			kg
40.06		**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**			
	4006.10	- "Camel-back" strips for retreading rubber tyres			kg
	4006.90	- Other			kg
40.07	4007.00	**Vulcanised rubber thread and cord.**			kg
40.08		**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**			
		- Of cellular rubber :			
	4008.11	-- Plates, sheets and strip			kg
	4008.19	-- Other			kg
		- Of non-cellular rubber :			
	4008.21	-- Plates, sheets and strip			kg
	4008.29	-- Other			kg
40.09		**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).**			
		- Not reinforced or otherwise combined with other materials :			
	4009.11	-- Without fittings			kg
	4009.12	-- With fittings			kg
		- Reinforced or otherwise combined only with metal:			
	4009.21	-- Without fittings			kg
	4009.22	-- With fittings			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4005.10																		
4005.10.10																		
4005.10.11												15%	12%	5%	2%	Rs.15/= per kg		
4005.10.19												Free	12%	5%	2%			
4005.10.20																		
4005.10.21												15%	12%	5%	2%	Rs.15/= per kg		
4005.10.29												Free	12%	5%	2%			
4005.20												15%	12%	5%	2%	Rs.15/= per kg		
4005.91												15%	12%	5%	2%	Rs.15/= per kg		
4005.99												15%	12%	5%	2%	Rs.15/= per kg		
4006.10						Free						15%	12%	5%	2%	Rs.15/= per kg		
4006.90												15%	12%	5%	2%	Rs.15/= per kg		
4007.00						Free						5%	12%	5%	2%			
4008.11						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		
4008.19												15%	12%	5%	2%	15% or Rs.25/= per kg		
4008.21						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		
4008.29						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		
4009.11						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		
4009.12						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		
4009.21						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		
4009.22						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD								
		- Reinforced or otherwise combined only with textile materials :																					
	4009.31	-- Without fittings			kg	4009.31						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		
	4009.32	-- With fittings			kg	4009.32						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		
		- Reinforced or otherwise combined with other materials :																					
	4009.41	-- Without fittings			kg	4009.41						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		
	4009.42	-- With fittings			kg	4009.42						Free						15%	12%	5%	2%	15% or Rs.25/= per kg		
40.10		**Conveyor or transmission belts or belting, of vulcanised rubber.**																					
		- Conveyor belts or belting :																					
	4010.11	-- Reinforced only with metal			kg	4010.11						Free						15%	12%	5%	2%	10%		
	4010.12	-- Reinforced only with textile materials			kg	4010.12						Free						15%	12%	5%	2%	10%		
	4010.19	-- Other			kg	4010.19						Free						15%	12%	5%	2%	10%		
		- Transmission belts or belting :																					
	4010.31	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm			kg	4010.31												15%	12%	5%	2%	10%		
	4010.32	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm			kg	4010.32												15%	12%	5%	2%	10%		
	4010.33	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm			kg	4010.33												15%	12%	5%	2%	10%		
	4010.34	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm			kg	4010.34												15%	12%	5%	2%	10%		
	4010.35	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm			kg	4010.35												15%	12%	5%	2%	10%		
	4010.36	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm			kg	4010.36												15%	12%	5%	2%	10%		
	4010.39	-- Other			kg	4010.39												15%	12%	5%	2%	10%		
40.11		**New pneumatic tyres, of rubber (+).**																					
	4011.10	- Of a kind used on motor cars (including station wagons and racing cars)			u	4011.10												30% or Rs.150/= per kg	12%	5%	2%	15%		
	4011.20	- Of a kind used on buses or lorries				4011.20																	
	4011.20.10	--- Having a rim size 20 inches and above			u	4011.20.10												15% or Rs.70/= per kg	12%	5%	2%	10%		
	4011.20.90	--- Other			u	4011.20.90												15% or Rs.80/= per kg	12%	5%	2%	20%		
	4011.30	- Of a kind used on aircraft			u	4011.30								10.83%	4.5%			15%	12%	5%	2%	10%		
	4011.40	- Of a kind used on motorcycles			u	4011.40												30%	12%	5%	2%	10%		
	4011.50	- Of a kind used on bicycles			u	4011.50												30%	12%	5%	2%	10%		
		- Other, having a "herring-bone" or similar tread :																					
	4011.61	-- Of a kind used on agricultural or forestry vehicles and machines			u	4011.61												30%	12%	5%	2%	5%		
	4011.62	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm			u	4011.62												30%	12%	5%	2%	5%		
	4011.63	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm			u	4011.63												30%	12%	5%	2%	5%		
	4011.69	-- Other			u	4011.69												30%	12%	5%	2%	10%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
		- Other :																					
	4011.92	-- Of a kind used on agricultural or forestry vehicles and machines			u	4011.92											30%	12%	5%	2%	5%		
	4011.93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm			u	4011.93											30%	12%	5%	2%	5%		
	4011.94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm			u	4011.94											30%	12%	5%	2%	5%		
	4011.99	-- Other				4011.99																	
	4011.99.10	--- Of a kind used on auto trishaws			u	4011.99.10											30%	12%	5%	2%	10%		
	4011.99.90	--- Other			u	4011.99.90											30% or Rs.150/= per kg	12%	5%	2%	10%		
40.12		**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber (+).**																					
		- Retreaded tyres :																					
	4012.11	-- Of a kind used on motor cars (including station wagons and racing cars)		L	u	4012.11											30%	12%	5%	2%	10%		
	4012.12	-- Of a kind used on buses or lorries		L	u	4012.12											30%	12%	5%	2%	10%		
	4012.13	-- Of a kind used on aircraft		L	u	4012.13											30%	12%	5%	2%	10%		
	4012.19	-- Other		L	u	4012.19											30%	12%	5%	2%	10%		
	4012.20	- Used pneumatic tyres		L	u	4012.20											30%	12%	5%	2%	10%		
	4012.90	- Other				4012.90																	
	4012.90.10	--- Solid tyres			u	4012.90.10											30%	12%	5%	2%	10%		
	4012.90.90	--- Other			u	4012.90.90											30%	12%	5%	2%	10%		
40.13		**Inner tubes, of rubber.**																					
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries			u	4013.10											30%	12%	5%	2%	10%		
	4013.20	- Of a kind used on bicycles			u	4013.20											30%	12%	5%	2%	10%		
	4013.90	- Other			u	4013.90											30%	12%	5%	2%	10%		
40.14		**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**																					
	4014.10	- Sheath contraceptives			kg	4014.10						Free		Free	Free		Free	12%	5%	2%	10%		
	4014.90	- Other			kg	4014.90						Free		Free	Free		Free	12%	5%	2%	10%		
40.15		**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber (+).**																					
		- Gloves, mittens and mitts :																					
	4015.11	-- Surgical			kg	4015.11						Free					Free	12%	5%	2%	10%		
	4015.19	-- Other			kg	4015.19											30%	12%	5%	2%	10%		
	4015.90	- Other			kg	4015.90											30%	12%	5%	2%	10%		
40.16		**Other articles of vulcanised rubber other than hard rubber.**																					
	4016.10	- Of cellular rubber			kg	4016.10											15%	12%	5%	2%	10%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Other :			
	4016.91	-- Floor coverings and mats			kg
	4016.92	-- Erasers			kg
	4016.93	-- Gaskets, washers and other seals :			
	4016.93.10	--- Of textiles machinery of headings 84.44 to 84.48			kg
	4016.93.20	--- Of agricultural, dairy and poultry machinery and equipment			kg
	4016.93.90	--- Other			kg
	4016.94	-- Boat or dock fenders, whether or not inflatable			kg
	4016.95	-- Other inflatable articles :			
	4016.95.10	--- Air bags and steam bags for re-treading of tyres			kg
	4016.95.90	--- Other			kg
	4016.99	-- Other :			
	4016.99.10	--- Being parts of textile machinery of headings 84.44 to 84.48			kg
	4016.99.20	--- Being parts of agricultural, dairy and poultry, milling and printing machinery and equipment			kg
	4016.99.90	--- Other			kg
40.17	4017.00	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:**			
	4017.00.10	--- Waste and scrap		L	kg
	4017.00.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4016.91												30%	12%	5%	2%	10%		
4016.92												30%	12%	5%	2%	10%		
4016.93																		
4016.93.10						Free						Free	12%	5%	2%	10%		
4016.93.20						Free						Free	12%	5%	2%	10%		
4016.93.90						Free						15%	12%	5%	2%	10%		
4016.94												30%	12%	5%	2%	10%		
4016.95																		
4016.95.10												15%	12%	5%	2%	10%		
4016.95.90												30%	12%	5%	2%	10%		
4016.99																		
4016.99.10						Free						Free	12%	5%	2%	10%		
4016.99.20						Free						Free	12%	5%	2%	10%		
4016.99.90						Free						15%	12%	5%	2%	10%		
4017.00																		
4017.00.10												15%	12%	5%	2%	10%		
4017.00.90												15%	12%	5%	2%	10%		

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

(a) Parings or similar waste, of raw hides or skins (heading 05.11);
(b) Bird skins or parts of bird skins, with their feathers or down, of heading 05.05 or 67.01; or
(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3.- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
41.01		**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.**			
	4101.20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved			kg
	4101.50	- Whole hides and skins, of a weight exceeding 16 kg			kg
	4101.90	- Other, including butts, bends and bellies			kg
41.02		**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.**			
	4102.10	- With wool on			kg
		- Without wool on :			
	4102.21	-- Pickled			kg
	4102.29	-- Other			kg
41.03		**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.**			
	4103.20	- Of reptiles			kg
	4103.30	- Of swine			kg
	4103.90	- Other			kg
41.04		**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**			
		- In the wet state (including wet-blue) :			
	4104.11	-- Full grains, unsplit; grain splits			
	4104.11.10	--- Wet blue chrome-tanned			kg
	4104.11.90	--- Other			kg
	4104.19	-- Other			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4101.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4101.50					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4101.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4102.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4102.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4102.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4103.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4103.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4103.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4104.11																		
4104.11.10	Free					Free		Free	Free			Free	12%	5%	2%			
4104.11.90	7.5%					Free		10.83%	4.5%			15%	12%	5%	2%			
4104.19																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	4104.19.10	--- Wet blue chrome-tanned			kg	4104.19.10	Free					Free		Free	Free			Free	12%	5%	2%			
	4104.19.90	--- Other			kg	4104.19.90	7.5%					Free		10.83%	4.5%			15%	12%	5%	2%			
		- In the dry state (crust) :																					
	4104.41	-- Full grains, unsplit; grain splits			kg	4104.41	7.5%							10.83%	4.5%			15%	12%	5%	2%		
	4104.49	-- Other			kg	4104.49	7.5%					Free		10.83%	4.5%			15%	12%	5%	2%		
41.05		**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.**																					
	4105.10	- In the wet state (including wet-blue)			kg	4105.10						Free						Free	12%	5%	2%		
	4105.30	- In the dry state (crust)			kg	4105.30						Free		10.83%	4.5%			15%	12%	5%	2%		
41.06		**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**																					
		- Of goats or kids :																					
	4106.21	-- In the wet state (including wet-blue)			kg	4106.21						Free						Free	12%	5%	2%		
	4106.22	-- In the dry state (crust)			kg	4106.22												15%	12%	5%	2%		
		- Of swine :																					
	4106.31	-- In the wet state (including wet-blue)			kg	4106.31					Free	Free						15%	12%	5%	2%		
	4106.32	-- In the dry state (crust)			kg	4106.32					Free	Free						15%	12%	5%	2%		
	4106.40	- Of reptiles :				4106.40																	
	4106.40.10	--- Crocodile skins other than vegetable pre-tanned			kg	4106.40.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%		
	4106.40.90	--- Other			kg	4106.40.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%		
		- Other :																					
	4106.91	-- In the wet state (including wet-blue)			kg	4106.91					Free	Free						15%	12%	5%	2%		
	4106.92	-- In the dry state (crust)			kg	4106.92					Free	Free		10.83%	4.5%			15%	12%	5%	2%		
41.07		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**																					
		- Whole hides and skins :																					
	4107.11	-- Full grains, unsplit			kg	4107.11	7.5%					Free		10.83%	4.5%			15%	12%	5%	2%		
	4107.12	-- Grain splits			kg	4107.12	7.5%					Free		10.83%	4.5%			15%	12%	5%	2%		
	4107.19	-- Other			kg	4107.19	7.5%					Free		10.83%	4.5%			15%	12%	5%	2%		
		- Other, including sides :																					
	4107.91	-- Full grains, unsplit			kg	4107.91	7.5%					Free		10.83%	4.5%			15%	12%	5%	2%		
	4107.92	-- Grain splits			kg	4107.92	7.5%					Free		10.83%	4.5%			15%	12%	5%	2%		
	4107.99	-- Other			kg	4107.99	7.5%					Free		10.83%	4.5%			15%	12%	5%	2%		
[41.08]																							
[41.09]																							
[41.10]																							

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
[41.11]																							
41.12	4112.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.**			kg	4112.00						Free		10.83%	4.5%			15%	12%	5%	2%			
41.13		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.**																					
	4113.10	- Of goats or kids			kg	4113.10								10.83%	4.5%			15%	12%	5%	2%			
	4113.20	- Of swine			kg	4113.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4113.30	- Of reptiles :				4113.30																		
	4113.30.10	--- Crocodile skins			kg	4113.30.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4113.30.90	--- Other			kg	4113.30.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4113.90	- Other			kg	4113.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
41.14		**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**																					
	4114.10	- Chamois (including combination chamois) leather			kg	4114.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4114.20	- Patent leather and patent laminated leather; metallised leather			kg	4114.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
41.15		**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.**																					
	4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls			kg	4115.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		L	kg	4115.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Notes.

1.- For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2.- This Chapter does not cover :

(a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
(c) Made up articles of netting (heading 56.08);
(d) Articles of Chapter 64;
(e) Headgear or parts thereof of Chapter 65;
(f) Whips, riding-crops or other articles of heading 66.02;
(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3.- (A) In addition to the provisions of ~~Note 1~~ Note 2 above, heading 42.02 does not cover :

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
(b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi- precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4.- For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
42.01	4201.00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**			kg	4201.00	27%				Free	Free						30%	12%	5%	2%	35% or Rs.200/= per kg		
42.02		**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.**																					
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :																						
	4202.11	-- With outer surface of leather or of composition leather			u	4202.11	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.200/= per kg		
	4202.12	-- With outer surface of plastics or of textile materials			u	4202.12	28.5%				Free	Free			22.4%			30%	12%	5%	2%	Rs.200/= per kg		
	4202.19	-- Other			u	4202.19	28.5%				Free	Free			22.4%			30%	12%	5%	2%	Rs.200/= per kg		
		- Handbags, whether or not with shoulder strap, including those without handle :																						
	4202.21	-- With outer surface of leather or of composition leather			u	4202.21	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.150/= per kg		
	4202.22	-- With outer surface of plastic sheeting or of textile materials			u	4202.22	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.150/= per kg		
	4202.29	-- Other			u	4202.29	28.5%				Free	Free			22.4%			30%	12%	5%	2%	Rs.150/= per kg		
		- Articles of a kind normally carried in the pocket or in the handbag :																						
	4202.31	-- With outer surface of leather or of composition leather			kg	4202.31	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.150/= per kg		
	4202.32	-- With outer surface of plastic sheeting or of textile materials			kg	4202.32	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.150/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	4202.39	-- Other			kg
		- Other :			
	4202.91	-- With outer surface of leather or of composition leather			kg
	4202.92	-- With outer surface of plastic sheeting or of textile materials			kg
	4202.99	-- Other			kg
42.03		**Articles of apparel and clothing accessories, of leather or of composition leather (+).**			
	4203.10	- Articles of apparel			kg
		- Gloves, mittens and mitts :			
	4203.21	-- Specially designed for use in sports			kg
	4203.29	-- Other			kg
	4203.30	- Belts and bandoliers			kg
	4203.40	- Other clothing accessories			kg
[42.04]					
42.05	4205.00	**Other articles of leather or of composition leather :**			
	4205.00.10	--- Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses			kg
	4205.00.90	--- Other			kg
42.06	4206.00	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4202.39	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.150/= per kg		
4202.91	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.150/= per kg		
4202.92	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.150/= per kg		
4202.99	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.150/= per kg		
4203.10	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.200/= per kg		
4203.21	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.200/= per kg		
4203.29	27%				Free	Free			22.4%			30%	12%	5%	2%	Rs.200/= per kg		
4203.30					Free	Free			22.4%			30%	12%	5%	2%	Rs.200/= per kg		
4203.40					Free	Free			22.4%			30%	12%	5%	2%	Rs.200/= per kg		
4205.00																		
4205.00.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4205.00.90	27%				Free	Free			19.6%			30%	12%	5%	2%	Rs.200/= per kg		
4206.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2.- This Chapter does not cover :

(a) Bird skins or parts of bird skins, with their feathers or down (heading 05.05 or 67.01);
(b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
(c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
(d) Articles of Chapter 64;
(e) Headgear or parts thereof of Chapter 65; or
(f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.

5.- Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

HS Hdg.	HS Code	Description	Ref	ICL	Unit
43.01		**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**			
	4301.10	- Of mink, whole, with or without head, tail or paws			kg
	4301.30	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws			kg
	4301.60	- Of fox, whole, with or without head, tail or paws			kg
	4301.80	- Other furskins, whole, with or without head, tail or paws			kg
	4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use			kg
43.02		**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.**			
		- Whole skins, with or without head, tail or paws, not assembled :			
	4302.11	-- Of mink			kg
	4302.19	-- Other :			
	4302.19.10	--- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb			kg
	4302.19.90	--- Other			kg
	4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled			kg
	4302.30	- Whole skins and pieces or cuttings thereof, assembled			kg
43.03		**Articles of apparel, clothing accessories and other articles of furskin.**			
	4303.10	- Articles of apparel and clothing accessories			kg
	4303.90	- Other			kg
43.04	4304.00	**Artificial fur and articles thereof.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4301.10					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
4301.30					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
4301.60					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
4301.80					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
4301.90					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
4302.11	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
4302.19																		
4302.19.10					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
4302.19.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
4302.20					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
4302.30	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
4303.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
4303.90	24%				Free	Free		17.5%	5%			30%	12%	5%	2%	25% or Rs.75/= per kg		
4304.00	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover :

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
(d) Activated charcoal (heading 38.02);
(e) Articles of heading 42.02;
(f) Goods of Chapter 46;
(g) Footwear or parts thereof of Chapter 64;
(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
(ij) Goods of heading 68.08;
(k) Imitation jewellery of heading 71.17;
(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
(n) Parts of firearms (heading 93.05);
(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
(p) Articles of Chapter 95 (for example, toys, games, sports requisites);
(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
(r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading ~~Note~~ Notes.

1.- For the purposes of subheading 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2.- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood :

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
44.01		**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**			
	4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms			kg
		- Wood in chips or particles :			
	4401.21	-- Coniferous			kg
	4401.22	-- Non-coniferous			kg
@@@	~~4401.30~~	~~- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms~~			~~kg~~
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :			
	4401.31	-- Wood pellets			kg
	4401.39	-- Other			kg
44.02		**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**			

HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
	Preferential										Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD								
4401.10					Free	Free		10.83%	4.5%		15%	12%	5%	2%			
4401.21					Free	Free		10.83%	4.5%		15%	12%	5%	2%			
4401.22					Free	Free		10.83%	4.5%		15%	12%	5%	2%			
~~4401.30~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~		~~15%~~	~~12%~~	~~5%~~	~~2%~~			
4401.31					Free	Free		10.83%	4.5%		15%	12%	5%	2%			
4401.39					Free	Free		10.83%	4.5%		15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	4402.10	- Of bamboo			kg
	4402.90	- Other			
	4402.90.10	--- Coconut shell charcoal			kg
	4402.90.90	--- Other			kg
44.03		**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (+).**			
	4403.10	- Treated with paint, stains, creosote or other preservatives			m^3
	4403.20	- Other, coniferous			m^3
		- Other, of tropical wood specified in Subheading Note 2 to this Chapter :			
	4403.41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau			m^3
	4403.49	-- Other			m^3
		- Other :			
	4403.91	-- Of oak *(Quercus spp.)*			m^3
	4403.92	-- Of beech *(Fagus spp.)*			m^3
	4403.99	-- Other			m^3
44.04		**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**			
	4404.10	- Coniferous			kg
	4404.20	- Non-coniferous			kg
44.05	4405.00	**Wood wool; wood flour.**			kg
44.06		**Railway or tramway sleepers (cross-ties) of wood (+).**			
	4406.10	- Not impregnated			m^3
	4406.90	- Other			m^3
44.07		**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**			
	4407.10	- Coniferous			m^3
		- Of tropical wood specified in Subheading Note 2 to this Chapter :			
	4407.21	-- Mahogany (*Swietenia spp.*)			m^3
	4407.22	-- Virola, Imbuia and Balsa			m^3
	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau			m^3
	4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan			m^3
	4407.27	-- Sapelli			m^3
	4407.28	-- Iroko			m^3
	4407.29	-- Other			m^3
		- Other :			
	4407.91	-- Of oak (*Quercus spp.*)			m^3

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4402.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4402.90																		
4402.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4402.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4403.10					Free	Free		Free	Free			Free	Ex	Ex	Ex			
4403.20					Free	Free		Free	Free			Free	Ex	Ex	Ex			
4403.41					Free	Free		Free	Free			Free	Ex	Ex	Ex			
4403.49					Free	Free		Free	Free			Free	Ex	Ex	Ex			
4403.91					Free	Free		Free	Free			Free	Ex	Ex	Ex			
4403.92					Free	Free		Free	Free			Free	Ex	Ex	Ex			
4403.99					Free	Free		Free	Free			Free	Ex	Ex	Ex			
4404.10					Free	Free		Free	Free			Free	12%	5%	2%			
4404.20					Free	Free		Free	Free			Free	12%	5%	2%			
4405.00					Free	Free		Free	Free			Free	12%	5%	2%			
4406.10					Free	Free		Free	Free			Free	12%	5%	2%			
4406.90					Free	Free		Free	Free			Free	12%	5%	2%			
4407.10					Free	Free		Free	Free			Free	Ex	5%	2%			
4407.21	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.22	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.25	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.26	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.27	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.28	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.29	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.91	Free				Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	4407.92	-- Of beech *(Fagus spp.)*			m^3
	4407.93	-- Of maple *(Acer spp.)*			m^3
	4407.94	-- Of cherry *(Prunus spp.)*			m^3
	4407.95	-- Of ash (*Fraxinus spp.)*			m^3
	4407.99	-- Other			
	4407.99.10	--- Of rubber			m^3
	4407.99.20	--- Of coconut			m^3
	4407.99.30	--- Of ebony			m^3
	4407.99.90	--- Other			m^3
44.08		**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.**			
	4408.10	- Coniferous			kg
		- Of tropical wood specified in Subheading Note 2 to this Chapter :			
	4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau			kg
	4408.39	-- Other			kg
	4408.90	- Other			kg
44.09		**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.**			
	4409.10	- Coniferous			kg
		- Non-coniferous :			
	4409.21	-- Of bamboo			kg
	4409.29	-- Other			kg
44.10		**Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**			
		- Of wood :			
	4410.11	-- Particle board :			
	4410.11.10	--- Raw particle board, not covered or coated			kg
	4410.11.90	--- Other			kg
	4410.12	-- Oriented strand board (OSB)			kg
	4410.19	-- Other			kg
	4410.90	- Other			kg
44.11		**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**			
		- Medium density fibreboard (MDF) :			
	4411.12	-- Of a thickness not exceeding 5 mm			
	4411.12.10	--- Of a density exceeding 0.8 g/cm3, not mechanically worked or surface covered			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4407.92	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.93	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.94	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.95	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.99																		
4407.99.10	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.99.20	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.99.30	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4407.99.90	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
4408.10					Free	Free		Free	Free			Free	Ex	5%	2%			
4408.31					Free	Free		Free	Free			Free	Ex	5%	2%			
4408.39					Free	Free		Free	Free			Free	Ex	5%	2%			
4408.90					Free	Free		Free	Free			Free	Ex	5%	2%			
4409.10					Free	Free		Free	Free			Free	Ex	5%	2%			
4409.21					Free	Free		Free	Free			Free	Ex	5%	2%			
4409.29					Free	Free		Free	Free			Free	Ex	5%	2%			
4410.11																		
4410.11.10					Free	Free		Free	Free			Free	12%	5%	2%	15%		
4410.11.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
4410.12					Free	Free		4%	1.5%			5%	12%	5%	2%	15%		
4410.19					Free	Free		4%	1.5%			5%	12%	5%	2%	15%		
4410.90	3.75%		3.75%		Free	Free		4%	1.5%			5%	12%	5%	2%	15%		
4411.12																		
4411.12.10		Free	Free		Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	4411.12.90	---	Other			kg
	4411.13	--	Of a thickness exceeding 5 mm but not exceeding 9 mm			
	4411.13.10	---	Of a density exceeding 0.8 g/cm3, not mechanically worked or surface covered			kg
	4411.13.90	---	Other			kg
	4411.14	--	Of a thickness exceeding 9 mm			
	4411.14.10	---	Of a density exceeding 0.8 g/cm3, not mechanically worked or surface covered			kg
	4411.14.90	---	Other			kg
		-	Other :			
	4411.92	--	Of a density exceeding 0.8 g/cm^3 :			
	4411.92.10	---	Not mechanically worked or surface covered			kg
	4411.92.90	---	Other			kg
	4411.93	--	Of a density exceeding 0.5 g/cm^3 but not exceeding 0.8 g/cm^3			kg
	4411.94	--	Of a density not exceeding 0.5 g/cm^3			kg
44.12			**Plywood, veneered panels and similar laminated wood (+).**			
	4412.10	-	Of bamboo :			
	4412.10.10	---	Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests			m^3
	4412.10.90	---	Other			m^3
		-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			
	4412.31	--	With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter			
	4412.31.10	---	Of a thickness exceeding 3mm			m^3
	4412.31.90	---	Other			m^3
	4412.32	---	Other, with at least one outer ply of non-coniferous wood			
	4412.32.10	---	Of a thickness exceeding 3mm			m^3
	4412.32.90	---	Other			m^3
	4412.39	--	Other			
	4412.39.10	---	Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests			m^3
		--	Other :			
	4412.39.91	----	Of a thickness exceeding 3mm			m^3
	4412.39.99	----	Other			m^3
		-	Other :			
	4412.94	--	Blockboard, laminboard and battenboard			kg
	4412.99	--	Other			kg
44.13	4413.00		**Densified wood, in blocks, plates, strips or profile shapes.**			
	4413.00.10	---	Of rubber wood			kg
	4413.00.90	---	Other			kg
44.14	4414.00		**Wooden frames for paintings, photographs, mirrors or similar objects.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4411.12.90					Free	Free		Free	Free			Free	12%	5%	2%			
4411.13																		
4411.13.10		Free	Free		Free	Free		Free	Free			Free	12%	5%	2%			
4411.13.90					Free	Free		Free	Free			Free	12%	5%	2%			
4411.14																		
4411.14.10		Free	Free		Free	Free		Free	Free			Free	12%	5%	2%			
4411.14.90					Free	Free		Free	Free			Free	12%	5%	2%			
4411.92																		
4411.92.10		Free	Free		Free	Free		Free	Free			Free	12%	5%	2%			
4411.92.90					Free	Free		Free	Free			Free	12%	5%	2%			
4411.93					Free	Free		Free	Free			Free	12%	5%	2%			
4411.94					Free	Free		Free	Free			Free	12%	5%	2%			
4412.10																		
4412.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
4412.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4412.31																		
4412.31.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15% or Rs. 15/= per kg		
4412.31.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4412.32																		
4412.32.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15% or Rs. 15/= per kg		
4412.32.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4412.39																		
4412.39.10					Free	Free		Free	Free			Free	12%	5%	2%			
4412.39.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15% or Rs. 15/= per kg		
4412.39.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4412.94					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4412.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4413.00																		
4413.00.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4413.00.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4414.00	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
44.15		**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**			
	4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums			u
	4415.20	- Pallets, box pallets and other load boards; pallet collars			u
44.16	4416.00	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**			kg
44.17	4417.00	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood :**			
	4417.00.10	--- Boot and shoe lasts			kg
	4417.00.90	--- Other			kg
44.18		**Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes (+).**			
	4418.10	- Windows, French-windows and their frames			kg
	4418.20	- Doors and their frames and thresholds			kg
	4418.40	- Shuttering for concrete constructional work			kg
	4418.50	- Shingles and shakes			kg
	4418.60	- Posts and beams			kg
		- Assembled flooring panels :			
	4418.71	-- For mosaic floors :			
	4418.71.10	--- Of rubber wood			kg
	4418.71.90	--- Other			kg
	4418.72	-- Other, multilayer			
	4418.72.10	--- Of rubber wood			kg
	4418.72.90	--- Other			kg
	4418.79	-- Other			
	4418.79.10	--- Of rubber wood			kg
	4418.79.90	--- Other			kg
	4418.90	- Other			kg
44.19	4419.00	**Tableware and kitchenware, of wood.**			kg
44.20		**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**			
	4420.10	- Statuettes and other ornaments, of wood			kg
	4420.90	- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4415.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
4415.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
4416.00					Free	Free		17.5%	5%			30%	12%	5%	2%			
4417.00																		
4417.00.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4417.00.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
4418.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs. 25/= per kg		
4418.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs. 25/= per kg		
4418.40					Free	Free		17.5%	5%			30%	12%	5%	2%			
4418.50					Free	Free		17.5%	5%			30%	12%	5%	2%			
4418.60					Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs. 25/= per kg		
4418.71																		
4418.71.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
4418.71.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
4418.72																		
4418.72.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
4418.72.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
4418.79																		
4418.79.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
4418.79.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
4418.90					Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs. 25/= per kg		
4419.00	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	20% or Rs.50/= per kg		
4420.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs.25/= per kg		
4420.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	15% or Rs.25/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
44.21		**Other articles of wood.**			
	4421.10	- Clothes hangers			kg
	4421.90	- Other :			
	4421.90.10	--- Match splints			kg
	4421.90.20	--- Spools, cops, bobbins, sewing thread reels and the like, of turned wood			kg
		--- Handicraft :			
	4421.90.31	---- Of coconut wood			kg
	4421.90.39	---- Other			kg
	4421.90.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4421.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
4421.90																		
4421.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
4421.90.20					Free	Free		Free	Free			Free	12%	5%	2%			
4421.90.31					Free	Free		17.5%	5%			30%	12%	5%	2%	20% or Rs.50/= per kg		
4421.90.39					Free	Free		17.5%	5%			30%	12%	5%	2%	20% or Rs.50/= per kg		
4421.90.90					Free	Free		17.5%	5%			30%	12%	5%	2%	20% or Rs.50/= per kg		

Chapter 45

Cork and articles of cork

Note.

1.- This Chapter does not cover :

(a) Footwear or parts of footwear of Chapter 64;
(b) Headgear or parts of headgear of Chapter 65; or
(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
45.01		**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**																					
	4501.10	- Natural cork, raw or simply prepared			kg	4501.10					Free	Free		Free	Free			Free	12%	5%	2%			
	4501.90	- Other			kg	4501.90					Free	Free		Free	Free			Free	12%	5%	2%			
45.02	4502.00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).**			kg	4502.00					Free	Free		Free	Free			Free	12%	5%	2%			
45.03		**Articles of natural cork (+).**																					
	4503.10	- Corks and stoppers			kg	4503.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4503.90	- Other			kg	4503.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
45.04		**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**																					
	4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs			kg	4504.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4504.90	- Other			kg	4504.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.- This Chapter does not cover :

(a) Wall coverings of heading 48.14;
(b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
(c) Footwear or headgear or parts thereof of Chapter 64 or 65;
(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
46.01		**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**																						
		- Mats, matting and screens of vegetable materials :																						
	4601.21	-- Of bamboo			kg	4601.21								17.5%	5%			30%	12%	5%	2%	30% or Rs.60/= per kg		
	4601.22	-- Of rattan			kg	4601.22								17.5%	5%			30%	12%	5%	2%	30% or Rs.60/= per kg		
	4601.29	-- Other			kg	4601.29								17.5%	5%			30%	12%	5%	2%	30% or Rs.60/= per kg		
		- Other :																						
	4601.92	-- Of bamboo			kg	4601.92								17.5%	5%			30%	12%	5%	2%	30% or Rs.60/= per kg		
	4601.93	-- Of rattan			kg	4601.93								17.5%	5%			30%	12%	5%	2%	30% or Rs.60/= per kg		
	4601.94	-- Of other vegetable materials			kg	4601.94								17.5%	5%			30%	12%	5%	2%	30% or Rs.60/= per kg		
	4601.99	-- Other			kg	4601.99								17.5%	5%			30%	12%	5%	2%	30% or Rs.60/= per kg		
46.02		**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.**																						
		- Of vegetable materials :																						
	4602.11	-- Of bamboo			kg	4602.11												30%	12%	5%	2%	30% or Rs.60/= per kg		
	4602.12	-- Of rattan			kg	4602.12												30%	12%	5%	2%	30% or Rs.60/= per kg		
	4602.19	-- Other			kg	4602.19												30%	12%	5%	2%	30% or Rs.60/= per kg		
	4602.90	- Other			kg	4602.90												30%	12%	5%	2%	30% or Rs.60/= per kg		

Chapter 47

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

Note.

1.- For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
47.01	4701.00	**Mechanical wood pulp.**			kg	4701.00					Free	Free		Free	Free			Free	12%	5%	2%			
47.02	4702.00	**Chemical wood pulp, dissolving grades.**			kg	4702.00					Free	Free		Free	Free			Free	12%	5%	2%			
47.03		**Chemical wood pulp, soda or sulphate, other than dissolving grades.**																						
		- Unbleached :																						
	4703.11	-- Coniferous			kg	4703.11	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	4703.19	-- Non-coniferous			kg	4703.19	Free				Free	Free		Free	Free			Free	12%	5%	2%			
		- Semi-bleached or bleached :																						
	4703.21	-- Coniferous			kg	4703.21	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	4703.29	-- Non-coniferous			kg	4703.29	Free				Free	Free		Free	Free			Free	12%	5%	2%			
47.04		**Chemical wood pulp, sulphite, other than dissolving grades.**																						
		- Unbleached :																						
	4704.11	-- Coniferous			kg	4704.11					Free	Free		Free	Free			Free	12%	5%	2%			
	4704.19	-- Non-coniferous			kg	4704.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Semi-bleached or bleached :																						
	4704.21	-- Coniferous			kg	4704.21					Free	Free		Free	Free			Free	12%	5%	2%			
	4704.29	-- Non-coniferous			kg	4704.29					Free	Free		Free	Free			Free	12%	5%	2%			
47.05	4705.00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**			kg	4705.00					Free	Free		Free	Free			Free	12%	5%	2%			
47.06		**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**																						
	4706.10	- Cotton linters pulp			kg	4706.10					Free	Free		Free	Free			Free	12%	5%	2%			
	4706.20	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard			kg	4706.20					Free	Free		Free	Free			Free	12%	5%	2%			
	4706.30	- Other, of bamboo			kg	4706.30					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	4706.91	-- Mechanical			kg	4706.91					Free	Free		Free	Free			Free	12%	5%	2%			
	4706.92	-- Chemical			kg	4706.92					Free	Free		Free	Free			Free	12%	5%	2%			
@@@	~~4706.93~~	~~-- Semi-chemical~~			~~kg~~	~~4706.93~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
	4706.93	-- Obtained by a combination of mechanical and chemical processes			kg	4706.93					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
47.07		**Recovered (waste and scrap) paper or paperboard (+).**			
	4707.10	- Unbleached kraft paper or paperboard or corrugated paper or paperboard			kg
	4707.20	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass			kg
	4707.30	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)			kg
	4707.90	- Other, including unsorted waste and scrap		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4707.10					Free	Free		Free	Free			Free	12%	5%	2%			
4707.20					Free	Free		Free	Free			Free	12%	5%	2%			
4707.30					Free	Free		Free	Free			Free	12%	5%	2%			
4707.90					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).

2.- This Chapter does not cover :

(a) Articles of Chapter 30;
(b) Stamping foils of heading 32.12;
(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
(e) Sensitized paper or paperboard of headings 37.01 to 37.04;
(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
(h) Articles of heading 42.02 (for example, travel goods);
(ij) Articles of Chapter 46 (manufactures of plaiting material);
(k) Paper yarn or textile articles of paper yarn (Section XI);
(l) Articles of Chapter 64 or Chapter 65;
(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
(o) Articles of heading 92.09; ~~or~~
(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or ~~Chapter 96 (for example, buttons).~~
(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendaring, super-calendaring, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².

5.- For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

For paper or paperboard weighing not more than 150 g/m² :

(a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m², or
2. coloured throughout the mass; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m², or
2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more ; or
(d) containing more than 3% but not more than 8 % ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa·m2/g; or
(e) containing 3% ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m2/g.

For paper or paperboard weighing more than 150 g/m² :

(a) coloured throughout the mass; or
(b) having a brightness of 60% or more, and

1. a caliper of 225 micrometres (microns) or less, or
2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8.- Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
(a) in strips or rolls of a width exceeding 36 cm; or
(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9.- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to :

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration
   (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
   (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
   (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
   (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1.- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

(a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8 %.

3.- For the purposes of subheading 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres ~~obtained by a semi-chemical pulping process~~ obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.

4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp ~~obtained by a semi-chemical pulping process~~ obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.

5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Test liner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.

Weigh t g/m²	Minimum tear mN		Minimum tensile kN/m	
	Machine Direction	Machine direction plus cross direction	Cross direction	Machine direction Plus cross direction
60	700	1510	1.9	6
70	830	1790	2.3	7.2
80	965	2070	2.8	8.3
100	1230	2635	3.7	10.6
115	1425	3060	4.4	12.3

6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.

7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
48.01	4801.00	**Newsprint, in rolls or sheets.**			kg	4801.00		Free	Free		Free	Free		Free	Free			Free	12%	5%	2%	5%		
48.02		**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.**																						
	4802.10	- Hand-made paper and paperboard			kg	4802.10												30%	12%	5%	2%			
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard			kg	4802.20						Free						15%	12%	5%	2%			
	4802.40	- Wallpaper base			kg	4802.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:																						
	4802.54	-- Weighing less than 40 g/m² :				4802.54																		
	4802.54.10	--- Tissue paper imported by manufacturers for manufacturing of laminated aluminium foil for use as linings for tea chests			kg	4802.54.10					Free	Free		Free	Free			Free	12%	5%	2%			
	4802.54.20	--- Carbonising base paper			kg	4802.54.20						Free		10.83%	4.5%			15%	12%	5%	2%			
	4802.54.90	--- Other			kg	4802.54.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4802.55	-- Weighing 40 g/m² or more but not more than 150 g/m², in rolls :				4802.55																		
	4802.55.10	--- Carbonising base paper			kg	4802.55.10						Free		10.83%	4.5%			15%	12%	5%	2%			
	4802.55.90	--- Other			kg	4802.55.90	Free											Free	12%	5%	2%			
	4802.56	-- Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :				4802.56																		
	4802.56.10	--- Carbonising base paper			kg	4802.56.10						Free		10.83%	4.5%			15%	12%	5%	2%			
	4802.56.90	--- Other			kg	4802.56.90	13.5%											15%	12%	5%	2%			
	4802.57	-- Other, weighing 40 g/m² or more but not more than 150 g/m² :				4802.57																		
	4802.57.10	--- Carbonising base paper			kg	4802.57.10						Free		10.83%	4.5%			15%	12%	5%	2%			
	4802.57.90	--- Other			kg	4802.57.90	Free					Free						Free	12%	5%	2%			
	4802.58	-- Weighing more than 150 g/m² :				4802.58																		
	4802.58.10	--- Box board			kg	4802.58.10												Free	12%	5%	2%			
	4802.58.20	--- Carbonising base paper			kg	4802.58.20						Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	4802.58.90	--- Other			kg	4802.58.90												15%	12%	5%	2%			
		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :																					
	4802.61	-- In rolls :				4802.61																		
	4802.61.10	--- Box board			kg	4802.61.10												Free	12%	5%	2%			
	4802.61.20	--- Carbonising base paper			kg	4802.61.20						Free		10.83%	4.5%			15%	12%	5%	2%			
	4802.61.90	--- Other			kg	4802.61.90												15%	12%	5%	2%			
	4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :				4802.62																		
	4802.62.10	--- Box board			kg	4802.62.10												Free	12%	5%	2%			
	4802.62.20	--- Carbonising base paper			kg	4802.62.20						Free		10.83%	4.5%			15%	12%	5%	2%			
	4802.62.90	--- Other			kg	4802.62.90												15%	12%	5%	2%			
	4802.69	-- Other :				4802.69																		
	4802.69.10	--- Box board			kg	4802.69.10												Free	12%	5%	2%			
	4802.69.20	--- Carbonising base paper			kg	4802.69.20						Free		10.83%	4.5%			15%	12%	5%	2%			
	4802.69.90	--- Other			kg	4802.69.90												15%	12%	5%	2%			
48.03	4803.00	**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.**			kg	4803.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
48.04		**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**																						
		- Kraftliner :																						
	4804.11	-- Unbleached			kg	4804.11					Free	Free		Free	Free			Free	12%	5%	2%			
	4804.19	-- Other			kg	4804.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Sack kraft paper :																						
	4804.21	-- Unbleached			kg	4804.21					Free	Free		Free	Free			Free	12%	5%	2%			
	4804.29	-- Other			kg	4804.29					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other kraft paper and paperboard weighing 150 g/m² or less :																						
	4804.31	-- Unbleached			kg	4804.31	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4804.39	-- Other			kg	4804.39	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m² :																						
	4804.41	-- Unbleached			kg	4804.41	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4804.42	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process			kg	4804.42	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4804.49	-- Other			kg	4804.49	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other kraft paper and paperboard weighing 225 g/m² or more :																						
	4804.51	-- Unbleached			kg	4804.51	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4804.52	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process			kg	4804.52	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4804.59	-- Other			kg	4804.59	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
48.05		**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter (+).**																						
		- Fluting paper :																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
	4805.11	-- Semi-chemical fluting paper			kg	4805.11	2.5%											5%	12%	5%	2%			
	4805.12	-- Straw fluting paper			kg	4805.12	2.5%											5%	12%	5%	2%			
	4805.19	-- Other			kg	4805.19	2.5%											5%	12%	5%	2%			
		- Testliner (recycled liner board) :																						
	4805.24	-- Weighing 150 g/m² or less			kg	4805.24					Free	Free		4%	1.5%			5%	12%	5%	2%			
	4805.25	-- Weighing more than 150 g/m²			kg	4805.25					Free	Free		4%	1.5%			5%	12%	5%	2%			
	4805.30	- Sulphite wrapping paper			kg	4805.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4805.40	- Filter paper and paperboard :				4805.40																		
	4805.40.10	--- Filter paper			kg	4805.40.10					Free	Free		Free	Free			Free	12%	5%	2%			
	4805.40.90	--- Other			kg	4805.40.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4805.50	- Felt paper and paperboard			kg	4805.50					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other :																						
	4805.91	-- Weighing 150 g/m² or less			kg	4805.91					Free	Free		4%	1.5%			5%	12%	5%	2%			
	4805.92	-- Weighing more than 150 g/m² but less than 225 g/m² :				4805.92																		
	4805.92.10	--- Box Board			kg	4805.92.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	4805.92.90	--- Other			kg	4805.92.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
	4805.93	-- Weighing 225 g/m² or more :				4805.93																		
	4805.93.10	--- Box Board			kg	4805.93.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	4805.93.90	--- Other			kg	4805.93.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
48.06		**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.**																						
	4806.10	- Vegetable parchment			kg	4806.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4806.20	- Greaseproof papers			kg	4806.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4806.30	- Tracing papers			kg	4806.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4806.40	- Glassine and other glazed transparent or translucent papers			kg	4806.40	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
48.07	4807.00	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :**				4807.00																		
	4807.00.10	--- Paper and paperboard, laminated internally with bitumen, tar or asphalt			kg	4807.00.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4807.00.90	--- Other			kg	4807.00.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
48.08		**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.**																						
	4808.10	- Corrugated paper and paperboard, whether or not perforated			kg	4808.10												15%	12%	5%	2%			
@@@	~~4808.20~~	~~- Sack kraft paper, creped or crinkled, whether or not embossed or perforated~~			~~kg~~	~~4808.20~~												~~15%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~4808.30~~	~~- Other kraft paper, creped or crinkled, whether or not embossed or perforated~~			~~kg~~	~~4808.30~~						~~Free~~						~~15%~~	~~12%~~	~~5%~~	~~2%~~			
	4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated				4808.40																		
	4808.40.10	--- Sack kraft paper			kg	4808.40.10												15%	12%	5%	2%			
	4808.40.90	--- Other			kg	4808.40.90						Free						15%	12%	5%	2%			
	4808.90	- Other			kg	4808.90						Free						Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
48.09		**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.**																					
	4809.20	- Self-copy paper			kg	4809.20								Free				Free	12%	5%	2%			
	4809.90	- Other :				4809.90																	
	4809.90.10	--- Carbon or similar copying papers			kg	4809.90.10								17.5%	5%			30%	12%	5%	2%		
	4809.90.90	--- Other			kg	4809.90.90								10.83%	4.5%			15%	12%	5%	2%		
48.10		**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).**																					
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :																					
	4810.13	-- In rolls :				4810.13																	
	4810.13.10	--- Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m²			kg	4810.13.10						Free		10.83%	4.5%			15%	12%	5%	2%		
	4810.13.90	--- Other			kg	4810.13.90						Free		Free				Free	12%	5%	2%		
	4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :				4810.14																	
	4810.14.10	--- Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m²			kg	4810.14.10						Free		10.83%	4.5%			15%	12%	5%	2%		
	4810.14.90	--- Other			kg	4810.14.90						Free		10.83%	4.5%			15%	12%	5%	2%		
	4810.19	-- Other :				4810.19																	
	4810.19.10	--- Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m²			kg	4810.19.10						Free		10.83%	4.5%			15%	12%	5%	2%		
	4810.19.90	--- Other			kg	4810.19.90						Free		Free				Free	12%	5%	2%		
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :																					
	4810.22	-- Light-weight coated paper			kg	4810.22						Free		4%	1.5%			5%	12%	5%	2%		
	4810.29	-- Other			kg	4810.29						Free		4%	1.5%			5%	12%	5%	2%		
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :																					
	4810.31	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less			kg	4810.31						Free		10.83%	4.5%			15%	12%	5%	2%		
	4810.32	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²			kg	4810.32						Free		10.83%	4.5%			15%	12%	5%	2%		
	4810.39	-- Other			kg	4810.39						Free		10.83%	4.5%			15%	12%	5%	2%		
		- Other paper and paperboard :																					
	4810.92	-- Multi-ply			kg	4810.92						Free		Free	Free			Free	12%	5%	2%		
	4810.99	-- Other			kg	4810.99						Free		10.83%	4.5%			15%	12%	5%	2%		
48.11		**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.**																					

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	4811.10	-	Tarred, bituminised or asphalted paper and paperboard			kg	4811.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		-	Gummed or adhesive paper and paperboard :																						
	4811.41	--	Self-adhesive :				4811.41																		
	4811.41.10	---	In strips or rolls of a width not exceeding 15 cm			kg	4811.41.10					Free	Free		4%	1.5%			5%	12%	5%	2%	10%		
	4811.41.20	---	Printed wrappers for wrapping of soap			kg	4811.41.20					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.175/= per kg		
	4811.41.90	---	Other			kg	4811.41.90					Free	Free		Free	Free			Free	12%	5%	2%	10%		
	4811.49	--	Other :				4811.49																		
	4811.49.10	---	In strips or rolls of a width not exceeding 15 cm			kg	4811.49.10					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.175/= per kg		
	4811.49.20	---	Printed wrappers for wrapping of soap			kg	4811.49.20					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.175/= per kg		
	4811.49.90	---	Other			kg	4811.49.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
		-	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :																						
	4811.51	--	Bleached, weighing more than 150 g/m^2 :				4811.51																		
	4811.51.10	---	Coated with polyethylene ,on one side or both sides, the total thickness of the coating not exceeding 35 microns			kg	4811.51.10					Free	Free		Free	Free			Free	12%	5%	2%	10%		
	4811.51.20	---	Printed wrappers for wrapping of soap			kg	4811.51.20					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.175/= per kg		
	4811.51.90	---	Other			kg	4811.51.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
	4811.59	--	Other :				4811.59																		
	4811.59.10	---	Coated with silicone			kg	4811.59.10					Free	Free		Free	Free			Free	12%	5%	2%	10%		
	4811.59.20	---	Printed wrappers for wrapping of soap			kg	4811.59.20					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.175/= per kg		
	4811.59.90	---	Other			kg	4811.59.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
	4811.60	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :				4811.60																		
	4811.60.10	---	Printed wrappers for wrapping of soap			kg	4811.60.10					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.175/= per kg		
	4811.60.90	---	Other			kg	4811.60.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
	4811.90	-	Other paper, paperboard, cellulose wadding and webs of cellulose fibres :				4811.90																		
	4811.90.10	---	Printed wrappers for wrapping of soap			kg	4811.90.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.175/= per kg		
	4811.90.20	---	Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm			kg	4811.90.20	Free				Free	Free		Free	Free			Free	12%	5%	2%	10%		
	4811.90.30	---	Cellulose wadding in rolls of a width not exceeding 15 cm			kg	4811.90.30	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%	10%		
	4811.90.90	---	Other			kg	4811.90.90	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%	10%		
48.12	4812.00		**Filter blocks, slabs and plates, of paper pulp.**			kg	4812.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
48.13			**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**																						
	4813.10	-	In the form of booklets or tubes		L	kg	4813.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4813.20	-	In rolls of a width not exceeding 5 cm		L	kg	4813.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4813.90	-	Other		L	kg	4813.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
48.14			**Wallpaper and similar wall coverings; window transparencies of paper (+).**																						
@@@	~~4814.10~~	~~-~~	~~"Ingrain" paper~~			~~kg~~	~~4814.10~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~5%~~		
	4814.20	-	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics			kg	4814.20				25.1%	Free	Free		17.5%	5%			30%	12%	5%	2%	5%		
	4814.90	-	Other :				4814.90																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	4814.90.10	--- Wall paper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven			kg	4814.90.10				25.1%	Free	Free		17.5%	5%			30%	12%	5%	2%	5%		
	4814.90.90	--- Other			kg	4814.90.90					Free	Free		17.5%	5%			30%	12%	5%	2%	5%		
[48.15]																								
48.16		**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**																					
	4816.20	- Self-copy paper			kg	4816.20					Free	Free		Free				Free	12%	5%	2%			
	4816.90	- Other :				4816.90																		
	4816.90.10	--- Carbon or similar copying papers			kg	4816.90.10												30%	12%	5%	2%			
	4816.90.90	--- Other			kg	4816.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
48.17		**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.**																					
	4817.10	- Envelopes			kg	4817.10												30%	12%	5%	2%	10%		
	4817.20	- Letter cards, plain postcards and correspondence cards			kg	4817.20												30%	12%	5%	2%	10%		
	4817.30	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery			kg	4817.30												30%	12%	5%	2%			
~~48.18 @@@~~	-	~~Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.~~				-																		
48.18		**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**																					
	4818.10	- Toilet paper :				4818.10																		
	4818.10.10	--- In rolls of a width not exceeding 15 cm			kg	4818.10.10												30%	12%	5%	2%	10%		
	4818.10.90	--- Other			kg	4818.10.90												15%	12%	5%	2%	10%		
	4818.20	- Handkerchiefs, cleansing or facial tissues and towels			kg	4818.20												30%	12%	5%	2%	10%		
	4818.30	- Tablecloths and serviettes			kg	4818.30												30%	12%	5%	2%	10%		
~~@@@~~	~~4818.40~~	~~- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles~~			~~kg~~	- ~~4818.40~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~10%~~		
	4818.50	- Articles of apparel and clothing accessories :				4818.50																		
	4818.50.10	--- Sterilised hospital clothing			kg	4818.50.10					Free	Free		Free	Free			Free	12%	5%	2%			
	4818.50.90	--- Other			kg	4818.50.90					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
	4818.90	- Other :				4818.90																		
	4818.90.10	--- Cellulose wadding in rolls			kg	4818.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4818.90.20	--- Tissues in jumbo rolls exceeding 15 cm in width			kg	4818.90.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4818.90.90	--- Other			kg	4818.90.90					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
48.19		**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**																						
	4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard			kg	4819.10												30%	12%	5%	2%	5%		
	4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard			kg	4819.20						Free						30%	12%	5%	2%	5%		
	4819.30	- Sacks and bags, having a base of a width of 40 cm or more			kg	4819.30												30%	12%	5%	2%	5%		
	4819.40	- Other sacks and bags, including cones :				4819.40																		
	4819.40.10	--- Multi-walled paper sacks with aluminium foil with or without plastic material for packaging tea			kg	4819.40.10												15%	12%	5%	2%	5%		
	4819.40.20	--- Multi-walled paper sacks with plastic lining			kg	4819.40.20												15%	12%	5%	2%	5%		
	4819.40.90	--- Other			kg	4819.40.90												30%	12%	5%	2%	5%		
	4819.50	- Other packing containers, including record sleeves			kg	4819.50												30%	12%	5%	2%	5%		
	4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like			kg	4819.60						Free						30%	12%	5%	2%	5%		
48.20		**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.**																						
	4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles			kg	4820.10												30%	12%	5%	2%	20% or Rs.100/= per kg		
	4820.20	- Exercise books			kg	4820.20						Free						15%	12%	5%	2%			
	4820.30	- Binders (other than book covers), folders and file covers			kg	4820.30						Free						30%	12%	5%	2%	20% or Rs.100/= per kg		
	4820.40	- Manifold business forms and interleaved carbon sets			kg	4820.40												30%	12%	5%	2%	20% or Rs.100/= per kg		
	4820.50	- Albums for samples or for collections			kg	4820.50						Free						30%	12%	5%	2%	20% or Rs.100/= per kg		
	4820.90	- Other			kg	4820.90						Free						30%	12%	5%	2%	20% or Rs.100/= per kg		
48.21		**Paper or paperboard labels of all kinds, whether or not printed (+).**																						
	4821.10	- Printed :				4821.10																		
	4821.10.10	--- Printed wrappers for wrapping of soap			kg	4821.10.10												30%	12%	5%	2%	Rs.100/= per kg		
	4821.10.90	--- Other			kg	4821.10.90												30%	12%	5%	2%	5%		
	4821.90	- Other			kg	4821.90												30%	12%	5%	2%	5%		
48.22		**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).**																						
	4822.10	- Of a kind used for winding textile yarn			kg	4822.10					Free	Free		Free	Free			Free	12%	5%	2%			
	4822.90	- Other			kg	4822.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
48.23		**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.**																						

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	4823.20	-	Filter paper and paperboard :			
	4823.20.10	---	Filter paper			kg
	4823.20.20	---	Filter paperboard			kg
	4823.40	-	Rolls, sheets and dials, printed for self-recording apparatus			kg
		-	Trays, dishes, plates, cups and the like, of paper or paperboard :			
	4823.61	--	Of bamboo			kg
	4823.69	--	Other			kg
	4823.70	-	Moulded or pressed articles of paper pulp			kg
	4823.90	-	Other :			
	4823.90.10	---	Self-adhesive paper, in strips or rolls			kg
	4823.90.90	---	Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4823.20																		
4823.20.10	Free					Free						Free	12%	5%	2%			
4823.20.20						Free						15%	12%	5%	2%			
4823.40						Free						15%	12%	5%	2%			
4823.61												30%	12%	5%	2%			
4823.69												30%	12%	5%	2%			
4823.70												5%	12%	5%	2%			
4823.90																		
4823.90.10												5%	12%	5%	2%			
4823.90.90												30%	12%	5%	2%			

Chapter 49

Printed books, newspapers, pictures and other products

of the printing industry; manuscripts, typescripts and plans

Notes.

1.- This Chapter does not cover :

(a) Photographic negatives or positives on transparent bases (Chapter 37);
(b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
(c) Playing cards or other goods of Chapter 95; or
(d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers :

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
49.01		**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**																						
	4901.10	- In single sheets, whether or not folded			kg	4901.10					Free	Free		Free				Free	Ex	5%	2%			
		- Other :																						
	4901.91	-- Dictionaries and encyclopedias, and serial instalments thereof			kg	4901.91					Free	Free		Free				Free	Ex	5%	2%			
	4901.99	-- Other :				4901.99																		
	4901.99.10	--- Printed books			kg	4901.99.10					Free	Free		Free				Free	Ex	5%	2%			
	4901.99.20	--- Telephone and trade directories			kg	4901.99.20					Free	Free		Free				Free	12%	5%	2%	25% or Rs.150/= per kg		
	4901.99.90	--- Other			kg	4901.99.90					Free	Free		Free				Free	12%	5%	2%			
49.02		**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**																						
	4902.10	- Appearing at least four times a week :				4902.10																		
	4902.10.10	--- Magazines and Journals			kg	4902.10.10					Free	Free		Free				Free	12%	5%	2%			
	4902.10.90	--- Other			kg	4902.10.90					Free	Free		Free				Free	12%	5%	2%			
	4902.90	- Other :				4902.90																		
	4902.90.10	--- Magazines and Journals			kg	4902.90.10					Free	Free		Free				Free	12%	5%	2%			
	4902.90.90	--- Other			kg	4902.90.90					Free	Free		Free				Free	12%	5%	2%			
49.03	4903.00	**Children's picture, drawing or colouring books.**			kg	4903.00					Free	Free		Free				Free	Ex	5%	2%			
49.04	4904.00	**Music, printed or in manuscript, whether or not bound or illustrated :**				4904.00																		
	4904.00.10	--- In book form			kg	4904.00.10					Free	Free		Free				Free	Ex	5%	2%			
	4904.00.90	--- Other			kg	4904.00.90					Free	Free		Free				Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
49.05		**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**																						
	4905.10	- Globes			kg	4905.10					Free	Free		Free				Free	12%	5%	2%			
		- Other :																						
	4905.91	-- In book form			kg	4905.91					Free	Free		Free				Free	Ex	5%	2%			
	4905.99	-- Other			kg	4905.99					Free	Free		Free				Free	Ex	5%	2%			
49.06	4906.00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.**			kg	4906.00					Free	Free		Free				Free	12%	5%	2%			
49.07	4907.00	**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :**				4907.00																			
	4907.00.10	--- Cheque leaves and cheque books other than travelers' cheques in any form			kg	4907.00.10												30%	12%	5%	2%	5%		
	4907.00.20	--- Unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council			kg	4907.00.20												15%	Ex	5%	2%			
	4907.00.30	--- Stamped envelops			kg	4907.00.30												15%	12%	5%	2%	5%		
	4907.00.90	--- Other			kg	4907.00.90					Free							Free	Ex	Ex	Ex	5%		
49.08		**Transfers (decalcomanias).**																						
	4908.10	- Transfers (decalcomanias), vitrifiable :				4908.10																		
	4908.10.10	--- Textile transfer printing paper			kg	4908.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
	4908.10.90	--- Other			kg	4908.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	4908.90	- Other :				4908.90																		
	4908.90.10	--- Textile transfer printing paper			kg	4908.90.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	4908.90.90	--- Other			kg	4908.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
49.09	4909.00	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**			kg	4909.00						Free						30%	12%	5%	2%	5%		
49.10	4910.00	**Calendars of any kind, printed, including calendar blocks.**			kg	4910.00												30%	12%	5%	2%	30% or Rs.100/= per kg		
49.11		**Other printed matter, including printed pictures and photographs.**																						
	4911.10	- Trade advertising material, commercial catalogues and the like :				4911.10																		
	4911.10.10	--- In book form			kg	4911.10.10						Free		Free				Free	12%	5%	2%			
	4911.10.90	--- Other			kg	4911.10.90						Free		Free				Free	12%	5%	2%			
		- Other :																						
	4911.91	-- Pictures, designs and photographs :				4911.91																		
	4911.91.10	--- Printed pictures, and photographs in book form			kg	4911.91.10												30%	12%	5%	2%	30%		
	4911.91.20	--- Other printed pictures and photographs			kg	4911.91.20												30%	12%	5%	2%	30%		
	4911.91.30	--- Designs			kg	4911.91.30												Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	4911.99	-- Other :			
	4911.99.10	--- In book form			kg
	4911.99.20	--- Printed wrappers for wrapping of soap			kg
	4911.99.30	--- Lottery tickets, Telephone cards			kg
	4911.99.40	--- Other printed labels, wrappers and the like			Kg
	4911.99.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
4911.99																		
4911.99.10						Free		Free	Free			Free	12%	5%	2%			
4911.99.20						Free		17.5%	5%			30%	12%	5%	2%	Rs.100/= per kg		
4911.99.30						Free		17.5%	5%			30%	12%	5%	2%	Rs.600/= per kg		
4911.99.40						Free		17.5%	5%			30%	12%	5%	2%			
4911.99.90						Free		Free	Free			Free	12%	5%	2%			

Chapter 50

Silk

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
50.01	5001.00	**Silk-worm cocoons suitable for reeling.**			kg	5001.00					Free	Free		Free				Free	Ex	Ex	Ex			
50.02	5002.00	**Raw silk (not thrown).**			kg	5002.00					Free	Free		Free				Free	Ex	Ex	Ex			
50.03	5003.00	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).**		L	kg	5003.00					Free	Free		Free				Free	Ex	Ex	Ex			
50.04	5004.00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**			kg	5004.00					Free	Free		Free				Free	Ex	Ex	Ex			
50.05	5005.00	**Yarn spun from silk waste, not put up for retail sale.**			kg	5005.00					Free	Free		Free				Free	Ex	5%	2%			
50.06	5006.00	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.**			kg	5006.00					Free	Free		Free				Free	Ex	Ex	Ex			
50.07		**Woven fabrics of silk or of silk waste (+).**																						
	5007.10	- Fabrics of noil silk			kg	5007.10					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk			kg	5007.20					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5007.90	- Other fabrics			kg	5007.90					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

1.- Throughout the Nomenclature :

(a) "Wool" means the natural fibre grown by sheep or lambs;
(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
51.01		**Wool, not carded or combed.**																						
		- Greasy, including fleece-washed wool :																						
	5101.11	-- shorn wool			kg	5101.11					Free	Free		Free				Free	12%	Ex	Ex			
	5101.19	-- Other			kg	5101.19					Free	Free		Free				Free	12%	Ex	Ex			
		- Degreased, not carbonized :																						
	5101.21	-- shorn wool			kg	5101.21					Free	Free		Free				Free	12%	Ex	Ex			
	5101.29	-- Other			kg	5101.29					Free	Free		Free				Free	12%	Ex	Ex			
	5101.30	- Carbonised			kg	5101.30					Free	Free		Free				Free	12%	Ex	Ex			
51.02		**Fine or coarse animal hair, not carded or combed (+).**																						
		- Fine animal hair :																						
	5102.11	-- Of Kashmir (cashmere) goats			kg	5102.11					Free	Free		Free				Free	12%	Ex	Ex			
	5102.19	-- Other			kg	5102.19					Free	Free		Free				Free	12%	Ex	Ex			
	5102.20	- Coarse animal hair			kg	5102.20					Free	Free		Free				Free	12%	Ex	Ex			
51.03		**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.**																						
	5103.10	- Noils of wool or of fine animal hair		L	kg	5103.10					Free	Free		Free				Free	12%	Ex	Ex			
	5103.20	- Other waste of wool or of fine animal hair		L	kg	5103.20					Free	Free		Free				Free	12%	Ex	Ex			
	5103.30	- Waste of coarse animal hair		L	kg	5103.30					Free	Free		Free				Free	12%	Ex	Ex			
51.04	5104.00	**Garnetted stock of wool or of fine or coarse animal hair.**			kg	5104.00					Free	Free		Free				Free	12%	Ex	Ex			
51.05		**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments) (+).**																						
	5105.10	- Carded wool			kg	5105.10					Free	Free		Free				Free	12%	Ex	Ex			
		- Wool tops and other combed wool :																						
	5105.21	-- Combed wool in fragments			kg	5105.21					Free	Free		Free				Free	12%	Ex	Ex			
	5105.29	-- Other			kg	5105.29					Free	Free		Free				Free	12%	Ex	Ex			
		- Fine animal hair, carded or combed :																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	5105.31	-- Of Kashmir (cashmere) goats			kg
	5105.39	-- Other			kg
	5105.40	- Coarse animal hair, carded or combed			kg
51.06		**Yarn of carded wool, not put up for retail sale.**			
	5106.10	- Containing 85% or more by weight of wool			kg
	5106.20	- Containing less than 85% by weight of wool			kg
51.07		**Yarn of combed wool, not put up for retail sale.**			
	5107.10	- Containing 85% or more by weight of wool			kg
	5107.20	- Containing less than 85% by weight of wool			kg
51.08		**Yarn of fine animal hair (carded or combed), not put up for retail sale.**			
	5108.10	- Carded			kg
	5108.20	- Combed			kg
51.09		**Yarn of wool or of fine animal hair, put up for retail sale.**			
	5109.10	- Containing 85% or more by weight of wool or of fine animal hair			kg
	5109.90	- Other			kg
51.10	5110.00	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**			kg
51.11		**Woven fabrics of carded wool or carded fine animal hair**			
		- Containing 85% or more by weight of wool or of fine animal hair :			
	5111.11	-- Of a weight not exceeding 300 g/m^2			kg
	5111.19	-- Other			kg
	5111.20	- Other, mixed mainly or solely with man-made filaments			kg
	5111.30	- Other, mixed mainly or solely with man-made staple fibres			kg
	5111.90	- Other			kg
51.12		**Woven fabrics of combed wool or of combed fine animal hair.**			
		- Containing 85% or more by weight of wool or of fine animal hair :			
	5112.11	-- Of a weight not exceeding 200 g/m^2			kg
	5112.19	-- Other			kg
	5112.20	- Other, mixed mainly or solely with man-made filaments			kg
	5112.30	- Other, mixed mainly or solely with man-made staple fibres			kg
	5112.90	- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5105.31					Free	Free		Free				Free	12%	Ex	Ex			
5105.39					Free	Free		Free				Free	12%	Ex	Ex			
5105.40					Free	Free		Free				Free	12%	Ex	Ex			
5106.10					Free	Free		Free				Free	12%	Ex	Ex			
5106.20					Free	Free		Free				Free	12%	Ex	Ex			
5107.10					Free	Free		Free				Free	12%	Ex	Ex			
5107.20					Free	Free		Free				Free	12%	Ex	Ex			
5108.10					Free	Free		Free				Free	12%	Ex	Ex			
5108.20					Free	Free		Free				Free	12%	Ex	Ex			
5109.10					Free	Free		Free				Free	12%	Ex	Ex			
5109.90					Free	Free		Free				Free	12%	Ex	Ex			
5110.00					Free	Free		Free				Free	12%	Ex	Ex			
5111.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5111.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5111.20					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5111.30					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5111.90					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5112.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5112.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5112.20					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5112.30					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5112.90					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
51.13	5113.00	**Woven fabrics of coarse animal hair or of horsehair.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5113.00					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

Chapter 52

Cotton

Subheading Note.

1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
52.01	5201.00	**Cotton, not carded or combed :**				5201.00																		
	5201.00.10	--- Bleached			kg	5201.00.10					Free	Free		Free				Free	Ex	Ex	Ex			
	5201.00.90	--- Other			kg	5201.00.90					Free	Free		Free				Free	Ex	Ex	Ex			
52.02		**Cotton waste (including yarn waste and garnetted stock).**																						
	5202.10	- Yarn waste (including thread waste)		L	kg	5202.10					Free	Free		Free				Free	12%	5%	2%			
		- Other :																						
	5202.91	-- Garnetted stock		L	kg	5202.91					Free	Free		Free				Free	12%	5%	2%			
	5202.99	-- Other		L	kg	5202.99					Free	Free		Free				Free	12%	5%	2%			
52.03	5203.00	**Cotton, carded or combed :**				5203.00																		
	5203.00.10	--- Bleached			kg	5203.00.10					Free	Free		Free				Free	Ex	Ex	Ex			
	5203.00.90	--- Other			kg	5203.00.90					Free	Free		Free				Free	Ex	Ex	Ex			
52.04		**Cotton sewing thread, whether or not put up for retail sale.**																						
		- Not put up for retail sale :																						
	5204.11	-- Containing 85% or more by weight of cotton			kg	5204.11					Free	Free		Free				Free	12%	5%	2%			
	5204.19	-- Other			kg	5204.19					Free	Free		Free				Free	12%	5%	2%			
	5204.20	- Put up for retail sale			kg	5204.20					Free	Free		Free				Free	12%	5%	2%			
52.05		**Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.**																						
		- Single yarn, of uncombed fibres :																						
	5205.11	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)			kg	5205.11					Free	Free		Free				Free	Ex	Ex	Ex			
	5205.12	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)			kg	5205.12					Free	Free		Free				Free	Ex	Ex	Ex			
	5205.13	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)			kg	5205.13					Free	Free		Free				Free	Ex	Ex	Ex			
	5205.14	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)			kg	5205.14					Free	Free		Free				Free	Ex	Ex	Ex			
	5205.15	-- Measuring less than 125 decitex (exceeding 80 metric number)			kg	5205.15					Free	Free		Free				Free	Ex	Ex	Ex			
		- Single yarn, of combed fibres :																						
	5205.21	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)			kg	5205.21					Free	Free		Free				Free	Ex	Ex	Ex			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	5205.22	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)			kg
	5205.23	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)			kg
	5205.24	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)			kg
	5205.26	--	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)			kg
	5205.27	--	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)			kg
	5205.28	--	Measuring less than 83.33 decitex (exceeding 120 metric number)			kg
		-	Multiple (folded) or cabled yarn, of uncombed fibres :			
	5205.31	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)			kg
	5205.32	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)			kg
	5205.33	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)			kg
	5205.34	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)			kg
	5205.35	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)			kg
		-	Multiple (folded) or cabled yarn, of combed fibres :			
	5205.41	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)			kg
	5205.42	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)			kg
	5205.43	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)			kg
	5205.44	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)			kg
	5205.46	--	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)			kg
	5205.47	--	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)			kg
	5205.48	--	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)			kg
52.06			**Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.**			
		-	Single yarn, of uncombed fibres :			
	5206.11	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)			kg
	5206.12	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)			kg
	5206.13	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)			kg
	5206.14	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)			kg
	5206.15	--	Measuring less than 125 decitex (exceeding 80 metric number)			kg
		-	Single yarn, of combed fibres :			
	5206.21	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)			kg
	5206.22	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)			kg
	5206.23	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)			kg
	5206.24	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5205.22					Free	Free		Free				Free	Ex	Ex	Ex			
5205.23					Free	Free		Free				Free	Ex	Ex	Ex			
5205.24					Free	Free		Free				Free	Ex	Ex	Ex			
5205.26					Free	Free		Free				Free	Ex	Ex	Ex			
5205.27					Free	Free		Free				Free	Ex	Ex	Ex			
5205.28					Free	Free		Free				Free	Ex	Ex	Ex			
5205.31					Free	Free		Free				Free	Ex	Ex	Ex			
5205.32					Free	Free		Free				Free	Ex	Ex	Ex			
5205.33					Free	Free		Free				Free	Ex	Ex	Ex			
5205.34					Free	Free		Free				Free	Ex	Ex	Ex			
5205.35					Free	Free		Free				Free	Ex	Ex	Ex			
5205.41					Free	Free		Free				Free	Ex	Ex	Ex			
5205.42					Free	Free		Free				Free	Ex	Ex	Ex			
5205.43					Free	Free		Free				Free	Ex	Ex	Ex			
5205.44					Free	Free		Free				Free	Ex	Ex	Ex			
5205.46					Free	Free		Free				Free	Ex	Ex	Ex			
5205.47					Free	Free		Free				Free	Ex	Ex	Ex			
5205.48					Free	Free		Free				Free	Ex	Ex	Ex			
5206.11					Free	Free		Free				Free	Ex	Ex	Ex			
5206.12					Free	Free		Free				Free	Ex	Ex	Ex			
5206.13					Free	Free		Free				Free	Ex	Ex	Ex			
5206.14					Free	Free		Free				Free	Ex	Ex	Ex			
5206.15					Free	Free		Free				Free	Ex	Ex	Ex			
5206.21					Free	Free		Free				Free	Ex	Ex	Ex			
5206.22					Free	Free		Free				Free	Ex	Ex	Ex			
5206.23					Free	Free		Free				Free	Ex	Ex	Ex			
5206.24					Free	Free		Free				Free	Ex	Ex	Ex			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	5206.25	--	Measuring less than 125 decitex (exceeding 80 metric number)			kg
		-	Multiple (folded) or cabled yarn, of uncombed fibres :			
	5206.31	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)			kg
	5206.32	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)			kg
	5206.33	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)			kg
	5206.34	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)			kg
	5206.35	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)			kg
		-	Multiple (folded) or cabled yarn, of combed fibres :			
	5206.41	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)			kg
	5206.42	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)			kg
	5206.43	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)			kg
	5206.44	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)			kg
	5206.45	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)			kg
52.07			**Cotton yarn (other than sewing thread) put up for retail sale.**			
	5207.10	-	Containing 85% or more by weight of cotton			kg
	5207.90	-	Other			kg
52.08			**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².**			
		-	Unbleached :			
	5208.11	--	Plain weave, weighing not more than 100 g/m² :			
	5208.11.10	---	Plain weave, weighing not more than 50 g/m²			kg
	5208.11.90	---	Other			kg
	5208.12	--	Plain weave, weighing more than 100 g/m²			kg
	5208.13	--	3-thread or 4-thread twill, including cross twill			kg
	5208.19	--	Other fabrics			kg
		-	Bleached :			
	5208.21	--	Plain weave, weighing not more than 100 g/m²			kg
	5208.22	--	Plain weave, weighing more than 100 g/m²			kg
	5208.23	--	3-thread or 4-thread twill, including cross twill			kg
	5208.29	--	Other fabrics			kg
		-	Dyed :			
	5208.31	--	Plain weave, weighing not more than 100 g/m²			kg
	5208.32	--	Plain weave, weighing more than 100 g/m²			kg
	5208.33	--	3-thread or 4-thread twill, including cross twill			kg
	5208.39	--	Other fabrics			kg
		-	Of yarns of different colours :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5206.25					Free	Free		Free				Free	Ex	Ex	Ex			
5206.31					Free	Free		Free				Free	Ex	Ex	Ex			
5206.32					Free	Free		Free				Free	Ex	Ex	Ex			
5206.33					Free	Free		Free				Free	Ex	Ex	Ex			
5206.34					Free	Free		Free				Free	Ex	Ex	Ex			
5206.35					Free	Free		Free				Free	Ex	Ex	Ex			
5206.41					Free	Free		Free				Free	Ex	Ex	Ex			
5206.42					Free	Free		Free				Free	Ex	Ex	Ex			
5206.43					Free	Free		Free				Free	Ex	Ex	Ex			
5206.44					Free	Free		Free				Free	Ex	Ex	Ex			
5206.45					Free	Free		Free				Free	Ex	Ex	Ex			
5207.10					Free	Free		Free				Free	12%	5%	2%			
5207.90					Free	Free		Free				Free	12%	5%	2%			
5208.11																		
5208.11.10					Free	Free		Free				Free	Ex	Ex	Ex			
5208.11.90					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
5208.12					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
5208.13					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
5208.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
5208.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.23					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.29					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.32					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.33					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.39					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	5208.41	-- Plain weave, weighing not more than 100 g/m²			kg
	5208.42	-- Plain weave, weighing more than 100 g/m²			kg
	5208.43	-- 3-thread or 4-thread twill, including cross twill			kg
	5208.49	-- Other fabrics			kg
		- Printed :			
	5208.51	-- Plain weave, weighing not more than 100 g/m²			kg
	5208.52	-- Plain weave, weighing more than 100 g/m²			kg
	5208.59	-- Other fabrics			kg
52.09		**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².**			
		- Unbleached :			
	5209.11	-- Plain weave			kg
	5209.12	-- 3-thread or 4-thread twill, including cross twill			kg
	5209.19	-- Other fabrics			kg
		- Bleached :			
	5209.21	-- Plain weave			kg
	5209.22	-- 3-thread or 4-thread twill, including cross twill			kg
	5209.29	-- Other fabrics			kg
		- Dyed :			
	5209.31	-- Plain weave			kg
	5209.32	-- 3-thread or 4-thread twill, including cross twill			kg
	5209.39	-- Other fabrics			kg
		- Of yarns of different colours :			
	5209.41	-- Plain weave			kg
	5209.42	-- Denim			kg
	5209.43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill			kg
	5209.49	-- Other fabrics			kg
		- Printed :			
	5209.51	-- Plain weave			kg
	5209.52	-- 3-thread or 4-thread twill, including cross twill			kg
	5209.59	-- Other fabrics			kg
52.10		**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².**			
		- Unbleached :			
	5210.11	-- Plain weave			kg
	5210.19	-- Other fabrics			kg
		- Bleached :			
	5210.21	-- Plain weave			kg
	5210.29	-- Other fabrics			kg
		- Dyed :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5208.41					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.42					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.43					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.49					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.51					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.52					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5208.59					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
5209.12					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
5209.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
5209.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.29					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.32					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.39					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.41					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.42					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.43					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.49					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.51					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.52					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5209.59					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5210.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
5210.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
5210.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5210.29					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
	5210.31	-- Plain weave			kg	5210.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5210.32	-- 3-thread or 4-thread twill, including cross twill			kg	5210.32					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5210.39	-- Other fabrics			kg	5210.39					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Of yarns of different colours :																						
	5210.41	-- Plain weave			kg	5210.41					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5210.49	-- Other fabrics			kg	5210.49					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Printed :																						
	5210.51	-- Plain weave			kg	5210.51					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5210.59	-- Other fabrics			kg	5210.59					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
52.11		**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².**																						
		- Unbleached :																						
	5211.11	-- Plain weave			kg	5211.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
	5211.12	-- 3-thread or 4-thread twill, including cross twill			kg	5211.12					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
	5211.19	-- Other fabrics			kg	5211.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
	5211.20	- Bleached			kg	5211.20					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Dyed :																						
	5211.31	-- Plain weave			kg	5211.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5211.32	-- 3-thread or 4-thread twill, including cross twill			kg	5211.32					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5211.39	-- Other fabrics			kg	5211.39					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Of yarns of different colours :																						
	5211.41	-- Plain weave			kg	5211.41					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5211.42	-- Denim			kg	5211.42					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5211.43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill			kg	5211.43					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5211.49	-- Other fabrics			kg	5211.49					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Printed :																						
	5211.51	-- Plain weave			kg	5211.51					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5211.52	-- 3-thread or 4-thread twill, including cross twill			kg	5211.52					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5211.59	-- Other fabrics			kg	5211.59					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
52.12		**Other woven fabrics of cotton.**																						
		- Weighing not more than 200 g/m² :																						
	5212.11	-- Unbleached			kg	5212.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
	5212.12	-- Bleached			kg	5212.12					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5212.13	-- Dyed			kg	5212.13					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5212.14	-- Of yarns of different colours			kg	5212.14					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5212.15	-- Printed			kg	5212.15					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Weighing more than 200 g/m² :																						
	5212.21	-- Unbleached			kg	5212.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.75/= per kg		
	5212.22	-- Bleached			kg	5212.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	5212.23	-- Dyed			kg
	5212.24	-- Of yarns of different colours			kg
	5212.25	-- Printed			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5212.23					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5212.24					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5212.25					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

Chapter 53

Other Vegetable textile fibres;
Paper yarn and woven fabric of paper yarn

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
53.01		**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock) (+).**																						
	5301.10	- Flax, raw or retted			kg	5301.10					Free	Free		Free				Free	12%	Ex	Ex			
		- Flax, broken, scutched, hackled or otherwise processed, but not spun :																						
	5301.21	-- Broken or scutched			kg	5301.21					Free	Free		Free				Free	12%	Ex	Ex			
	5301.29	-- Other			kg	5301.29					Free	Free		Free				Free	12%	Ex	Ex			
	5301.30	- Flax tow and waste		L	kg	5301.30					Free	Free		Free				Free	12%	Ex	Ex			
53.02		**True hemp (*Cannabis sativa L.*) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).**																						
	5302.10	- True hemp, raw or retted			kg	5302.10					Free	Free		Free				Free	12%	Ex	Ex			
	5302.90	- Other :				5302.90																		
	5302.90.10	--- Tow and Waste		L	kg	5302.90.10					Free	Free		Free				Free	12%	Ex	Ex			
	5302.90.90	--- Other			kg	5302.90.90					Free	Free		Free				Free	12%	Ex	Ex			
53.03		**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).**																						
	5303.10	- Jute and other textile bast fibres, raw or retted			kg	5303.10					Free	Free		Free				Free	12%	Ex	Ex			
	5303.90	- Other :				5303.90																		
	5303.90.10	--- Tow and Waste		L	kg	5303.90.10					Free	Free		Free				Free	12%	Ex	Ex			
	5303.90.90	--- Other			kg	5303.90.90					Free	Free		Free				Free	12%	Ex	Ex			
[53.04]																								
53.05	5305.00	**Coconut, abaca (Manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) :**				5305.00																			
		--- Raw bristle fibre of coconut (coir) :																						
	5305.00.11	---- Twisted			kg	5305.00.11												30%	12%	5%	2%			
	5305.00.12	---- Not twisted			kg	5305.00.12												30%	12%	5%	2%			
	5305.00.13	---- Bleached			kg	5305.00.13												30%	12%	5%	2%			
	5305.00.14	---- Dyed			kg	5305.00.14												30%	12%	5%	2%			
		--- Raw mattress fibre of coconut (coir) :																						
	5305.00.21	---- Mixed with animal hair and not twisted			kg	5305.00.21												30%	12%	5%	2%			
	5305.00.22	---- Other twisted			kg	5305.00.22												30%	12%	5%	2%			
	5305.00.23	---- Other not twisted			kg	5305.00.23												30%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	5305.00.30	---	Raw mixed fibre of coconut (coir) twisted			kg	5305.00.30												30%	12%	5%	2%			
		---	Raw omatt fibre of coconut (coir) :																						
	5305.00.41	----	Twisted			kg	5305.00.41												30%	12%	5%	2%			
	5305.00.42	----	Not twisted			kg	5305.00.42												30%	12%	5%	2%			
	5305.00.50	---	Raw fibre pith of coconut (raw format not processed)			kg	5305.00.50												30%	12%	5%	2%			
		---	Other raw fibre of coconut (coir) :																						
	5305.00.61	----	Twisted			kg	5305.00.61												30%	12%	5%	2%			
	5305.00.69	----	Other			kg	5305.00.69												30%	12%	5%	2%			
		---	Of coconut (coir) :																						
	5305.00.71	----	Moulded products for use in horticulture			kg	5305.00.71												30%	12%	5%	2%			
	5305.00.72	----	Tow, noils and waste			kg	5305.00.72												30%	12%	5%	2%			
	5305.00.79	----	Other			kg	5305.00.79												30%	12%	5%	2%			
		---	Of abaca :																						
	5305.00.81	----	Raw			kg	5305.00.81												30%	12%	5%	2%			
	5305.00.82	----	Tow, noils and waste			kg	5305.00.82						Free						30%	12%	5%	2%			
	5305.00.89	----	Other			kg	5305.00.89						Free						30%	12%	5%	2%			
		---	Other :																						
	5305.00.91	----	Raw of sisal and other textile fibres of the genus Agava			kg	5305.00.91					Free	Free		Free				Free	12%	5%	2%			
	5305.00.92	----	Other tow and waste of sisal and other textile fibres of the genus Agava			kg	5305.00.92					Free	Free		Free				Free	12%	5%	2%			
	5305.00.93	----	Other of sisal and other textile fibres of the genus Agava			kg	5305.00.93					Free	Free		Free				Free	12%	5%	2%			
	5305.00.94	----	Other tow and waste			kg	5305.00.94						Free						30%	12%	5%	2%			
	5305.00.99	----	Other			kg	5305.00.99						Free						30%	12%	5%	2%			
53.06		**Flax yarn.**																							
	5306.10	-	Single			kg	5306.10					Free	Free		Free				Free	12%	Ex	Ex			
	5306.20	-	Multiple (folded) or cabled			kg	5306.20					Free	Free		Free				Free	12%	Ex	Ex			
53.07		**Yarn of jute or of other textile bast fibres of heading 53.03.**																							
	5307.10	-	Single :				5307.10																		
	5307.10.10	---	Of jute			kg	5307.10.10					Free	Free		Free				Free	12%	Ex	Ex			
	5307.10.90	---	Other			kg	5307.10.90					Free	Free		Free				Free	12%	Ex	Ex			
	5307.20	-	Multiple (folded) or cabled :				5307.20																		
	5307.20.10	---	Of jute			kg	5307.20.10					Free	Free		Free				Free	12%	Ex	Ex			
	5307.20.90	---	Other			kg	5307.20.90					Free	Free		Free				Free	12%	Ex	Ex			
53.08		**Yarn of other vegetable textile fibres; paper yarn.**																							
	5308.10	-	Coir yarn			kg	5308.10					Free	Free		Free				Free	12%	5%	2%			
	5308.20	-	True hemp yarn			kg	5308.20					Free	Free		Free				Free	12%	5%	2%			
	5308.90	-	Other			kg	5308.90					Free	Free		Free				Free	12%	5%	2%			
53.09		**Woven fabrics of flax.**																							

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Containing 85% of more by weight of flax :			
	5309.11	-- Unbleached or bleached			kg
	5309.19	-- Other			kg
		- Containing less than 85% by weight of flax :			
	5309.21	-- Unbleached or bleached			kg
	5309.29	-- Other			kg
53.10		**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**			
	5310.10	- Unbleached			kg
	5310.90	- Other			kg
53.11	5311.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn :**			
	5311.00.10	--- Geo textiles			kg
	5311.00.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5309.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5309.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5309.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5309.29					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5310.10					Free	Free		Free				Free	Ex	Ex	Ex	25%		
5310.90					Free	Free		Free				Free	Ex	Ex	Ex	25%		
5311.00																		
5311.00.10					Free	Free		Free				Free	12%	5%	2%			
5311.00.90					Free	Free		Free				Free	12%	5%	2%			

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

Notes.

1.- Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

(a) By polymerization of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to “textile materials ".

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
54.01		**Sewing thread of man-made filaments, whether or not put up for retail sale.**																						
	5401.10	- Of synthetic filaments			kg	5401.10					Free	Free		Free				Free	12%	5%	2%			
	5401.20	- Of artificial filaments			kg	5401.20					Free	Free		Free				Free	12%	5%	2%			
54.02		**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex (+).**																						
		- High tenacity yam of nylon or other polyamides :																						
	5402.11	-- Of aramids			kg	5402.11					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.19	-- Other			kg	5402.19					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.20	- High tenacity yam of polyesters			kg	5402.20					Free	Free		Free				Free	Ex	Ex	Ex			
		- Textured yarn:																						
	5402.31	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex			kg	5402.31					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.32	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex			kg	5402.32					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.33	-- Of polyesters			kg	5402.33					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.34	-- Of polypropylene			kg	5402.34					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.39	-- Other			kg	5402.39					Free	Free		Free				Free	Ex	Ex	Ex			
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:																						
	5402.44	-- Elastomeric			kg	5402.44					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.45	-- Other, of nylon or other polyamides			kg	5402.45					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.46	-- Other, of polyesters, partially oriented			kg	5402.46					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.47	-- Other, of polyesters			kg	5402.47					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.48	-- Other, of polypropylene			kg	5402.48					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.49	-- Other			kg	5402.49					Free	Free		Free				Free	Ex	Ex	Ex			
		- Other yarn, single, with a twist exceeding 50 turns per metre :																						
	5402.51	-- Of nylon or other polyamides			kg	5402.51					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.52	-- Of polyesters			kg	5402.52					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.59	-- Other			kg	5402.59					Free	Free		Free				Free	Ex	Ex	Ex			
		- Other yarn, multiple (folded) or cabled :																						
	5402.61	-- Of nylon or other polyamides			kg	5402.61					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.62	-- Of polyesters			kg	5402.62					Free	Free		Free				Free	Ex	Ex	Ex			
	5402.69	-- Other			kg	5402.69					Free	Free		Free				Free	Ex	Ex	Ex			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
54.03		**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.**																						
	5403.10	- High tenacity yarn of viscose rayon			kg	5403.10					Free	Free		Free				Free	Ex	Ex	Ex			
		- Other yarn, single :																						
	5403.31	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre			kg	5403.31					Free	Free		Free				Free	Ex	Ex	Ex			
	5403.32	-- Of viscose rayon, with a twist exceeding 120 turns per metre			kg	5403.32					Free	Free		Free				Free	Ex	Ex	Ex			
	5403.33	-- Of cellulose acetate			kg	5403.33					Free	Free		Free				Free	Ex	Ex	Ex			
	5403.39	-- Other			kg	5403.39					Free	Free		Free				Free	Ex	Ex	Ex			
		- Other yarn, multiple (folded) or cabled :																						
	5403.41	-- Of viscose rayon			kg	5403.41					Free	Free		Free				Free	Ex	Ex	Ex			
	5403.42	-- Of cellulose acetate			kg	5403.42					Free	Free		Free				Free	Ex	Ex	Ex			
	5403.49	-- Other			kg	5403.49					Free	Free		Free				Free	Ex	Ex	Ex			
54.04		**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.**																						
		- Monofilament :																						
	5404.11	-- Elastomeric			kg	5404.11					Free	Free		Free				Free	12%	Ex	Ex			
	5404.12	-- Other, of polypropylene			kg	5404.12					Free	Free		Free				Free	12%	Ex	Ex			
	5404.19	-- Other			kg	5404.19					Free	Free		Free				Free	12%	Ex	Ex			
	5404.90	- Other			kg	5404.90					Free	Free		Free				Free	12%	Ex	Ex			
54.05	5405.00	**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.**			kg	5405.00					Free	Free		Free				Free	12%	5%	2%			
54.06	5406.00	**Man-made filament yarn (other than sewing thread), put up for retail sale.**			kg	5406.00					Free	Free		Free				Free	12%	Ex	Ex			
54.07		**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**																						
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters			kg	5407.10					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5407.20	- Woven fabrics obtained from strip or the like			kg	5407.20					Free	Free		10.83%	4.5%			15%	Ex	Ex	Ex	Rs.100/= per kg		
	5407.30	- Fabrics specified in Note 9 to Section XI			kg	5407.30					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :																						
	5407.41	-- Unbleached or bleached			kg	5407.41					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5407.42	-- Dyed			kg	5407.42					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5407.43	-- Of yarns of different colours			kg	5407.43					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5407.44	-- Printed			kg	5407.44					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments :																						
	5407.51	-- Unbleached or bleached			kg	5407.51					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5407.52	-- Dyed			kg	5407.52					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5407.53	-- Of yarns of different colours			kg	5407.53					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	5407.54	-- Printed			kg
		- Other woven fabrics, containing 85% or more by weight of polyester filaments :			
	5407.61	-- Containing 85% or more by weight of non-textured polyester filaments			kg
	5407.69	-- Other			kg
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments :			
	5407.71	-- Unbleached or bleached			kg
	5407.72	-- Dyed			kg
	5407.73	-- Of yarns of different colours			kg
	5407.74	-- Printed			kg
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :			
	5407.81	-- Unbleached or bleached			kg
	5407.82	-- Dyed			kg
	5407.83	-- Of yarns of different colours			kg
	5407.84	-- Printed			kg
		- Other woven fabrics:			
	5407.91	-- Unbleached or bleached			kg
	5407.92	-- Dyed			kg
	5407.93	-- Of yarns of different colours			kg
	5407.94	-- Printed			kg
54.08		**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**			
	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon			kg
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :			
	5408.21	-- Unbleached or bleached			kg
	5408.22	-- Dyed			kg
	5408.23	-- Of yarns of different colours			kg
	5408.24	-- Printed			kg
		- Other woven fabrics :			
	5408.31	-- Unbleached or bleached			kg
	5408.32	-- Dyed			kg
	5408.33	-- Of yarns of different colours			kg
	5408.34	-- Printed			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5407.54					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.61					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.69					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.71					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.72					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.73					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.74					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.81					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.82					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.83					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.84					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.91					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.92					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.93					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5407.94					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5408.10					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5408.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5408.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5408.23					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5408.24					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5408.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5408.32					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5408.33					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5408.34					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

(a) Length of tow exceeding 2 m;
(b) Twist less than 5 turns per metre;
(c) Measuring per filament less than 67 decitex;
(d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
(e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
55.01		**Synthetic filament tow.**																						
	5501.10	- Of nylon or other polyamides			kg	5501.10					Free	Free		Free				Free	12%	Ex	Ex			
	5501.20	- Of polyesters			kg	5501.20					Free	Free		Free				Free	12%	Ex	Ex			
	5501.30	- Acrylic or modacrylic			kg	5501.30					Free	Free		Free				Free	12%	Ex	Ex			
	5501.40	- Of polypropylene			kg	5501.40					Free	Free		Free				Free	12%	Ex	Ex			
	5501.90	- Other			kg	5501.90					Free	Free		Free				Free	12%	Ex	Ex			
55.02	5502.00	**Artificial filament tow.**			kg	5502.00					Free	Free		Free				Free	12%	Ex	Ex			
55.03		**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**																						
		- Of nylon or other polyamides :																						
	5503.11	-- Of aramids			kg	5503.11					Free	Free		Free				Free	12%	Ex	Ex			
	5503.19	-- Other			kg	5503.19					Free	Free		Free				Free	12%	Ex	Ex			
	5503.20	- Of polyesters			kg	5503.20					Free	Free		Free				Free	12%	Ex	Ex			
	5503.30	- Acrylic or modacrylic			kg	5503.30					Free	Free		Free				Free	12%	Ex	Ex			
	5503.40	- Of polypropylene			kg	5503.40					Free	Free		Free				Free	12%	Ex	Ex			
	5503.90	- Other			kg	5503.90					Free	Free		Free				Free	12%	Ex	Ex			
55.04		**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**																						
	5504.10	- Of viscose rayon			kg	5504.10					Free	Free		Free				Free	12%	Ex	Ex			
	5504.90	- Other			kg	5504.90					Free	Free		Free				Free	12%	Ex	Ex			
55.05		**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**																						
	5505.10	- Of synthetic fibres		L	kg	5505.10					Free	Free		Free				Free	12%	5%	2%			
	5505.20	- Of artificial fibres		L	kg	5505.20					Free	Free		Free				Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
55.06		**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**																						
	5506.10	- Of nylon or other polyamides			kg	5506.10					Free	Free		Free				Free	12%	Ex	Ex			
	5506.20	- Of polyesters			kg	5506.20					Free	Free		Free				Free	12%	Ex	Ex			
	5506.30	- Acrylic or modacrylic			kg	5506.30					Free	Free		Free				Free	12%	Ex	Ex			
	5506.90	- Other			kg	5506.90					Free	Free		Free				Free	12%	Ex	Ex			
55.07	5507.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning.**			kg	5507.00					Free	Free		Free				Free	12%	Ex	Ex			
55.08		**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**																						
	5508.10	- Of synthetic staple fibres			kg	5508.10					Free	Free		Free				Free	12%	5%	2%			
	5508.20	- Of artificial staple fibres			kg	5508.20					Free	Free		Free				Free	12%	5%	2%			
55.09		**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**																						
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides :																						
	5509.11	-- Single yarn			kg	5509.11					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.12	-- Multiple (folded) or cabled yarn			kg	5509.12					Free	Free		Free				Free	Ex	Ex	Ex			
		- Containing 85% or more by weight of polyester staple fibres :																						
	5509.21	-- Single yarn			kg	5509.21					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.22	-- Multiple (folded) or cabled yarn			kg	5509.22					Free	Free		Free				Free	Ex	Ex	Ex			
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres :																						
	5509.31	-- Single yarn			kg	5509.31					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.32	-- Multiple (folded) or cabled yarn			kg	5509.32					Free	Free		Free				Free	Ex	Ex	Ex			
		- Other yarn, containing 85% or more by weight of synthetic staple fibres :																						
	5509.41	-- Single yarn			kg	5509.41					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.42	-- Multiple (folded) or cabled yarn			kg	5509.42					Free	Free		Free				Free	Ex	Ex	Ex			
		- Other yarn, of polyester staple fibres :																						
	5509.51	-- Mixed mainly or solely with artificial staple fibres			kg	5509.51					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.52	-- Mixed mainly or solely with wool or fine animal hair			kg	5509.52					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.53	-- Mixed mainly or solely with cotton			kg	5509.53					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.59	-- Other			kg	5509.59					Free	Free		Free				Free	Ex	Ex	Ex			
		- Other yarn, of acrylic or modacrylic staple fibres :																						
	5509.61	-- Mixed mainly or solely with wool or fine animal hair			kg	5509.61					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.62	-- Mixed mainly or solely with cotton			kg	5509.62					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.69	-- Other			kg	5509.69					Free	Free		Free				Free	Ex	Ex	Ex			
		- Other yarn :																						
	5509.91	-- Mixed mainly or solely with wool or fine animal hair			kg	5509.91					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.92	-- Mixed mainly or solely with cotton			kg	5509.92					Free	Free		Free				Free	Ex	Ex	Ex			
	5509.99	-- Other			kg	5509.99					Free	Free		Free				Free	Ex	Ex	Ex			
55.10		**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Containing 85% or more by weight of artificial staple fibres :			
	5510.11	-- Single yarn			kg
	5510.12	-- Multiple (folded) or cabled yarn			kg
	5510.20	- Other yarn, mixed mainly or solely with wool or fine animal hair			kg
	5510.30	- Other yarn, mixed mainly or solely with cotton			kg
	5510.90	- Other yarn			kg
55.11		**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**			
	5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres			kg
	5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres			kg
	5511.30	- Of artificial staple fibres			kg
55.12		**Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.**			
		- Containing 85% or more by weight of polyester staple fibres :			
	5512.11	-- Unbleached or bleached			kg
	5512.19	-- Other			kg
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres :			
	5512.21	-- Unbleached or bleached			kg
	5512.29	-- Other			kg
		- Other :			
	5512.91	-- Unbleached or bleached			kg
	5512.99	-- Other			kg
55.13		**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².**			
		- Unbleached or bleached :			
	5513.11	-- Of polyester staple fibres, plain weave			kg
	5513.12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres			kg
	5513.13	-- Other woven fabrics of polyester staple fibres			kg
	5513.19	-- Other woven fabrics			kg
		- Dyed :			
	5513.21	-- Of polyester staple fibres, plain weave			kg
	5513.23	-- Other woven fabrics of polyester staple fibres			kg
	5513.29	-- Other woven fabrics			kg
		- Of yarns of different colours :			
	5513.31	-- Of polyester staple fibres, plain weave			kg
	5513.39	-- Other woven fabrics			kg
		- Printed :			
	5513.41	-- Of polyester staple fibres, plain weave			kg
	5513.49	-- Other woven fabrics			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5510.11					Free	Free		Free				Free	Ex	Ex	Ex			
5510.12					Free	Free		Free				Free	Ex	Ex	Ex			
5510.20					Free	Free		Free				Free	Ex	Ex	Ex			
5510.30					Free	Free		Free				Free	Ex	Ex	Ex			
5510.90					Free	Free		Free				Free	Ex	Ex	Ex			
5511.10					Free	Free		Free				Free	12%	Ex	Ex			
5511.20					Free	Free		Free				Free	12%	Ex	Ex			
5511.30					Free	Free		Free				Free	12%	Ex	Ex			
5512.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5512.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5512.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5512.29					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5512.91					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5512.99					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.12					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.13					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.23					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.29					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.39					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.41					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5513.49					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
55.14		**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².**																						
		- Unbleached or bleached :																						
	5514.11	-- Of polyester staple fibres, plain weave			kg	5514.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5514.12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres			kg	5514.12					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5514.19	-- Other woven fabrics			kg	5514.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Dyed :																						
	5514.21	-- Of polyester staple fibres, plain weave			kg	5514.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5514.22	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres			kg	5514.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5514.23	-- Other woven fabrics of polyester staple fibres			kg	5514.23					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5514.29	-- Other woven fabrics			kg	5514.29					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5514.30	- Of yarns of different colours			kg	5514.30					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Printed :																						
	5514.41	-- Of polyester staple fibres, plain weave			kg	5514.41					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5514.42	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres			kg	5514.42					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5514.43	-- Other woven fabrics of polyester staple fibres			kg	5514.43					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5514.49	-- Other woven fabrics			kg	5514.49					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
55.15		**Other woven fabrics of synthetic staple fibres.**																						
		- Of polyester staple fibres :																						
	5515.11	-- Mixed mainly or solely with viscose rayon staple fibres			kg	5515.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5515.12	-- Mixed mainly or solely with man-made filaments			kg	5515.12					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5515.13	-- Mixed mainly or solely with wool or fine animal hair			kg	5515.13					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5515.19	-- Other			kg	5515.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Of acrylic or modacrylic staple fibres :																						
	5515.21	-- Mixed mainly or solely with man-made filaments			kg	5515.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5515.22	-- Mixed mainly or solely with wool or fine animal hair			kg	5515.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5515.29	-- Other			kg	5515.29					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Other woven fabrics :																						
	5515.91	-- Mixed mainly or solely with man-made filaments			kg	5515.91					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5515.99	-- Other			kg	5515.99					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
55.16		**Woven fabrics of artificial staple fibres.**																						
		- Containing 85% or more by weight of artificial staple fibres :																						
	5516.11	-- Unbleached or bleached			kg	5516.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5516.12	-- Dyed			kg	5516.12					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5516.13	-- Of yarns of different colours			kg	5516.13					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5516.14	-- Printed			kg	5516.14					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :																						
	5516.21	-- Unbleached or bleached			kg	5516.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	5516.22	-- Dyed			kg
	5516.23	-- Of yarns of different colours			kg
	5516.24	-- Printed			kg
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :			
	5516.31	-- Unbleached or bleached			kg
	5516.32	-- Dyed			kg
	5516.33	-- Of yarns of different colours			kg
	5516.34	-- Printed			kg
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :			
	5516.41	-- Unbleached or bleached			kg
	5516.42	-- Dyed			kg
	5516.43	-- Of yarns of different colours			kg
	5516.44	-- Printed			kg
		- Other :			
	5516.91	-- Unbleached or bleached			kg
	5516.92	-- Dyed			kg
	5516.93	-- Of yarns of different colours			kg
	5516.94	-- Printed			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5516.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.23					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.24					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.32					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.33					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.34					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.41					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.42					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.43					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.44					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.91					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.92					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.93					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5516.94					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

1.- This Chapter does not cover :

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading 58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); ~~or~~

(e) Metal foil on a backing of felt or nonwovens ~~(generally Section XIV or XV).~~ (generally Section XIV or XV); or

(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

2.- The term "felt" includes needle loom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover :

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
56.01		**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**																						
@@@	~~5601.10~~	~~- Sanitary towels and tampons, napkin liners for babies and similar sanitary articles, of wadding~~			~~kg~~	~~5601.10~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~			
		- Wadding; other articles of wadding :																						
	5601.21	-- Of cotton				5601.21																		
	5601.21.10	--- Wet cleansing tissues			kg	5601.21.10					Free	Free		17.5%				30%	12%	5%	2%	Rs.75/- per kg		
	5601.21.90	--- Other			kg	5601.21.90					Free	Free		Free				Free	12%	5%	2%	Rs.75/- per kg		
	5601.22	-- Of man-made fibres			kg	5601.22																		
	5601.21.10	--- Wet cleansing tissues			kg	5601.22.10					Free	Free		17.5%				30%	12%	5%	2%	Rs.75/- per kg		
	5601.21.90	--- Other			kg	5601.22.90					Free	Free		Free				Free	12%	5%	2%	Rs.75/- per kg		
	5601.29	-- Other			kg	5601.29																		
	5601.21.10	--- Wet cleansing tissues			kg	5601.29.10					Free	Free		17.5%				30%	12%	5%	2%	Rs.75/- per kg		
	5601.21.90	--- Other			kg	5601.29.90					Free	Free		Free				Free	12%	5%	2%	Rs.75/- per kg		
	5601.30	- Textile flock and dust and mill neps			kg	5601.30					Free	Free		Free				Free	12%	5%	2%	Rs.75/- per kg		
56.02		**Felt, whether or not impregnated, coated, covered or laminated.**																						
	5602.10	- Needleloom felt and stitch-bonded fibre fabrics			kg	5602.10					Free	Free		Free				Free	12%	5%	2%			
		- Other felt, not impregnated, coated, covered or laminated :																						
	5602.21	-- Of wool or fine animal hair			kg	5602.21					Free	Free		Free				Free	12%	5%	2%			
	5602.29	-- Of other textile materials			kg	5602.29					Free	Free		Free				Free	12%	5%	2%			
	5602.90	- Other			kg	5602.90					Free	Free		Free				Free	12%	5%	2%			
56.03		**Nonwovens, whether or not impregnated, coated, covered or laminated.**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
		- Of man-made filaments :																						
	5603.11	-- Weighing not more than 25 g/m²			kg	5603.11					Free	Free		Free				Free	12%	5%	2%			
	5603.12	-- Weighing more than 25 g/m² but not more than 70 g/m²			kg	5603.12					Free	Free		Free				Free	12%	5%	2%			
	5603.13	-- Weighing more than 70 g/m² but not more than 150 g/m²			kg	5603.13					Free	Free		Free				Free	12%	5%	2%			
	5603.14	-- Weighing more than 150 g/m²			kg	5603.14					Free	Free		Free				Free	12%	5%	2%			
		- Other :																						
	5603.91	-- Weighing not more than 25 g/m²			kg	5603.91					Free	Free		Free				Free	12%	5%	2%			
	5603.92	-- Weighing more than 25 g/m² but not more than 70 g/m²			kg	5603.92					Free	Free		Free				Free	12%	5%	2%			
	5603.93	-- Weighing more than 70 g/m² but not more than 150 g/m²			kg	5603.93					Free	Free		Free				Free	12%	5%	2%			
	5603.94	-- Weighing more than 150 g/m²			kg	5603.94					Free	Free		Free				Free	12%	5%	2%			
56.04		**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.**																						
	5604.10	- Rubber thread and cord, textile covered			kg	5604.10					Free	Free		Free				Free	12%	Ex	Ex			
	5604.90	- Other			kg	5604.90					Free	Free		Free				Free	12%	Ex	Ex			
56.05	5605.00	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.**			kg	5605.00					Free	Free		Free				Free	12%	Ex	Ex			
56.06	5606.00	**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.**			kg	5606.00					Free	Free		Free				Free	12%	Ex	Ex			
56.07		**Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (+).**																						
		- Of sisal or other textile fibres of the genus Agave :																						
	5607.21	-- Binder or baler twine			kg	5607.21												30%	12%	5%	2%			
	5607.29	-- Other			kg	5607.29												15%	12%	5%	2%			
		- Of polyethylene or polypropylene :																						
	5607.41	-- Binder or baler twine			kg	5607.41												30%	12%	5%	2%			
	5607.49	-- Other :				5607.49																		
	5607.49.10	--- Imported for the manufacture of fishing nets			kg	5607.49.10						Free						15%	12%	5%	2%			
	5607.49.90	--- Other			kg	5607.49.90						Free						30%	12%	5%	2%			
	5607.50	- Of other synthetic fabres :				5607.50																		
	5607.50.10	--- Imported for the manufacture of fishing nets			kg	5607.50.10												15%	12%	5%	2%			
	5607.50.90	--- Other			kg	5607.50.90												30%	12%	5%	2%			
	5607.90	- Other :				5607.90																		
	5607.90.10	--- Imported for the manufacture of fishing nets			kg	5607.90.10						Free						15%	12%	5%	2%			
	5607.90.20	--- Coir twine			kg	5607.90.20						Free						30%	12%	5%	2%			
	5607.90.30	--- Coir rope			kg	5607.90.30						Free						30%	12%	5%	2%			
	5607.90.40	--- Of jute or of other textile bast fibres of heading 53.03			kg	5607.90.40												30%	12%	5%	2%			
	5607.90.90	--- Other			kg	5607.90.90						Free						30%	12%	5%	2%			
56.08		**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Of man-made textile materials :			
	5608.11	-- Made up fishing nets			kg
	5608.11.10	--- Of monofilament		L	kg
	5608.11.90	--- Other			kg
	5608.19	-- Other			kg
	5608.90	- Other			kg
56.09	5609.00	**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5608.11																		
5608.11.10												15% or Rs.250/= per Kg	12%	5%	2%			
5608.11.90												15% or Rs.250/= per Kg	12%	5%	2%			
5608.19												30%	12%	5%	2%			
5608.90												30%	12%	5%	2%			
5609.00												15%	12%	5%	2%			

Chapter 57

Carpets and other textile floor coverings

Notes.

1.- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2.- This Chapter does not cover floor covering underlays.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
57.01		**Carpets and other textile floor coverings, knotted, whether or not made up.**																						
	5701.10	- Of wool or fine animal hair			m^2	5701.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	25% or Rs.50/= per kg		
	5701.90	- Of other textile materials :				5701.90																		
	5701.90.10	--- Coir carpets and rugs			m^2 & u	5701.90.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	25% or Rs.50/= per kg		
	5701.90.20	--- Jute carpets			m^2	5701.90.20	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	25% or Rs.50/= per kg		
	5701.90.90	--- Other			m^2	5701.90.90	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	25% or Rs.50/= per kg		
57.02		**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.**																						
	5702.10	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs			m^2	5702.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5702.20	- Floor coverings of coconut fibres (coir) :				5702.20																		
	5702.20.10	--- Mats and rugs			m^2 & u	5702.20.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	25% or Rs.100/= per kg		
	5702.20.20	--- Mattings			m^2	5702.20.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5702.20.90	--- Other			m^2	5702.20.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other, of pile construction, not made up :																						
	5702.31	-- Of wool or fine animal hair			m^2	5702.31					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5702.32	-- Of man-made textile materials			m^2	5702.32					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5702.39	-- Of other textile materials :				5702.39																		
	5702.39.10	--- Jute carpets			m^2	5702.39.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5702.39.90	--- Other			m^2	5702.39.90	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other, of pile construction, made up :																						
	5702.41	-- Of wool or fine animal hair			m^2	5702.41					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5702.42	-- Of man-made textile materials			m^2	5702.42	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5702.49	-- Of other textile materials			m^2	5702.49	7.5%				Free	Free		10.83%				15%	12%	5%	2%			
	5702.50	- Other, not of pile construction, not made up :				5702.50																		
	5702.50.10	--- Of wool or fine animal hair			m^2	5702.50.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5702.50.20	--- Of man-made textile materials			m^2	5702.50.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5702.50.90	--- Of other textile materials			m^2	5702.50.90	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other, not of pile construction, made up :																						
	5702.91	-- Of wool or fine animal hair			m^2	5702.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5702.92	-- Of man-made textile materials			m^2	5702.92					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
	5702.99	-- Of other textile materials			m²	5702.99	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
57.03		**Carpets and other textile floor coverings, tufted, whether or not made up.**																						
	5703.10	- Of wool or fine animal hair			m²	5703.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5703.20	- Of nylon or other polyamides			m²	5703.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5703.30	- Of other man-made textile materials			m²	5703.30	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5703.90	- Of other textile materials :				5703.90																		
	5703.90.10	--- Jute carpets			m²	5703.90.10		12.75%			Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5703.90.90	--- Other			m²	5703.90.90		12.75%			Free	Free		10.83%	4.5%			15%	12%	5%	2%			
57.04		**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.**																						
	5704.10	- Tiles, having a maximum surface area of 0.3 m²			m²	5704.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5704.90	- Other :				5704.90																		
	5704.90.10	--- Jute carpets			m²	5704.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	5704.90.90	--- Other			m²	5704.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
57.05	5705.00	**Other carpets and other textile floor coverings, whether or not made up.**			m²	5705.00	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;
(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
58.01		**Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06.**																						
	5801.10	- Of wool or fine animal hair			kg	5801.10					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Of cotton :																						
	5801.21	-- Uncut weft pile fabrics			kg	5801.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5801.22	-- Cut corduroy			kg	5801.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5801.23	-- Other weft pile fabrics			kg	5801.23					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
@@@	~~5801.24~~	~~-- Warp pile fabrics, epingle (uncut)~~		-	~~kg~~	~~5801.24~~					~~Free~~	~~Free~~		~~Free~~				~~Free~~	~~12%~~	~~5%~~	~~2%~~	~~Rs.50/= per kg~~		
@@@	~~5801.25~~	~~-- Warp pile fabrics, cut~~		-	~~kg~~	~~5801.25~~					~~Free~~	~~Free~~		~~Free~~				~~Free~~	~~12%~~	~~5%~~	~~2%~~	~~Rs.50/= per kg~~		
	5801.26	-- Chenille fabrics			kg	5801.26					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5801.27	-- Warp pile fabrics			kg	5801.27					Free	Free		Free				Free	Ex	Ex	2%	Rs.100/= per kg		
		- Of man-made fibres :																						
	5801.31	-- Uncut weft pile fabrics			kg	5801.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5801.32	-- Cut corduroy			kg	5801.32					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5801.33	-- Other weft pile fabrics			kg	5801.33					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
@@@	~~5801.34~~	~~-- Warp pile fabrics, epingle (uncut)~~		-	~~kg~~	~~5801.34~~					~~Free~~	~~Free~~		~~Free~~				~~Free~~	~~12%~~	~~5%~~	~~2%~~	~~Rs.50/= per kg~~		
@@@	~~5801.35~~	~~-- Warp pile fabrics, cut~~		-	~~kg~~	~~5801.35~~					~~Free~~	~~Free~~		~~Free~~				~~Free~~	~~12%~~	~~5%~~	~~2%~~	~~Rs.50/= per kg~~		
	5801.36	-- Chenille fabrics			kg	5801.36					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5801.37	-- Warp pile fabrics			kg	5801.37					Free	Free		Free				Free	Ex	Ex	2%	Rs.100/= per kg		
	5801.90	- Of other textile materials			kg	5801.90					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
58.02		**Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03**.																						
		- Terry toweling and similar woven terry fabrics, of cotton :																						
	5802.11	-- Unbleached			kg	5802.11					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5802.19	-- Other			kg	5802.19					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5802.20	- Terry toweling and similar woven terry fabrics, of other textile materials			kg	5802.20					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

HS Hdg.	HS Code	Description	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	5802.30	- Tufted textile fabrics		kg	5802.30					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
58.03	5803.00	**Gauze, other than narrow fabrics of heading 58.06.**		kg	5803.00												15%	12%	5%	2%	Rs.75/= per kg		
58.04		**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06 (+).**																					
	5804.10	- Tulles and other net fabrics			5804.10																		
	5804.10.10	--- Knotted netting		kg	5804.10.10																		
	5804.10.11	---- Of monofilament		kg	5804.10.11					Free	Free		10.83% or Rs.253/= per Kg.	4.5% or Rs. 105/= per kg			15% or Rs.350/= per Kg	12%	5%	2%	Rs.50/= per kg		
	5804.10.19	---- Other		kg	5804.10.19					Free	Free		10.83% or Rs.253/= per Kg.	4.5% or Rs. 105/= per kg			15% or Rs.350/= per Kg	12%	5%	2%	Rs.50/= per kg		
	5804.10.90	--- Other		kg	5804.10.90					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.50/= per kg		
		- Mechanically made lace :																					
	5804.21	-- Of man-made fibres		kg	5804.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5804.29	-- Of other textile materials		kg	5804.29					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5804.30	- Hand-made lace		kg	5804.30					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
58.05	5805.00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.**		kg	5805.00					Free	Free		Free				Free	12%	5%	2%	Rs.50/= per kg		
58.06		**Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**																					
	5806.10	- Woven pile fabrics (including terrt towelling and similar terrt fabrics) and chenille fabrics		kg	5806.10					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread		kg	5806.20					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Other woven fabrics :																					
	5806.31	-- Of cotton		kg	5806.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5806.32	-- Of man-made fibres		kg	5806.32					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5806.39	-- Of other textile materials		kg	5806.39					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	5806.40	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		kg	5806.40					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
58.07		**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**																					
	5807.10	- Woven		kg	5807.10					Free	Free		Free				Free	12%	5%	2%	Rs.50/= per kg		
	5807.90	- Other		kg	5807.90					Free	Free		Free				Free	12%	5%	2%	Rs.50/= per kg		
58.08		**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.**																					
	5808.10	- Braids in the piece		kg	5808.10					Free	Free		Free				Free	12%	5%	2%	Rs.50/=		

HS Hdg.	HS Code	Description	ICL	Unit
	5808.90	- Other		kg
58.09	5809.00	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**		kg
58.10		**Embroidery in the piece, in strips or in motifs (+).**		
	5810.10	- Embroidery without visible ground		kg
		- Other embroidery :		
	5810.91	-- Of cotton		kg
	5810.92	-- Of man-made fibres		kg
	5810.99	-- Of other textile materials		kg
58.11	5811.00	**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.**		kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
																per kg		
5808.90					Free	Free		Free				Free	12%	5%	2%	Rs.50/= per kg		
5809.00					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
5810.10					Free	Free		Free				Free	12%	5%	2%	Rs.50/= per kg		
5810.91					Free	Free		Free				Free	12%	5%	2%	Rs.50/= per kg		
5810.92					Free	Free		Free				Free	12%	5%	2%	Rs.50/= per kg		
5810.99					Free	Free		Free				Free	12%	5%	2%	Rs.50/= per kg		
5811.00					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to :

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m²; or
(ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5.- Heading 59.07 does not apply to :

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
(e) Wood veneered on a backing of textile fabrics (heading 44.08);
(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6.- Heading 59.10 does not apply to :

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
(ii) Bolting cloth;
(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

HS Hdg.	HS Code	Description	Ref	ICL	Unit
59.01		**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**			
	5901.10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer cover of books or the like			kg
	5901.90	- Other			kg
59.02		**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**			
	5902.10	- Of nylon or other polyamides			kg
	5902.20	- Of polyesters			kg
	5902.90	- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5901.10					Free	Free		Free				Free	12%	5%	2%	Rs.100/= per kg		
5901.90					Free	Free		Free				Free	Con	5%	2%	Rs.100/= per kg		
5902.10					Free	Free		Free				Free	12%	5%	2%			
5902.20					Free	Free		Free				Free	12%	5%	2%			
5902.90					Free	Free		Free				Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
59.03		**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**			
	5903.10	- With poly(vinyl chloride)			kg
	5903.20	- With polyurethane			kg
	5903.90	- Other			kg
59.04		**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.**			
	5904.10	- Linoleum			m^2
	5904.90	- Other			m^2
59.05	5905.00	**Textile wall coverings.**			m^2
59.06		**Rubberised textile fabrics, other than those of heading 59.02.**			
	5906.10	- Adhesive tape of a width not exceeding 20 cm			kg
		- Other :			
	5906.91	-- Knitted or crocheted			kg
	5906.99	-- Other			kg
59.07	5907.00	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.**			kg
59.08	5908.00	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.**			kg
59.09	5909.00	**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.**			kg
59.10	5910.00	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.**			kg
59.11		**Textile products and articles, for technical uses, specified in Note 7 to this Chapter (+).**			
	5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)			kg
	5911.20	- Bolting cloth, whether or not made up			kg
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :			
	5911.31	-- Weighing less than 650 g/m^2			kg
	5911.32	-- Weighing 650 g/m^2 or more			kg
	5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair			kg
	5911.90	- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
5903.10												15%	12%	5%	2%			
5903.20					Free	Free		Free	Free			Free	12%	5%	2%			
5903.90					Free	Free		Free	Free			Free	12%	5%	2%			
5904.10					Free	Free		Free				Free	12%	5%	2%			
5904.90					Free	Free		Free				Free	12%	5%	2%			
5905.00					Free	Free		Free				Free	12%	5%	2%			
5906.10					Free	Free		Free				Free	12%	5%	2%			
5906.91					Free	Free		Free				Free	12%	5%	2%			
5906.99					Free	Free		Free				Free	12%	5%	2%			
5907.00					Free	Free		Free				Free	12%	5%	2%	Rs.50/= per kg		
5908.00					Free	Free		10.83 %	4.50%			15%	12%	5%	2%			
5909.00					Free	Free		Free				Free	12%	5%	2%			
5910.00					Free	Free		Free				Free	12%	5%	2%			
5911.10					Free	Free		Free				Free	12%	5%	2%			
5911.20					Free	Free		Free				Free	12%	5%	2%			
5911.31					Free	Free		Free				Free	12%	5%	2%			
5911.32					Free	Free		Free				Free	12%	5%	2%			
5911.40					Free	Free		Free				Free	12%	5%	2%			
5911.90					Free	Free		Free				Free	12%	5%	2%			

Chapter 60

Knitted or crocheted fabrics

Notes.

1.- This Chapter does not cover :

(a) Crochet lace of heading 58.04;
(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3.- Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
60.01		**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**																						
	6001.10	- "Long pile" fabrics			kg	6001.10					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Looped pile fabrics :																						
	6001.21	-- Of cotton			kg	6001.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	6001.22	-- Of man-made fibres			kg	6001.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	6001.29	-- Of other textile materials			kg	6001.29					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
		- Other :																						
	6001.91	-- Of cotton			kg	6001.91					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	6001.92	-- Of man-made fibres			kg	6001.92					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	6001.99	-- Of other textile materials			kg	6001.99					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
60.02		**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**																						
	6002.40	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread			kg	6002.40					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	6002.90	- Other			kg	6002.90					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
60.03		**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.**																						
	6003.10	- Of wool or fine animal hair			kg	6003.10					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	6003.20	- Of cotton			kg	6003.20					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	6003.30	- Of synthetic fibres			kg	6003.30					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	6003.40	- Of artificial fibres			kg	6003.40					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	6003.90	- Other			kg	6003.90					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
60.04		**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**																						
	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread			kg	6004.10					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
	6004.90	- Other			kg	6004.90					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
60.05		**Warp knit fabrics (including those made on gallon knitting machines), other than those of headings 60.01 to 60.04**			
		- Of cotton :			
	6005.21	-- Unbleached or bleached			kg
	6005.22	-- Dyed			kg
	6005.23	-- Of yarns of different colours			kg
	6005.24	-- Printed			kg
		- Of synthetic fibres :			
	6005.31	-- Unbleached or bleached			kg
	6005.32	-- Dyed			kg
	6005.33	-- Of yarns of different colours			kg
	6005.34	-- Printed			kg
		- Of artificial fibres :			
	6005.41	-- Unbleached or bleached			kg
	6005.42	-- Dyed			kg
	6005.43	-- Of yarns of different colours			kg
	6005.44	-- Printed			kg
	6005.90	- Other			kg
60.06		**Other knitted or crocheted fabrics.**			
	6006.10	- Of wool or fine animal hair			kg
		- Of cotton :			
	6006.21	-- Unbleached or bleached			kg
	6006.22	-- Dyed			kg
	6006.23	-- Of yarns of different colours			kg
	6006.24	-- Printed			kg
		- Of synthetic fibres :			
	6006.31	-- Unbleached or bleached			kg
	6006.32	-- Dyed			kg
	6006.33	-- Of yarns of different colours			kg
	6006.34	-- Printed			kg
		- Of artificial fibres :			
	6006.41	-- Unbleached or bleached			kg
	6006.42	-- Dyed			kg
	6006.43	-- Of yarns of different colours			kg
	6006.44	-- Printed			kg
	6006.90	- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
6005.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.23					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.24					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.32					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.33					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.34					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.41					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.42					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.43					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.44					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6005.90					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.10					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.21					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.22					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.23					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.24					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.31					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.32					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.33					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.34					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.41					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.42					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.43					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.44					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		
6006.90					Free	Free		Free				Free	Ex	Ex	Ex	Rs.100/= per kg		

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover :

(a) Goods of heading 62.12;
(b) Worn clothing or other worn articles of heading 63.09; or
(c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11 :

(a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; ~~it also covers babies' napkins;~~

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12, "ski suit" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10.- Articles of this Chapter may be made of metal thread.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
61.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**			
	6101.20	- Of cotton			u
	6101.30	- Of man-made fibres			u
	6101.90	- Of other textile materials			u
61.02		**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets),**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
6101.20					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6101.30					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6101.90					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
	6102.10	- Of wool or fine animal hair			u
	6102.20	- Of cotton			u
	6102.30	- Of man-made fibres			u
	6102.90	- Of other textile materials			u
61.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**			
	6103.10	- Suits			u
		- Ensembles :			
	6103.22	-- Of cotton			u
	6103.23	-- Of synthetic fibres			u
	6103.29	-- Of other textile materials			u
		- Jackets and blazers :			
	6103.31	-- Of wool or fine animal hair			u
	6103.32	-- Of cotton			u
	6103.33	-- Of synthetic fibres			u
	6103.39	-- Of other textile materials			u
		- Trousers, bib and brace overalls, breeches and shorts :			
	6103.41	-- Of wool or fine animal hair			u
	6103.42	-- Of cotton			u
	6103.43	-- Of synthetic fibres			u
	6103.49	-- Of other textile materials			u
61.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**			
		- Suits :			
	6104.13	-- Of synthetic fibres			u
	6104.19	-- Of other textile materials			u
		- Ensembles :			
	6104.22	-- Of cotton			u
	6104.23	-- Of synthetic fibres			u
	6104.29	-- Of other textile materials			u
		- Jackets and blazers :			
	6104.31	-- Of wool or fine animal hair			u
	6104.32	-- Of cotton			u
	6104.33	-- Of synthetic fibres			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
6102.10					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6102.20					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6102.30					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6102.90					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.10					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.22					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.23					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.29					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.31					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.32					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.33					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.39					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.41					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.42		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.43		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6103.49		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6104.13					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6104.19					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6104.22					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6104.23					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6104.29					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6104.31					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6104.32					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6104.33					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	6104.39	-- Of other textile materials			u	6104.39					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
		- Dresses :																					
	6104.41	-- Of wool or fine animal hair			u	6104.41					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6104.42	-- Of cotton			u	6104.42					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6104.43	-- Of synthetic fibres			u	6104.43					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6104.44	-- Of artificial fibres			u	6104.44					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6104.49	-- Of other textile materials			u	6104.49					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
		- Skirts and divided skirts :																					
	6104.51	-- Of wool or fine animal hair			u	6104.51					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6104.52	-- Of cotton			u	6104.52					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6104.53	-- Of synthetic fibres			u	6104.53					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6104.59	-- Of other textile materials			u	6104.59					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
		- Trousers, bib and brace overalls, breeches and shorts :																					
	6104.61	-- Of wool or fine animal hair			u	6104.61					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6104.62	-- Of cotton			u	6104.62					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6104.63	-- Of synthetic fibres			u	6104.63					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6104.69	-- Of other textile materials			u	6104.69					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
61.05		**Men's or boys' shirts, knitted or crocheted.**																					
	6105.10	- Of cotton			u	6105.10		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6105.20	- Of man-made fibres			u	6105.20		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6105.90	- Of other textile materials			u	6105.90		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
61.06		**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**																					
	6106.10	- Of cotton			u	6106.10		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6106.20	- Of man-made fibres			u	6106.20		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6106.90	- Of other textile materials			u	6106.90		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
61.07		**Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**																					
		- Underpants and briefs :																					
	6107.11	-- Of cotton			u	6107.11		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6107.12	-- Of man-made fibres			u	6107.12					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6107.19	-- Of other textile materials			u	6107.19					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
		- Nighshirts and pyjamas :																					
	6107.21	-- Of cotton			u	6107.21		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6107.22	-- Of man-made fibres			u	6107.22		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	6107.29	-- Of other textile materials			u	6107.29		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
		- Other :																					
	6107.91	-- Of cotton			u	6107.91					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6107.99	-- Of other textile materials			u	6107.99					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
61.08		**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.**																					
		- Slips and petticoats :																					
	6108.11	-- Of man-made fibres			u	6108.11					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6108.19	-- Of other textile materials			u	6108.19					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
		- Briefs and panties :																					
	6108.21	-- Of cotton			u	6108.21					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6108.22	-- Of man-made fibres			u	6108.22					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6108.29	-- Of other textile materials			u	6108.29					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
		- Nightdresses and pyjamas :																					
	6108.31	-- Of cotton			u	6108.31		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6108.32	-- Of man-made fibres			u	6108.32		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6108.39	-- Of other textile materials			u	6108.39		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
		- Other :																					
	6108.91	-- Of cotton			u	6108.91					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6108.92	-- Of man-made fibres			u	6108.92					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
	6108.99	-- Of other textile materials			u	6108.99					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
61.09		**T-shirts, singlets and other vests, knitted or crocheted.**																					
	6109.10	- Of cotton			u	6109.10	13.5%	13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6109.90	- Of other textile materials			u	6109.90	14.25%				Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
61.10		**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted (+).**																					
		- Of wool or fine animal hair :																					
	6110.11	-- Of wool			u	6110.11					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6110.12	-- Of Kashmir (cashmere) goats			u	6110.12					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6110.19	-- Other			u	6110.19					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6110.20	- Of cotton			u	6110.20		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6110.30	- Of man-made fibres			u	6110.30		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
	6110.90	- Of other textile materials			u	6110.90		13.5%			Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
61.11		**Babies' garments and clothing accessories, knitted or crocheted.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	6111.20	- Of cotton			kg
	6111.30	- Of synthetic fibres			kg
	6111.90	- Of other textile materials			kg
61.12		**Track suits, ski suits and swimwear, knitted or crocheted.**			
		- Track suits:			
	6112.11	-- Of cotton			u
	6112.12	-- Of synthetic fibres			u
	6112.19	-- Of other textile materials			u
	6112.20	- Ski suits			u
		- Men's or boys' swimwear :			
	6112.31	-- Of synthetic fibres			u
	6112.39	-- Of other textile materials			u
		- Women's or girls' swimwear :			
	6112.41	-- Of synthetic fibres			u
	6112.49	-- Of other textile materials			u
61.13	6113.00	**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.**			kg
61.14		**Other garments, knitted or crocheted.**			
	6114.20	- Of cotton			kg
	6114.30	- Of man-made fibres			kg
	6114.90	- Of other textile materials			kg
61.15		**Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.**			
	6115.10	- Graduated compression hosiery, (for example, stockings for varicose veins)			kg
		- Other Panty hose and tights :			
	6115.21	-- Of synthetic fibres, measuring per single yarn less than 67 decitex			kg
	6115.22	-- Of synthetic fibres, measuring per single yarn 67 decitex or more			kg
	6115.29	-- Of other textile materials			kg
	6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex			kg
		- Other :			
	6115.94	-- Of wool or fine animal hair			kg
	6115.95	-- Of cotton			kg
	6115.96	-- Of synthetic fibres			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
6111.20					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per kg		
6111.30					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per kg		
6111.90					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per kg		
6112.11					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
6112.12					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.60/= per unit		
6112.19					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6112.20					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6112.31					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6112.39					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6112.41					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6112.49					Free	Free		10.83%	4.50%			15%	12%	5%	2%	Rs.75/= per unit		
6113.00		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6114.20		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6114.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6114.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6115.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.625/= per kg		
6115.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.625/= per kg		
6115.22					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.625/= per kg		
6115.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.625/= per kg		
6115.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.625/= per kg		
6115.94					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.625/= per kg		
6115.95					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.625/= per kg		
6115.96					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.625/=		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	6115.99	-- Of other textile materials			kg
61.16		**Gloves, mittens and mitts, knitted or crocheted.**			
	6116.10	- Impregnated, coated or covered with plastics or rubber			kg
		- Other :			
	6116.91	-- Of wool or fine animal hair			kg
	6116.92	-- Of cotton			kg
	6116.93	-- Of synthetic fibres			kg
	6116.99	-- Of other textile materials			kg
61.17		**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**			
	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like			kg
	6117.80	- Other accessories :			
	6117.80.10	--- Knee and ankle guards			kg
	6117.80.20	--- Ties, bow ties and cravats			kg
	6117.80.90	--- Other			kg
	6117.90	- Parts			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
																per kg		
6115.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.625/= per kg		
6116.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6116.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6116.92	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6116.93					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6116.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6117.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6117.80																		
6117.80.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6117.80.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6117.80.90					Free	Free		Free				Free	12%	5%	2%	Rs.60/= per kg		
6117.90					Free	Free		Free				Free	12%	5%	2%			

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover :

(a) Worn clothing or other worn articles of heading 63.09; or
(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4.- For the purposes of heading 62.09 :

(a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; ~~it also covers babies' napkins;~~

(b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13).Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9.- Articles of this Chapter may be made of metal thread.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
62.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**			
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :			
	6201.11	-- Of wool or fine animal hair			u
	6201.12	-- Of cotton			u
	6201.13	-- Of man-made fibres			u
	6201.19	-- Of other textile materials			u
		- Other :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
6201.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6201.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6201.13					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6201.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	6201.91	-- Of wool or fine animal hair			u	6201.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6201.92	-- Of cotton			u	6201.92					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6201.93	-- Of man-made fibres			u	6201.93					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6201.99	-- Of other textile materials			u	6201.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
62.02		**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.**																					
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :																					
	6202.11	-- Of wool or fine animal hair			u	6202.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6202.12	-- Of cotton			u	6202.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6202.13	-- Of man-made fibres			u	6202.13					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6202.19	-- Of other textile materials			u	6202.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
		- Other :																					
	6202.91	-- Of wool or fine animal hair			u	6202.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6202.92	-- Of cotton			u	6202.92					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6202.93	-- Of man-made fibres			u	6202.93					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6202.99	-- Of other textile materials			u	6202.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
62.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**																					
		- Suits :																					
	6203.11	-- Of wool or fine animal hair			u	6203.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6203.12	-- Of synthetic fibres			u	6203.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6203.19	-- Of other textile materials			u	6203.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
		- Ensembles :																					
	6203.22	-- Of cotton			u	6203.22					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6203.23	-- Of synthetic fibres			u	6203.23					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6203.29	-- Of other textile materials			u	6203.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
		- Jackets and blazers :																					
	6203.31	-- Of wool or fine animal hair			u	6203.31					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6203.32	-- Of cotton			u	6203.32		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6203.33	-- Of synthetic fibres			u	6203.33		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6203.39	-- Of other textile materials			u	6203.39		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
		- Trousers, bib and brace overalls, breeches and shorts :																					
	6203.41	-- Of wool or fine animal hair			u	6203.41					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6203.42	-- Of cotton			u	6203.42		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6203.43	-- Of synthetic fibres			u	6203.43		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6203.49	-- Of other textile materials			u	6203.49		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
62.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**																					
		- Suits :																					
	6204.11	-- Of wool or fine animal hair			u	6204.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.12	-- Of cotton			u	6204.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.13	-- Of synthetic fibres			u	6204.13					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.19	-- Of other textile materials			u	6204.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
		- Ensembles :																					
	6204.21	-- Of wool or fine animal hair			u	6204.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.22	-- Of cotton			u	6204.22					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.23	-- Of synthetic fibres			u	6204.23					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.29	-- Of other textile materials			u	6204.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
		- Jackets and blazers :																					
	6204.31	-- Of wool or fine animal hair			u	6204.31					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.32	-- Of cotton			u	6204.32		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.33	-- Of synthetic fibres			u	6204.33		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.39	-- Of other textile materials			u	6204.39		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
		- Dresses :																					
	6204.41	-- Of wool or fine animal hair			u	6204.41					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.42	-- Of cotton			u	6204.42					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.43	-- Of synthetic fibres			u	6204.43					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.44	-- Of artificial fibres			u	6204.44					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.49	-- Of other textile materials			u	6204.49					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
		- Skirts and divided skirts :																					
	6204.51	-- Of wool or fine animal hair			u	6204.51					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.52	-- Of cotton			u	6204.52					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.53	-- Of synthetic fibres			u	6204.53					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.59	-- Of other textile materials			u	6204.59					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
		- Trousers, bib and brace overalls, breeches and shorts :																					
	6204.61	-- Of wool or fine animal hair			u	6204.61					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.62	-- Of cotton			u	6204.62		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.63	-- Of synthetic fibres			u	6204.63		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6204.69	-- Of other textile materials			u	6204.69					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
62.05		**Men's or boys' shirts.**																					
	6205.20	- Of cotton			u	6205.20		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6205.30	- Of man-made fibres			u	6205.30		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/=		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	6205.90	- Of other textile materials :			
	6205.90.10	--- Of wool or fine animal hair			u
	6205.90.90	--- Other			u
62.06		**Women's or girls' blouses, shirts and shirt-blouses.**			
	6206.10	- Of silk or silk waste			u
	6206.20	- Of wool or fine animal hair			u
	6206.30	- Of cotton			u
	6206.40	- Of man-made fibres			u
	6206.90	- Of other textile materials			u
62.07		**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**			
		- Underpants and briefs :			
	6207.11	-- Of cotton			u
	6207.19	-- Of other textile materials			u
		- Nightshirts and pyjamas :			
	6207.21	-- Of cotton			u
	6207.22	-- Of man-made fibres			u
	6207.29	-- Of other textile materials			u
		- Other :			
	6207.91	-- Of cotton			kg
	6207.99	-- Of other textile materials			kg
62.08		**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.**			
		- Slips and petticoats :			
	6208.11	-- Of man-made fibres			u
	6208.19	-- Of other textile materials			u
		- Night dresses and pyjamas :			
	6208.21	-- Of cotton			u
	6208.22	-- Of man-made fibres			u
	6208.29	-- Of other textile materials			u
		- Other :			
	6208.91	-- Of cotton			kg
	6208.92	-- Of man-made fibres			kg
	6208.99	-- Of other textile materials			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
																per unit		
6205.90																		
6205.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6205.90.90		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6206.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6206.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6206.30		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6206.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6206.90		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6207.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6207.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6207.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6207.22					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6207.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6207.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6207.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
6208.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per unit		
6208.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per unit		
6208.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per unit		
6208.22					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per unit		
6208.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per unit		
6208.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6208.92					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6208.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
62.09		**Babies' garments and clothing accessories.**																					
	6209.20	- Of cotton			kg	6209.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
	6209.30	- Of synthetic fibres			kg	6209.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
	6209.90	- Of other textile materials			kg	6209.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
62.10		**Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07.**																					
	6210.10	- Of fabrics of heading 56.02 or 56.03			kg	6210.10		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19			u	6210.20		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19			u	6210.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6210.40	- Other men's or boys' garments			kg	6210.40		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6210.50	- Other women's or girls' garments			kg	6210.50		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
62.11		**Track suits, ski suits and swimwear; other garments.**																					
		- Swimwear :																					
	6211.11	-- Men's or boys'			u	6211.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6211.12	-- Women's or girls'			u	6211.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
	6211.20	- Ski suits			u	6211.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per unit		
		- Other garments, men's or boys' :																					
	6211.32	-- Of cotton			kg	6211.32					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6211.33	-- Of man-made fibres			kg	6211.33					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6211.39	-- Of other textile materials			kg	6211.39					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
		- Other garments, women's or girls' :																					
~~@@@~~	~~6211.41~~	~~-- Of wool or fine animal hair~~			~~kg~~	~~6211.41~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.50%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.75/= per kg~~		
	6211.42	-- Of cotton :				6211.42																	
	6211.42.10	--- Sarees			kg	6211.42.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6211.42.90	--- Other			kg	6211.42.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6211.43	-- Of man-made fibres :				6211.43																	
	6211.43.10	--- Sarees			kg	6211.43.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6211.43.90	--- Other			kg	6211.43.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6211.49	-- Of other textile materials :				6211.49																	
	6211.49.10	--- Sarees			kg	6211.49.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6211.49.90	--- Other			kg	6211.49.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
62.12		**Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	6212.10	- Brassieres			kg	6212.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6212.20	- Girdles and panty-girdles			kg	6212.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6212.30	- Corselettes			kg	6212.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6212.90	- Other			kg	6212.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
62.13		**Handkerchiefs.**																					
	6213.20	- Of cotton			kg	6213.20		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6213.90	- Of other textile materials			kg	6213.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
62.14		**Shawls, scarves, mufflers, mantillas, veils and the like.**																					
	6214.10	- Of silk or silk waste			u	6214.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per unit		
	6214.20	- Of wool or fine animal hair			u	6214.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per unit		
	6214.30	- Of synthetic fibres			u	6214.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per unit		
	6214.40	- Of artificial fibres			u	6214.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per unit		
	6214.90	- Of other textile materials			u	6214.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per unit		
62.15		**Ties, bow ties and cravats.**																					
	6215.10	- Of silk or silk waste			kg	6215.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6215.20	- Of man-made fibres			kg	6215.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6215.90	- Of other textile materials			kg	6215.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
62.16	6216.00	**Gloves, mittens and mitts.**			kg	6216.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
62.17		**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**																					
	6217.10	- Accessories			kg	6217.10					Free	Free		Free				Free	12%	5%	2%			
	6217.90	- Parts			kg	6217.90					Free	Free		Free				Free	12%	5%	2%			

Chapter 63

Other made up textile articles; sets;
worn clothing and worn textile articles; rags

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover :

(a) Goods of Chapters 56 to 62; or
(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods :

(a) Articles of textile materials :

(i) Clothing and clothing accessories, and parts thereof;
(ii) Blankets and travelling rugs;
(iii) Bed linen, table linen, toilet linen and kitchen linen;
(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

(i) they must show signs of appreciable wear, and
(ii) they must be presented in bulk or in bales, sacks or similar packings.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
		I.- OTHER MADE UP TEXTILE ARTICLES																						
63.01		**Blankets and travelling rugs.**																						
	6301.10	- Electric blankets			u	6301.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30% or Rs.75/= per unit		
	6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair			kg	6301.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30% or Rs.75/= per kg		
	6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton			kg	6301.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30% or Rs.75/= per kg		
	6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres			kg	6301.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30% or Rs.75/= per kg		
	6301.90	- Other blankets and travelling rugs			kg	6301.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30% or Rs.75/= per kg		
63.02		**Bed linen, table linen, toilet linen and kitchen linen.**																						
	6302.10	- Bed linen, knitted or crocheted			kg	6302.10		12.6%	12.6%		Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
		- Other bed linen, printed :																						
	6302.21	-- Of cotton			kg	6302.21		12.6%	12.6%		Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6302.22	-- Of man-made fibres			kg	6302.22		12.6%	12.6%		Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6302.29	-- Of other textile materials			kg	6302.29		12.6%	12.6%		Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
		- Other bed linen :																						
	6302.31	-- Of cotton			kg	6302.31		12.6%	12.6%		Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6302.32	-- Of man-made fibres			kg	6302.32		12.6%	12.6%		Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6302.39	-- Of other textile materials			kg	6302.39					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
	6302.40	- Table linen, knitted or crocheted			kg	6302.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
		- Other table linen :																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	6302.51	-- Of cotton			kg
	6302.53	-- Of man-made fibres			kg
	6302.59	-- Of other textile materials			kg
	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton			kg
		- Other :			
	6302.91	-- Of cotton			kg
	6302.93	-- Of man-made fibres			kg
	6302.99	-- Of other textile materials			kg
63.03		**Curtains (including drapes) and interior blinds; curtain or bed valances.**			
		- Knitted or crocheted :			
	6303.12	-- Of synthetic fibres			kg
	6303.19	-- Of other textile materials			kg
		- Other :			
	6303.91	-- Of cotton			kg
	6303.92	-- Of synthetic fibres			kg
	6303.99	-- Of other textile materials			kg
63.04		**Other furnishing articles, excluding those of heading 94.04.**			
		- Bedspreads :			
	6304.11	-- Knitted or crocheted			kg
	6304.19	-- Other			kg
		- Other :			
	6304.91	-- Knitted or crocheted			kg
	6304.92	-- Not knitted or crocheted, of cotton			kg
	6304.93	-- Not knitted or crocheted, of synthetic fibres			kg
	6304.99	-- Not knitted or crocheted, of other textile materials			kg
63.05		**Sacks and bags, of a kind used for the packing of goods (+).**			
	6305.10	- Of jute or of other textile bast fibres of heading 53.03 :			
	6305.10.10	--- Jute bags not knitted or crocheted			kg
	6305.10.90	--- Other			kg
	6305.20	- Of cotton			kg
		- Of man-made textile materials :			
	6305.32	-- Flexible intermediate bulk containers			kg
	6305.33	-- Other, of polyethylene or polypropylene strip or the like			kg
	6305.39	-- Other			kg
	6305.90	- Of other textile materials			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
6302.51					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6302.53					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6302.59					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6302.60	14.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6302.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6302.93					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6302.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6303.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6303.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6303.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6303.92					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
6303.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.60/= per kg		
6304.11	12.6%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
6304.19	12.6%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6304.91	12.6%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6304.92	12.6%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6304.93	12.6%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6304.99	12.6%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
6305.10																		
6305.10.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	25%		
6305.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	25%		
6305.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
6305.32					Free	Free		10.83%	4.5%			15%	12%	5%	2%	25%		
6305.33					Free	Free		10.83%	4.5%			15%	12%	5%	2%	25%		
6305.39					Free	Free		10.83%	4.5%			15%	12%	5%	2%	25%		
6305.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	25%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
63.06		**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.**																						
		- Tarpaulins, awnings and sunblinds :																						
	6306.12	-- Of synthetic fibres			kg	6306.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
	6306.19	-- Of other textile materials			kg	6306.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
		- Tents:																						
	6306.22	-- Of synthetic fibres			kg	6306.22					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
	6306.29	-- Of other textile materials			kg	6306.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
	6306.30	- Sails			kg	6306.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
	6306.40	- Pneumatic mattresses			kg	6306.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
@@@	-	~~- Other :~~																						
@@@	~~6306.91~~	~~-- Of cotton~~			~~kg~~	~~6306.91~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~30%~~		
@@@	~~6306.99~~	~~-- Of other textile materials~~			~~kg~~	~~6306.99~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~30%~~		
	6306.90	- Other :			kg	6306.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
63.07		**Other made up articles, including dress patterns.**																						
	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths			kg	6307.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
	6307.20	- Life-jackets and life-belts			kg	6307.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
	6307.90	- Other			kg	6307.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
		II.- SETS																						
63.08	6308.00	**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**			kg	6308.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30% or Rs.50/= per kg		
		III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS																						
63.09	6309.00	**Worn clothing and other worn articles:**				6309.00																		
	6309.00.10	--- Blankets		L	kg	6309.00.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
	6309.00.90	--- Other		L	kg	6309.00.90					Free	Free		17.5%	5%			30%	12%	5%	2%	30%		
63.10		**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**																						
	6310.10	- Sorted :				6310.10																		
	6310.10.10	--- Used		L	kg	6310.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
	6310.10.90	--- Other		L	kg	6310.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
	6310.90	- Other :				6310.90																		
	6310.90.10	--- Used		L	kg	6310.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		
	6310.90.90	--- Other		L	kg	6310.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	30%		

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover :

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI) ;
(c) Worn footwear of heading 63.09;
(d) Articles of asbestos (heading 68.12);
(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
(f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter :

(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
(b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter :

(a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
(b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to :

(a) Footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
(b) Skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
64.01		**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.**																						
	6401.10	- Footwear incorporating a protective metal toe-cap			2u	6401.10											Rs.100/= per pair	12%	5%	2%	Rs.400/= per pair		
		- Other footwear :																						
	6401.92	-- Covering the ankle but not covering the knee			2u	6401.92											Rs.100/= per pair	12%	5%	2%	Rs.400/= per pair		
	6401.99	-- Other			2u	6401.99											Rs.100/= per pair	12%	5%	2%	Rs.400/= per pair		
64.02		**Other footwear with outer soles and uppers of rubber or plastics.**																						
		- Sports footwear :																						
	6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots			2u	6402.12											Free	12%	5%	2%	Rs.500/= per pair		
	6402.19	-- Other			2u	6402.19											Free	12%	5%	2%	Rs.500/= per pair		
	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs			2u	6402.20											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
		- Other footwear :																						
	6402.91	-- Covering the ankle			2u	6402.91											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
	6402.99	-- Other			2u	6402.99											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
64.03		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**																						
		- Sports footwear :																						
	6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots			2u	6403.12											Free	12%	5%	2%	Rs.500/= per pair		
	6403.19	-- Other			2u	6403.19											Free	12%	5%	2%	Rs.500/= per pair		
	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe			2u	6403.20											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	6403.40	- Other footwear, incorporating a protective metal toe-cap			2u	6403.40											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
		- Other footwear with outer soles of leather :																					
	6403.51	-- Covering the ankle			2u	6403.51											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
	6403.59	-- Other			2u	6403.59											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
		- Other footwear :																					
	6403.91	-- Covering the ankle			2u	6403.91											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
	6403.99	-- Other			2u	6403.99											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
64.04		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**																					
		- Footwear with outer soles of rubber or plastics :																					
	6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like			2u	6404.11											Free	12%	5%	2%	Rs.500/= per pair		
	6404.19	-- Other			2u	6404.19											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
	6404.20	- Footwear with outer soles of leather or composition leather			2u	6404.20											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
64.05		**Other footwear.**																					
	6405.10	- With uppers of leather or composition leather			2u	6405.10											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
	6405.20	- With uppers of textile materials			2u	6405.20											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
	6405.90	- Other			2u	6405.90											Rs.100/= per pair	12%	5%	2%	Rs.500/= per pair		
64.06		**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.**																					
	6406.10	- Uppers and parts thereof, other than stiffeners			kg	6406.10											30%	12%	5%	2%			
	6406.20	- Outer soles and heels, of rubber or plastics :				6406.20																	
	6406.20.10	--- Heels			kg	6406.20.10						Free		10.83%	4.5%			15%	12%	5%	2%			
	6406.20.90	--- Other			kg	6406.20.90						Free		10.83% or Rs.22/= per pair	4.8% or Rs.9/= per pair			15% or Rs.30/= per pair	12%	5%	2%	15%		
	6406.90	- Other :				6406.90																	
@@@	~~6406.91~~	~~-- Of wood~~			~~kg~~	~~6406.91~~						~~Free~~						~~15%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~6406.99~~	~~-- Of other materials~~			~~kg~~	~~6406.99~~						~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
	6406.90.10	--- Of wood				6406.90.10						Free						15%	12%	5%	2%			
		--- Of other materials																					
	6406.90.91	---- Upper attached to inner sole				6406.90.91						Free		10.83% or Rs.22/= per pair	4.8% or Rs.9/= per pair			15% or Rs.30/= per pair	12%	5%	2%			
	6406.90.99	---- Other				6406.90.99						Free		10.83%	4.5%			15%	12%	5%	2%			

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover :

(a) Worn headgear of heading 63.09;
(b) Asbestos headgear (heading 68.12); or
(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing other than those obtained simply by sewing strips in spirals.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
65.01	6501.00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**			kg
65.02	6502.00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**			kg
[65.03]					
65.04	6504.00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**			kg
~~**65.05**~~ ~~**@@@**~~		~~**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**~~			
~~@@@~~	~~6505.10~~	~~- Hair-nets~~			~~kg~~
~~@@@~~	~~6505.90~~	~~- Other~~			~~kg~~
65.05	6505.00	**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**		-	kg
65.06		**Other headgear, whether or not lined or trimmed.**			
	6506.10	- Safety headgear			u
		- Other :			
	6506.91	-- Of rubber or of plastics :			
	6506.91.10	--- Bathing caps			kg
	6506.91.90	--- Other			kg
	6506.99	-- Of other materials :			
	6506.99.10	--- Bathing caps			kg
	6506.99.90	--- Other			kg
65.07	6507.00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
6501.00					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.100/= per kg		
6502.00	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.100/= per kg		
6504.00	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.100/= per kg		
~~6505.10~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.100/= per kg~~		
~~6505.90~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~30% or Rs.100/= per kg~~		
6505.00					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.100/= per kg		
6506.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	25% or Rs.200/= per unit		
6506.91																		
6506.91.10					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.100/= per kg		
6506.91.90					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.100/= per kg		
6506.99																		
6506.99.10					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.100/= per kg		
6506.99.90					Free	Free		17.5%	5%			30%	12%	5%	2%	30% or Rs.100/= per kg		
6507.00	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.100/= per kg		

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof

Notes.

1.- This Chapter does not cover :

(a) Measure walking-sticks or the like (heading 90.17);
(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD								
66.01		**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) (+).**																					
	6601.10	- Garden or similar umbrellas			u	6601.10											30%	12%	5%	2%	30% or Rs.100/= per unit		
		- Other :																					
	6601.91	-- Having a telescopic shaft			u	6601.91											30%	12%	5%	2%	30% or Rs. 100/= per unit		
	6601.99	-- Other			u	6601.99											30%	12%	5%	2%	30% or Rs. 100/= per unit		
66.02	6602.00	**Walking-sticks, seat-sticks, whips, riding-crops and the like :**				6602.00																	
	6602.00.10	--- White canes for the blind			u	6602.00.10					Free	Free		Free	Free		Free	Ex	Ex	Ex			
	6602.00.90	--- Other			u	6602.00.90					Free	Free		17.5%	5%		30%	12%	5%	2%			
66.03		**Parts, trimmings and accessories of articles of heading 66.01 or 66.02.**																					
	6603.20	- Umbrella frames, including frames mounted on shafts (sticks)			kg	6603.20					Free	Free		10.83%	4.5%		15%	12%	5%	2%			
	6603.90	- Other			kg	6603.90					Free	Free		10.83%	4.5%		15%	12%	5%	2%			

Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

1.- This Chapter does not cover :

(a) Straining cloth of human hair (heading 59.11);
(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
(c) Footwear (Chapter 64);
(d) Headgear or hair-nets (Chapter 65);
(e) Toys, sports requisites or carnival articles (Chapter 95); or
(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover :

(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover :

(a) Articles of glass (Chapter 70); or
(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
67.01	6701.00	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**			kg	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	30%		
67.02		**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**																					
	6702.10	- Of plastics			kg					Free	Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.125/= per kg		
	6702.90	- Of other materials			kg					Free	Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.125/= per kg		
67.03	6703.00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**			kg					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
67.04		**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**																					
		- Of synthetic textile materials :																					
	6704.11	-- Complete wigs			kg	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
	6704.19	-- Other			kg	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
	6704.20	- Of human hair			kg	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
	6704.90	- Of other materials			kg	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	10%		

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

1.- This Chapter does not cover :

(a) Goods of Chapter 25;
(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminized or asphalted paper and paperboard);
(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);
(d) Articles of Chapter 71;
(e) Tools or parts of tools, of Chapter 82;
(f) Lithographic stones of heading 84.42;
(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
(h) Dental burrs (heading 90.18);
(ij) Articles of Chapter 91 (for example, clocks and clock cases);
(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
(l) Articles of Chapter 95 (for example, toys, games and sports requisites);
(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
(n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
68.01	6801.00	**Setts, curbstones and flagstones, of natural stone (except slate).**			kg	6801.00												30%	12%	5%	2%	10%		
68.02		**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**																						
	6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including squares), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder			kg	6802.10												30%	12%	5%	2%	20% or Rs.30/= per kg		
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :																						
	6802.21	-- Marble, travertine and alabaster			kg	6802.21												30%	12%	5%	2%	20% or Rs.30/= per kg		
	6802.23	-- Granite			kg	6802.23				4.2%								5%	12%	5%	2%	20% or Rs.30/= per kg		
	6802.29	-- Other stone			kg	6802.29				25.01%								30%	12%	5%	2%	20% or Rs.30/= per kg		
		- Other :																						
	6802.91	-- Marble, travertine and alabaster				6802.91																		
	6802.91.10	--- Unpolished marble slabs, merely cut, with epoxy application on one side and glass fibre netting on the other side			kg	6802.91.10												5%	12%	5%	2%			
	6802.91.90	--- Other			kg	6802.91.90												30%	12%	5%	2%	20% or Rs.30/= per kg		
	6802.92	-- Other calcareous stone			kg	6802.92				25.01%								30%	12%	5%	2%	20% or Rs.30/= per kg		
	6802.93	-- Granite			kg	6802.93				25.01%								30%	12%	5%	2%	20% or Rs.30/= per kg		
	6802.99	-- Other Stone :				6802.99																		
	6802.99.10	--- Balls for crushing mills			kg	6802.99.10												15%	12%	5%	2%			
	6802.99.90	--- Other			kg	6802.99.90				25.01%								30%	12%	5%	2%	20% or Rs.30/= per kg		
68.03	6803.00	**Worked slate and articles of slate or of agglomerated slate.**			kg	6803.00												30%	12%	5%	2%	30% or Rs.50/= per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
68.04		**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials (+).**																						
	6804.10	- Millstones and grindstones for milling, grinding or pulping			kg	6804.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other millstones, grindstones, grinding wheels and the like :																						
	6804.21	-- Of agglomerated synthetic or natural diamond			kg	6804.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6804.22	-- Of other agglomerated abrasives or of ceramics			kg	6804.22	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6804.23	-- Of natural stone			kg	6804.23					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6804.30	- Hand sharpening or polishing stones			kg	6804.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
68.05		**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.**																						
	6805.10	- On a base of woven textile fabric only			kg	6805.10								17.5%	5%			30%	12%	5%	2%	10%		
	6805.20	- On a base of paper or paperboard only			kg	6805.20								17.5%	5%			30%	Con	5%	2%	10%		
	6805.30	- On a base of other materials			kg	6805.30								17.5%	5%			30%	Con	5%	2%	10%		
68.06		**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.**																						
	6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls :				6806.10																		
	6806.10.10	--- Ceramic fibre waste		L	kg	6806.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6806.10.90	--- Other			kg	6806.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter mixtures thereof)			kg	6806.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6806.90	- Other			kg	6806.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
68.07		**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**																						
	6807.10	- In rolls			kg	6807.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6807.90	- Other			kg	6807.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
68.08	6808.00	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.**			kg	6808.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%	25% or Rs.50/= per kg		
68.09		**Articles of plaster or of compositions based on plaster.**																						
		- Boards, sheets, panels, tiles and similar articles, not ornamented :																						
	6809.11	-- Faced or reinforced with paper or paperboard only :				6809.11																		
	6809.11.10	--- Waste gypsum wallboard or plaster boading arising from the demolishing of building		L	kg	6809.11.10					Free	Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.10/= per kg		
	6809.11.90	--- Other			kg	6809.11.90					Free	Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.10/= per kg		

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	6809.19	--	Other :				6809.19																		
	6809.19.10	---	Waste gypsum wallboard or plaster board arising from the demolishing of building		L	kg	6809.19.10					Free	Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.15/= per kg		
	6809.19.90	---	Other			kg	6809.19.90					Free	Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.15/= per kg		
	6809.90	-	Other articles			kg	6809.90					Free	Free		17.5%	5%			30%	12%	5%	2%	35% or Rs.15/= per kg		
68.10			**Articles of cement, of concrete or of artificial stone, whether or not reinforced (+).**																						
		-	Tiles, flagstones, bricks and similar articles :																						
	6810.11	--	Building blocks and bricks :				6810.11																		
	6810.11.10	---	Concrete cement blocks encasing industrial waste sludge		L	kg	6810.11.10					Free	Free		17.5%	5%			30%	12%	5%	2%	35%		
	6810.11.90	---	Other			kg	6810.11.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
	6810.19	--	Other			kg	6810.19					Free	Free		17.5%	5%			30%	12%	5%	2%	35%		
		-	Other articles :																						
	6810.91	--	Prefabricated structural components for building or civil engineering			kg	6810.91					Free	Free		17.5%	5%			30%	12%	5%	2%	35%		
	6810.99	--	Other :				6810.99																		
	6810.99.10	---	Concrete cement blocks encasing industrial waste sludge		L	kg	6810.99.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	6810.99.90	---	Other			kg	6810.99.90					Free	Free		17.5%	5%			30%	12%	5%	2%	35%		
68.11			**Articles of asbestos-cement, of cellulose fibre-cement or the like.**																						
	6811.40	-	Containing asbestos :				6811.40																		
	6811.40.10	---	Corrugated sheets			kg	6811.40.10												30%	12%	5%	2%			
	6811.40.20	---	Other sheets, panels, tiles and similar articles			kg	6811.40.20												30%	12%	5%	2%	35%		
	6811.40.30	---	Tubes, pipes and tube or pipe fittings			kg	6811.40.30					Free	Free		17.5%	5%			30%	12%	5%	2%			
	6811.40.40	---	Packing washers and joints			kg	6811.40.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6811.40.90	---	Other			kg	6811.40.90					Free	Free		17.5%	5%			30%	12%	5%	2%	35%		
		-	Not containing asbestos :																						
	6811.81	--	Corrugated sheets			kg	6811.81												30%	12%	5%	2%			
	6811.82	--	Other sheets, panels, tiles and similar articles			kg	6811.82												30%	12%	5%	2%	35%		
@@@	~~6811.83~~	~~--~~	~~Tubes, pipes and tube or pipe fittings~~			~~kg~~	6811.83					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
	6811.89	--	Other articles :				6811.89																		
	6811.89.10	---	Packing washers and joints			kg	6811.89.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6811.89.90	---	Other			kg	6811.89.90					Free	Free		17.5%	5%			30%	12%	5%	2%	35%		
68.12			**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**																						
	6812.80	-	Of crocidolite			kg	6812.80					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		-	Other :																						
	6812.91	--	Clothing, clothing accessories, footwear and headgear			kg	6812.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6812.92	--	Paper, millboard and felt			kg	6812.92					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	6812.93	--	Compressed asbestos fibre jointing, in sheets or rolls			kg	6812.93					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6812.99	--	Other			kg	6812.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
68.13			**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.**																						
	6813.20	-	Containing asbestos			kg	6813.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		-	Not containing asbestos :																						
	6813.81	--	Brake linings and pads			kg	6813.81					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6813.89	--	Other			kg	6813.89					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
68.14			**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.**																						
	6814.10	-	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support			kg	6814.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	6814.90	-	Other			kg	6814.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
68.15			**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.**																						
	6815.10	-	Non-electrical articles of graphite or other carbon			kg	6815.10					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
	6815.20	-	Articles of peat			kg	6815.20					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
		-	Other articles :																						
	6815.91	--	Containing magnesite, dolomite or chromite			kg	6815.91					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
	6815.99	--	Other			kg	6815.99					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		

Chapter 69

Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

2.- This Chapter does not cover :

(a) Products of heading 28.44;
(b) Articles of heading 68.04;
(c) Articles of Chapter 71 (for example, imitation jewellery);
(d) Cermets of heading 81.13;
(e) Articles of Chapter 82;
(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
(g) Artificial teeth (heading 90.21);
(h) Articles of Chapter 91 (for example, clocks and clock cases);
(ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
(k) Articles of Chapter 95 (for example, toys, games and sports requisites);
(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
(m) Articles of Chapter 97 (for example, works of art).

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS																					
69.01	6901.00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**				6901.00																	
	6901.00.10	--- Magnesite and magnesite chrome bricks			kg	6901.00.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6901.00.90	--- Other			kg	6901.00.90					Free	Free		17.5%	5%			30%	12%	5%	2%	30%		
69.02		**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths (+).**																					
	6902.10	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, or expressed as MgO, CaO or Cr2O3 :				6902.10																	
	6902.10.10	--- Magnesite and magnesite chrome bricks			kg	6902.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6902.10.90	--- Other			kg	6902.10.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
	6902.20	- Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products			kg	6902.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
	6902.90	- Other			kg	6902.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
69.03		**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.**																					
	6903.10	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products :				6903.10																	
	6903.10.10	--- Crucibles			kg	6903.10.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6903.10.90	--- Other			kg	6903.10.90	11.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6903.20	- Containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2) :				6903.20																	
	6903.20.10	--- Crucibles			kg	6903.20.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6903.20.90	--- Other			kg	6903.20.90	11.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6903.90	- Other :				6903.90																	
	6903.90.10	--- Crucibles			kg	6903.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	6903.90.90	--- Other			kg	6903.90.90	11.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		II.- OTHER CERAMIC PRODUCTS																					
69.04		**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	6904.10	- Building bricks			1000 u	6904.10											30%	12%	5%	2%			
	6904.90	- Other			kg	6904.90											30%	12%	5%	2%			
69.05		**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**																					
	6905.10	- Roofing tiles			kg	6905.10					Free	Free					30%	12%	5%	2%	30%		
	6905.90	- Other			kg	6905.90					Free	Free					30%	12%	5%	2%	30%		
69.06	6906.00	**Ceramic pipes, conduits, guttering and pipe fittings.**			kg	6906.00					Free	Free		17.5%	5%		30%	12%	5%	2%	25%		
69.07		**Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.**																					
	6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :				6907.10																	
	6907.10.10	--- Wall tiles			m2	6907.10.10											30% or Rs.200/= per m2	12%	5%	2%	35%		
	6907.10.90	--- Other			m2	6907.10.90											30% or Rs.200/= per m2	12%	5%	2%	35%		
	6907.90	- Other :				6907.90																	
	6907.90.10	--- Wall tiles			m2	6907.90.10											30% or Rs.200/= per m2	12%	5%	2%	35%		
	6907.90.90	--- Other			m2	6907.90.90											30% or Rs.200/= per m2	12%	5%	2%	35%		
69.08		**Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.**																					
	6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :				6908.10																	
	6908.10.10	--- Wall tiles			m2	6908.10.10											30% or Rs.200/= per m2	12%	5%	2%	35%		
	6908.10.90	--- Other			m2	6908.10.90											30% or Rs.200/= per m2	12%	5%	2%	35%		
	6908.90	- Other :				6908.90																	
	6908.90.10	--- Wall tiles			m2	6908.90.10											30% or Rs.200/= per m2	12%	5%	2%	35%		
	6908.90.90	--- Other			m2	6908.90.90											30% or Rs.200/= per m2	12%	5%	2%	35%		
69.09		**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods (+).**																					
		- Ceramic wares for laboratory, chemical of other technical uses :																					
	6909.11	-- Of porcelain or china			kg	6909.11					Free	Free		17.5%	5%		30%	12%	5%	2%			
	6909.12	-- Articles having a hardness equivalent to 9 or more on the Mohs scale			kg	6909.12					Free	Free		17.5%	5%		30%	12%	5%	2%			
	6909.19	-- Other :				6909.19																	
	6909.19.10	--- Filter Candles			kg	6909.19.10					Free	Free		10.83%	4.5%		15%	12%	5%	2%			
	6909.19.90	--- Other			kg	6909.19.90					Free	Free		17.5%	5%		30%	12%	5%	2%			
	6909.90	- Other			kg	6909.90	27%	27%			Free	Free		17.5%	5%		30%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
69.10		**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**																					
	6910.10	- Of porcelain or china :				6910.10																	
	6910.10.10	--- Squatting pans			u	6910.10.10	25.7%										30%	12%	5%	2%	Rs.50/= per kg		
	6910.10.90	--- Other			u	6910.10.90											30%	12%	5%	2%	Rs.50/= per kg		
	6910.90	- Other :				6910.90																	
	6910.90.10	--- Squatting pans			u	6910.90.10	12.86%										15%	12%	5%	2%	Rs.50/= per kg		
	6910.90.90	--- Other			u	6910.90.90											30%	12%	5%	2%	Rs.50/= per kg		
69.11		**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**																					
	6911.10	- Tableware and kitchenware			kg	6911.10											30% or Rs.20/= per kg	12%	5%	2%	Rs.100/= per kg		
	6911.90	- Other			kg	6911.90											30% or Rs.20/= per kg	12%	5%	2%	Rs.100/= per kg		
69.12	6912.00	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :**				6912.00																	
	6912.00.10	--- Tableware			kg	6912.00.10											30% or Rs.15/= per kg	12%	5%	2%	Rs.100/= per kg		
	6912.00.90	--- Other			kg	6912.00.90											30% or Rs.15/= per kg	12%	5%	2%	Rs.100/= per kg		
69.13		**Statuettes and other ornamental ceramic articles.**																					
	6913.10	- Of porcelain or china			kg	6913.10											Free	12%	5%	2%	Rs.100/= per kg		
	6913.90	- Other :				6913.90																	
	6913.90.10	--- Ornaments			kg	6913.90.10											Free	12%	5%	2%	Rs.100/= per kg		
	6913.90.90	--- Other			kg	6913.90.90											Free	12%	5%	2%	Rs.100/= per kg		
69.14		**Other ceramic articles.**																					
	6914.10	- Of porcelain or china :				6914.10																	
	6914.10.10	--- Handicraft			kg	6914.10.10											30% or Rs.25/= per kg	12%	5%	2%	Rs.100/= per kg		
	6914.10.90	--- Other			kg	6914.10.90											30% or Rs.25/= per kg	12%	5%	2%	Rs.100/= per kg		
	6914.90	- Other :				6914.90																	
	6914.90.10	--- Handicraft			kg	6914.90.10											30% or Rs.20/= per kg	12%	5%	2%	Rs.100/= per kg		
	6914.90.90	--- Other			kg	6914.90.90											30% or Rs.20/= per kg	12%	5%	2%	Rs.100/= per kg		

Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover :

(a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
(b) Articles of Chapter 71 (for example, imitation jewellery);
(c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
(d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
(e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
(f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
(g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

(a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
(b) cutting to shape does not affect the classification of glass in sheets;
(c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression "glass wool" means :

(a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
(b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.
Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
70.01	7001.00	**Cullet and other waste and scrap of glass; glass in the mass.**				7001.00																		
	7001.00.10	--- Waste and scrap containing lithium-tantalum and lithium-niobium		L	kg	7001.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7001.00.90	--- Other		L	kg	7001.00.90					Free	Free		Free	Free			Free	12%	5%	2%			
70.02		**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**																						
	7002.10	- Balls			kg	7002.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7002.20	- Rods			kg	7002.20					Free	Free		Free	Free			Free	12%	5%	2%			
		- Tubes :																						
	7002.31	-- Of fused quartz or other fused silica			kg	7002.31					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7002.32	-- Of other glass having a linear coeffcient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0 0C to 300 0C			kg	7002.32					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7002.39	-- Other			kg	7002.39					Free	Free		Free	Free			Free	12%	5%	2%			
70.03		**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**																						
		- Non-wired sheets :																						
	7003.12	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer			m2	7003.12					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7003.19	-- Other			m2	7003.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7003.20	- Wired sheets			m2	7003.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7003.30	- Profiled			m2	7003.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
70.04		**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**																					
	7004.20	- Glass, coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer			m2	7004.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
	7004.90	- Other glass			m2	7004.90	14.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
70.05		**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**																					
	7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer			m2	7005.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
		- Other non-wired glass :																					
	7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground			m2	7005.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
	7005.29	-- Other			m2	7005.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
	7005.30	- Wired glass			m2	7005.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
70.06	7006.00	**Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.**			kg	7006.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
70.07		**Safety glass, consisting of toughened (tempered) or laminated glass.**																					
		- Toughened (tempered) safety glass :																					
	7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels			kg	7007.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
	7007.19	-- Other			m2	7007.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
		- Laminated safety glass :																					
	7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels			kg	7007.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
	7007.29	-- Other			m2	7007.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
70.08	7008.00	**Multiple-walled insulating units of glass.**			kg	7008.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
70.09		**Glass mirrors, whether or not framed, including rear-view mirrors.**																					
	7009.10	- Rear-view mirrors for vehicles			kg	7009.10								10.83%	4.5%			15%	12%	5%	2%	Rs.75/= per kg		
		- Other :																					
	7009.91	-- Unframed			kg	7009.91												30%	12%	5%	2%	Rs.75/= per kg		
	7009.92	-- Framed			kg	7009.92												30%	12%	5%	2%	Rs.75/= per kg		
70.10		**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**																					
	7010.10	- Ampoules			kg	7010.10												15%	12%	5%	2%			
	7010.20	- Stoppers, lids and other closures			kg	7010.20												15%	12%	5%	2%			
	7010.90	- Other				7010.90																	
	7010.90.10	--- Bottles of a capacity not exceeding 100 ml			kg	7010.90.10	4.5%											5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	7010.90.90	--- Other			kg	7010.90.90	13.5%											15%	12%	5%	2%			
70.11		**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.**																						
	7011.10	- For electric lighting			kg	7011.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7011.20	- For cathode-ray tubes			kg	7011.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7011.90	- Other			kg	7011.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
[70.12]																								
70.13		**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**																						
	7013.10	- Of glass-ceramics			kg	7013.10	4.5%				Free	Free		4.0%	1.5%			5%	12%	5%	2%	Rs.40/= per kg		
		- Stemware drinking glasses other than of glass-ceramics :																						
	7013.22	-- Of lead crystal			kg	7013.22					Free	Free		4.0%	1.5%			5%	12%	5%	2%	Rs.40/= per kg		
	7013.28	-- Other			kg	7013.28					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.40/= per kg		
		- Other drinking glasses other than of glass-ceramics :																						
	7013.33	-- Of lead crystal			kg	7013.33					Free	Free		4.0%	1.5%			5%	12%	5%	2%	Rs.40/= per kg		
	7013.37	-- Other			kg	7013.37					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.40/= per kg		
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :																						
	7013.41	-- Of lead crystal			kg	7013.41					Free	Free		4.0%	1.5%			5%	12%	5%	2%	Rs.40/= per kg		
	7013.42	-- Of glass having a linear coeffcient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0 0C to 300 0C			kg	7013.42					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.40/= per kg		
	7013.49	-- Other			kg	7013.49					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.40/= per kg		
		- Other glassware :																						
	7013.91	-- Of lead crystal			kg	7013.91					Free	Free		4.0%	1.5%			5%	12%	5%	2%	Rs.40/= per kg		
	7013.99	-- Other :				7013.99																		
	7013.99.10	--- Infants' feeding bottles			kg	7013.99.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	7013.99.90	--- Other			kg	7013.99.90					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.40/= per kg		
70.14	7014.00	**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**				7014.00																		
	7014.00.10	--- Optical elements			kg	7014.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7014.00.90	--- Other			kg	7014.00.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
70.15		**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**																						
	7015.10	- Glasses for corrective spectacles			kg	7015.10												15%	12%	5%	2%			
	7015.90	- Other			kg	7015.90						Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
70.16		**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**																					
	7016.10	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes			kg	7016.10					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.60/= per kg		
	7016.90	- Other			kg	7016.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.60/= per kg		
70.17		**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**																						
	7017.10	- Of fused quartz or other fused silica :				7017.10																		
	7017.10.10	--- Instruments for testing of milk			kg	7017.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7017.10.90	--- Other			kg	7017.10.90	2.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
	7017.20	- Of other glass having a linear coeffcient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0 0C to 300 0C :				7017.20																		
	7017.20.10	--- Instruments for testing of milk			kg	7017.20.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7017.20.90	--- Other			kg	7017.20.90	2.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
	7017.90	- Other :				7017.90																		
	7017.90.10	--- Instruments for testing of milk			kg	7017.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7017.90.90	--- Other			kg	7017.90.90	2.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
70.18		**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.**																						
	7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares			kg	7018.10	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
	7018.20	- Glass microspheres not exceeding 1 mm in diameter			kg	7018.20					Free	Free		Free	Free			Free	12%	5%	2%			
	7018.90	- Other			kg	7018.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
70.19		**Glass fibres (including glass wool) and articles thereof (for examples, yarn, woven fabrics) (+).**																						
		- Silvers, rovings, yarn and chopped strands :																						
	7019.11	-- Chopped strands, of a length of not more than 50 mm			kg	7019.11					Free	Free		Free	Free			Free	12%	5%	2%			
	7019.12	-- Rovings			kg	7019.12					Free	Free		Free	Free			Free	12%	5%	2%			
	7019.19	-- Other			kg	7019.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :																						
	7019.31	-- Mats			kg	7019.31					Free	Free		Free	Free			Free	12%	5%	2%			
	7019.32	-- Thin sheets (voiles)			kg	7019.32					Free	Free		Free	Free			Free	12%	5%	2%			
	7019.39	-- Other			kg	7019.39					Free	Free		Free	Free			Free	12%	5%	2%			
	7019.40	- Woven fabrics of rovings			kg	7019.40					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other woven fabrics :																						
	7019.51	-- Of a width not exceeding 30 cm			kg	7019.51					Free	Free		Free	Free			Free	12%	5%	2%			
	7019.52	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex			kg	7019.52					Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	7019.59	-- Other			kg
	7019.90	- Other :			
	7019.90.10	--- Sanitary ware for indoor use			kg
	7019.90.20	--- For the manufacture of fibre glass fishing boats			kg
	7019.90.90	--- Other			kg
70.20	7020.00	**Other articles of glass.**			
	7020.00.10	--- Floats for fishing lines and nets			kg
	7020.00.20	--- Identifiable parts for industrial machines or equipment			kg
	7020.00.30	--- Rods for operating 33 kV and 11 kV overhead line switches			kg
	7020.00.40	--- Screen filters for computer monitors			kg
	7020.00.50	--- Glass inners for vacuum flasks or for other vacuum vessels			kg
	7020.00.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7019.59					Free	Free		4%	1.5%			5%	12%	5%	2%			
7019.90																		
7019.90.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
7019.90.20	Free				Free	Free		Free	Free			Free	12%	5%	2%			
7019.90.90	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
7020.00																		
7020.00.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7020.00.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7020.00.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7020.00.40					Free	Free		Free	Free			Free	12%	5%	2%			
7020.00.50					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7020.00.90					Free	Free		17.5%	5%			30%	12%	5%	2%			

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, y articles thereof; imitation jewellery; coin

Notes.

1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.- This Chapter does not cover :

(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
(c) Goods of Chapter 32 (for example, lustres);
(d) Supported catalysts (heading 38.15);
(e) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
(f) Articles of heading 43.03 or 43.04;
(g) Goods of Section XI (textiles and textile articles);
(h) Footwear, headgear or other articles of Chapter 64 or 65;
(ij) Umbrellas, walking-sticks or other articles of Chapter 66;
(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
(m) Arms or parts thereof (Chapter 93);
(n) Articles covered by Note 2 to Chapter 95;
(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4.- (A) The expression "precious metal" means silver, gold and platinum.
(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

(a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
(b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
(c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression "articles of jewellery" means :

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff- links, dress-studs, religious or other medals and insignia); and
(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or ~~semiprecious~~ semi-precious stones, synthetic or reconstructed precious or ~~semiprecious~~ semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10.- For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11.- For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

(*) The underlined portion of this Note constitutes an optional text.

Subheading Notes.

1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
		I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI - PRECIOUS STONES																					
71.01		**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**																					
	7101.10	- Natural pearls			kg																		
		- Cultured pearls :																					
	7101.21	-- Unworked			kg																		
	7101.22	-- Worked			kg																		
7101.10										Free	Free		Free				Free	Ex	Ex	2%			
7101.21										Free	Free		Free				Free	Ex	Ex	2%			
7101.22										Free	Free		Free				Free	Ex	Ex	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
71.02		**Diamonds, whether or not worked, but not mounted or set (+).**																						
	7102.10	- Unsorted			carat	7102.10					Free	Free		Free				Free	Ex	Ex	Ex			
		- Industrial :																						
	7102.21	-- Unworked or simply sawn, cleaved or bruted			carat	7102.21					Free	Free		Free				Free	Ex	Ex	Ex			
	7102.29	-- Other			carat	7102.29					Free	Free		Free				Free	Ex	Ex	Ex			
		- Non-industrial :																						
	7102.31	-- Unworked or simply sawn, cleaved or bruted			carat	7102.31					Free	Free		Free				Free	Ex	Ex	Ex			
	7102.39	-- Other			carat	7102.39					Free	Free		Free				Free	Ex	Ex	Ex			
71.03		**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport (+).**																						
	7103.10	- Unworked or simply sawn or roughly shaped			kg	7103.10					Free	Free		Free				Free	Ex	Ex	Ex			
		- Otherwise worked :																						
	7103.91	-- Rubies, sapphires and emeralds			carat	7103.91					Free	Free		Free				Free	Ex	Ex	Ex			
	7103.99	-- Other			carat	7103.99					Free	Free		Free				Free	Ex	Ex	Ex			
71.04		**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport (+).**																						
	7104.10	- Piezo-electric quartz			kg	7104.10					Free	Free		Free				Free	Ex	Ex	2%			
	7104.20	- Other, unworked or simply sawn or roughly shaped			kg	7104.20					Free	Free		Free				Free	Ex	Ex	2%			
	7104.90	- Other			kg	7104.90					Free	Free		Free				Free	Ex	Ex	2%			
71.05		**Dust and powder of natural or synthetic precious or semi-precious stones.**																						
	7105.10	- Of diamonds			carat	7105.10					Free	Free		Free				Free	Ex	Ex	2%			
	7105.90	- Other			kg	7105.90					Free	Free		Free				Free	Ex	Ex	2%			
		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL																						
71.06		**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**																						
	7106.10	- Powder			kg	7106.10					Free	Free		Free				Free	Ex	Ex	2%			
		- Other :																						
	7106.91	-- Unwrought			kg	7106.91					Free	Free		Free				Free	Ex	Ex	2%			
	7106.92	-- Semi-manufactured			kg	7106.92					Free	Free		Free				Free	Ex	Ex	2%			
71.07	7107.00	**Base metals clad with silver, not further worked than semi-manufactured.**				7107.00				Free	Free		Free		Free				Free	Ex	Ex	2%			
71.08		**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form (+).**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Non-monetary :			
	7108.11	-- Powder			kg
	7108.12	-- Other unwrought forms			kg
	7108.13	-- Other semi-manufactured forms			kg
	7108.20	- Monetary		L	kg
71.09	7109.00	**Base metals or silver, clad with gold, not further worked than semi-manufactured.**			
71.10		**Platinum, unwrought or in semi-manufactured forms, or in powder form.**			
		- Platinum :			
	7110.11	-- Unwrought or in powder form			kg
	7110.19	-- Other			kg
		- Palladium :			
	7110.21	-- Unwrought or in powder form			kg
	7110.29	-- Other			kg
		- Rhodium :			
	7110.31	-- Unwrought or in powder form			kg
	7110.39	-- Other			kg
		- Iridium, osmium and ruthenium :			
	7110.41	-- Unwrought or in powder form			kg
	7110.49	-- Other			kg
71.11	7111.00	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**			kg
71.12		**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.**			
	7112.30	- Ash containing precious metal or precious metal compounds :			
	7112.30.10	--- Containing gold, including metal clad with gold but excluding sweepings containing other precious metals			kg
	7112.30.90	--- Other		L	kg
		- Other :			
	7112.91	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals			kg
	7112.92	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals		L	kg
	7112.99	-- Other		L	kg
		III.- JEWELLERY GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13		**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**			
		- Of precious metal whether or not plated or clad with precious metal :			
	7113.11	-- Of silver, whether or not plated or clad with other precious metal :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7108.11					Free	Free		Free				Free	Ex	Ex	Ex			
7108.12					Free	Free		Free				Free	Ex	Ex	Ex			
7108.13					Free	Free		Free				Free	Ex	Ex	Ex			
7108.20					Free	Free		Free				Free	Ex	Ex	Ex			
7109.00				Free	Free		Free		Free			Free	Ex	Ex	2%			
7110.11					Free	Free		Free				Free	Ex	Ex	2%			
7110.19					Free	Free		Free				Free	Ex	Ex	2%			
7110.21					Free	Free		Free				Free	Ex	Ex	2%			
7110.29					Free	Free		Free				Free	Ex	Ex	2%			
7110.31					Free	Free		Free				Free	Ex	Ex	2%			
7110.39					Free	Free		Free				Free	Ex	Ex	2%			
7110.41					Free	Free		Free				Free	Ex	Ex	2%			
7110.49					Free	Free		Free				Free	Ex	Ex	2%			
7111.00					Free	Free		Free				Free	Ex	Ex	2%			
7112.30																		
7112.30.10					Free	Free		Free				Free	12%	5%	2%			
7112.30.90					Free	Free		Free				Free	12%	5%	2%			
7112.91					Free	Free		Free				Free	12%	5%	2%			
7112.92					Free	Free		Free				Free	12%	5%	2%			
7112.99					Free	Free		Free				Free	12%	5%	2%			
7113.11																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	7113.11.10	--- Articles			kg
	7113.11.90	--- Parts			kg
	7113.19	-- Of other precious metal, whether or not plated or clad with precious metal :			
	7113.19.10	--- Articles			kg
	7113.19.90	--- Parts			kg
	7113.20	- Of base metal clad with precious metal :			
	7113.20.10	--- Articles			kg
	7113.20.90	--- Parts			kg
71.14		**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**			
		- Of precious metal whether or not plated or clad with precious metal :			
	7114.11	-- Of silver, whether or not plated or clad with other precious metal			kg
	7114.19	-- Of other precious metal, whether or not plated or clad with precious metal			kg
	7114.20	- Of base metal clad with precious metal			kg
71.15		**Other articles of precious metal or of metal clad with precious metal.**			
	7115.10	- Catalysts in the form of wire cloth or grill, platinum			kg
	7115.90	- Other			kg
71.16		**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).**			
	7116.10	- Of natural or cultured pearls			kg
	7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)			kg
71.17		**Imitation Jewellery.**			
		- Of base metal, whether or not plated with precious metal :			
	7117.11	-- Cuff-links and studs			kg
	7117.19	-- Other			kg
	7117.90	- Other			kg
71.18		**Coin (+).**			
	7118.10	- Coin (other than gold coin), not being legal tender		L	kg
	7118.90	- Other :			
	7118.90.10	--- Gold coin			kg
	7118.90.90	--- Other		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7113.11.10					Free	Free		Free	Free			Free	Ex	5%	2%			
7113.11.90					Free	Free		Free	Free			Free	Ex	5%	2%			
7113.19																		
7113.19.10					Free	Free		Free	Free			Free	Ex	5%	2%			
7113.19.90					Free	Free		Free	Free			Free	Ex	5%	2%			
7113.20																		
7113.20.10					Free	Free		Free	Free			Free	Ex	5%	2%			
7113.20.90					Free	Free		Free	Free			Free	Ex	5%	2%			
7114.11												Free	Ex	5%	2%			
7114.19												Free	Ex	5%	2%			
7114.20												Free	Ex	5%	2%			
7115.10					Free	Free		Free	Free			Free	Ex	5%	2%			
7115.90					Free	Free		Free	Free			Free	Ex	5%	2%			
7116.10	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
7116.20	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
7117.11					Free	Free		Free	Free			Free	Ex	5%	2%			
7117.19					Free	Free		Free	Free			Free	Ex	5%	2%			
7117.90					Free	Free		Free	Free			Free	Ex	5%	2%			
7118.10					Free	Free		Free				Free	12%	5%	2%			
7118.90																		
7118.90.10					Free	Free		Free				Free	Ex	5%	2%			
7118.90.90					Free	Free		Free				Free	12%	5%	2%			

Chapter 72

Iron and steel

Notes.

1.- In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) **Pig iron**
Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits :

- not more than 10 % of chromium
- not more than 6 % of manganese
- not more than 3 % of phosphorus
- not more than 8 % of silicon
- a total of not more than 10 % of other elements.

(b) **Spiegeleisen**
Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**
Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following :

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) **Steel**
Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**
Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) **Other alloy steel**
Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**
Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) **Granules**
Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) **Semi-finished products**
Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) **Flat-rolled products**
Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of :

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) **Bars and rods, hot-rolled, in irregularly wound coils**
Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) **Other bars and rods**
Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) **Angles, shapes and sections**
Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**
Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) **Hollow drill bars and rods**
Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Alloy pig iron**
Pig iron containing, by weight, one or more of the following elements in the specified proportions :

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**
Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :

- 0.08 % or more of sulphur
- 0.1 % or more of lead
- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

(c) **Silicon-electrical steel**
Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**
Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.

(e) **Silico-manganese steel**
Alloy steels containing by weight :

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
		I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWERED FORM																						
72.01		**Pig iron and, Spiegeleisen in pigs, blocks or other primary forms.**																						
	7201.10	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus			kg	7201.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7201.20	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus			kg	7201.20					Free	Free		Free	Free			Free	12%	5%	2%			
	7201.50	- Alloy pig iron; spiegeleisen			kg	7201.50					Free	Free		Free	Free			Free	12%	5%	2%			
72.02		**Ferro-alloys.**																						
		- Ferro-manganese :																						
	7202.11	-- Containing by weight more than 2% of carbon			kg	7202.11					Free	Free		Free	Free			Free	12%	5%	2%			
	7202.19	-- Other			kg	7202.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Ferro-silicon :																						
	7202.21	-- Containing by weight more than 55% of silicon			kg	7202.21					Free	Free		Free	Free			Free	12%	5%	2%			
	7202.29	-- Other			kg	7202.29					Free	Free		Free	Free			Free	12%	5%	2%			
	7202.30	- Ferro-silico-manganese			kg	7202.30					Free	Free		Free	Free			Free	12%	5%	2%			
		- Ferro-chromium :																						
	7202.41	-- Containing by weight more than 4% of carbon			kg	7202.41					Free	Free		Free	Free			Free	12%	5%	2%			
	7202.49	-- Other			kg	7202.49					Free	Free		Free	Free			Free	12%	5%	2%			
	7202.50	- Ferro-silico-chromium			kg	7202.50					Free	Free		Free	Free			Free	12%	5%	2%			
	7202.60	- Ferro-nickel			kg	7202.60					Free	Free		Free	Free			Free	12%	5%	2%			
	7202.70	- Ferro-molybdenum			kg	7202.70					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	7202.80	- Ferro-tungsten and ferro-silico-tungsten			kg	7202.80					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	7202.91	-- Ferro-titanium and ferro-silico-titanium			kg	7202.91					Free	Free		Free	Free			Free	12%	5%	2%			
	7202.92	-- Ferro-vanadium			kg	7202.92					Free	Free		Free	Free			Free	12%	5%	2%			
	7202.93	-- Ferro-niobium			kg	7202.93					Free	Free		Free	Free			Free	12%	5%	2%			
	7202.99	-- Other			kg	7202.99					Free	Free		Free	Free			Free	12%	5%	2%			
72.03		**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.**																						
	7203.10	- Ferrous products obtained by direct reduction of iron ore			kg	7203.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7203.90	- Other			kg	7203.90					Free	Free		Free	Free			Free	12%	5%	2%			
72.04		**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**																						
	7204.10	- Waste and scrap of cast iron		L	kg	7204.10					Free	Free		Free	Free			Free	12%	5%	2%	10%		
		- Waste and scrap of alloy steel :																						
	7204.21	-- Of stainless steel		L	kg	7204.21					Free	Free		Free	Free			Free	12%	5%	2%	10%		
	7204.29	-- Other		L	kg	7204.29					Free	Free		Free	Free			Free	12%	5%	2%	10%		
	7204.30	- Waste and scrap of tinned iron or steel		L	kg	7204.30					Free	Free		Free	Free			Free	12%	5%	2%	10%		
		- Other waste and scrap :																						
	7204.41	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		L	kg	7204.41					Free	Free		Free	Free			Free	12%	5%	2%	10%		
	7204.49	-- Other		L	kg	7204.49					Free	Free		Free	Free			Free	12%	5%	2%	10%		
	7204.50	- Remelting scrap ingots		L	kg	7204.50					Free	Free		Free	Free			Free	12%	5%	2%	10%		
72.05		**Granules and powders, of pig iron, spiegeleisen, iron or steel.**																						
	7205.10	- Granules			kg	7205.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Powders :																						
	7205.21	-- Of alloy steel			kg	7205.21					Free	Free		Free	Free			Free	12%	5%	2%			
	7205.29	-- Other			kg	7205.29					Free	Free		Free	Free			Free	12%	5%	2%			
		II.- IRON AND NON-ALLOY STEEL																						
72.06		**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**																						
	7206.10	- Ingots			kg	7206.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7206.90	- Other			kg	7206.90					Free	Free		Free	Free			Free	12%	5%	2%			
72.07		**Semi-finished products of iron or non-alloy steel.**																						
		- Containing by weight less than 0.25% of carbon :																						
	7207.11	-- Of rectangular (including square) cross-section, the width measuring less than twice				7207.11																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
		the thickness																						
	7207.11.10	--- Billets			kg	7207.11.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7207.11.90	--- Other			kg	7207.11.90					Free	Free		Free	Free			Free	12%	5%	2%			
	7207.12	-- Other, of rectangular (other than square) cross-section				7207.12																		
	7207.12.10	--- Billets			kg	7207.12.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7207.12.90	--- Other			kg	7207.12.90					Free	Free		Free	Free			Free	12%	5%	2%			
	7207.19	-- Other			kg	7207.19					Free	Free		Free	Free			Free	12%	5%	2%			
	7207.20	- Containing by weight 0.25% or more of carbon				7207.20																		
	7207.20.10	--- Billets			kg	7207.20.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7207.20.90	--- Other			kg	7207.20.90					Free	Free		Free	Free			Free	12%	5%	2%			
72.08		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated (+).**																						
	7208.10	- In coils, not further worked than hot-rolled, with patterns in relief			kg	7208.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other, in coils, not further worked than hot-rolled, pickled :																						
	7208.25	-- Of a thickness of 4.75 mm or more			kg	7208.25					Free	Free		Free	Free			Free	12%	5%	2%			
	7208.26	-- Of a thickness of 3 mm or more but less than 4.75 mm			kg	7208.26					Free	Free		Free	Free			Free	12%	5%	2%			
	7208.27	-- Of a thickness of less than 3 mm			kg	7208.27					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other, in coils, not further worked than hot-rolled :																						
	7208.36	-- Of a thickness exceeding 10 mm			kg	7208.36					Free	Free		Free	Free			Free	12%	5%	2%			
	7208.37	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			kg	7208.37					Free	Free		Free	Free			Free	12%	5%	2%			
	7208.38	-- Of a thickness of 3 mm or more but less than 4.75 mm			kg	7208.38					Free	Free		Free	Free			Free	12%	5%	2%			
	7208.39	-- Of a thickness of less than 3 mm			kg	7208.39					Free	Free		Free	Free			Free	12%	5%	2%			
	7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief			kg	7208.40					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other, not in coils, not further worked than hot-rolled :																						
	7208.51	-- Of a thickness exceeding 10 mm			kg	7208.51					Free	Free		Free	Free			Free	12%	5%	2%			
	7208.52	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			kg	7208.52					Free	Free		Free	Free			Free	12%	5%	2%			
	7208.53	-- Of a thickness of 3 mm or more but less than 4.75 mm			kg	7208.53					Free	Free		Free	Free			Free	12%	5%	2%			
	7208.54	-- Of a thickness of less than 3 mm			kg	7208.54					Free	Free		Free	Free			Free	12%	5%	2%			
	7208.90	- Other			kg	7208.90					Free	Free		Free	Free			Free	12%	5%	2%			
72.09		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated (+).**																						
		- In coils, not further worked than cold-rolled (cold-reduced) :																						
	7209.15	-- Of a thickness of 3 mm or more			kg	7209.15					Free	Free		Free	Free			Free	12%	5%	2%			
	7209.16	-- Of a thickness exceeding 1 mm but less than 3 mm			kg	7209.16					Free	Free		Free	Free			Free	12%	5%	2%			
	7209.17	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm			kg	7209.17					Free	Free		Free	Free			Free	12%	5%	2%			
	7209.18	-- Of a thickness of less than 0.5 mm			kg	7209.18					Free	Free		Free	Free			Free	12%	5%	2%			
		- Not in coils, not further worked than cold-rolled (cold-reduced) :																						
	7209.25	-- Of a thickness of 3 mm or more			kg	7209.25					Free	Free		Free	Free			Free	12%	5%	2%			
	7209.26	-- Of a thickness exceeding 1 mm but less than 3 mm			kg	7209.26					Free	Free		Free	Free			Free	12%	5%	2%			
	7209.27	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm			kg	7209.27					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	7209.28	-- Of a thickness of less than 0.5 mm			kg	7209.28					Free	Free		Free	Free			Free	12%	5%	2%			
	7209.90	- Other			kg	7209.90					Free	Free		Free	Free			Free	12%	5%	2%			
72.10		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated (+).**																						
		- Plated or coated with tin :																						
	7210.11	-- Of a thickness of 0.5 mm or more			kg	7210.11					Free	Free		Free	Free			Free	12%	5%	2%			
	7210.12	-- Of a thickness of less than 0.5 mm :				7210.12																		
	7210.12.10	--- Printed			kg	7210.12.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7210.12.20	--- Electrolytic tin plates for the manufacture of metal fittings for tea chests			kg	7210.12.20					Free	Free		Free	Free			Free	12%	5%	2%			
	7210.12.90	--- Other			kg	7210.12.90					Free	Free		Free	Free			Free	12%	5%	2%			
	7210.20	- Plated or coated with lead, including terne-plate			kg	7210.20					Free	Free		Free	Free			Free	12%	5%	2%			
	7210.30	- Electrolytically plated or coated with zinc			kg	7210.30					Free	Free		Free	Free			Free	12%	5%	2%			
		- Otherwise plated or coated with zinc :																						
	7210.41	-- Corrugated			kg	7210.41												30%	12%	5%	2%			
	7210.49	-- Other :				7210.49																		
	7210.49.10	--- Flat sheets in rolls of a thickness not exceeding 0.17 mm			kg	7210.49.10												Free	12%	5%	2%			
	7210.49.20	--- Flat sheets, galvanized and annealed (galvanealed), of a thickness exceeding 0.17mm			kg	7210.49.20												15%	12%	5%	2%			
	7210.49.90	--- Other			kg	7210.49.90												30%	12%	5%	2%			
	7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides			kg	7210.50					Free	Free		Free	Free			Free	12%	5%	2%			
		- Plated or coated with aluminium :																						
	7210.61	-- Plated or coated with aluminium-zinc alloys			kg	7210.61					Free	Free		Free	Free			Free	12%	5%	2%			
	7210.69	-- Other			kg	7210.69					Free	Free		Free	Free			Free	12%	5%	2%			
	7210.70	- Painted, varnished or coated with plastics			kg	7210.70	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	7210.90	- Other			kg	7210.90					Free	Free		Free	Free			Free	12%	5%	2%			
72.11		**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated (+).**																						
		- Not further worked than hot-rolled :																						
	7211.13	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief			kg	7211.13					Free	Free		Free	Free			Free	12%	5%	2%			
	7211.14	-- Other, of a thickness of 4.75 mm or more			kg	7211.14					Free	Free		Free	Free			Free	12%	5%	2%			
	7211.19	-- Other			kg	7211.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Not further worked than cold-rolled (cold-reduced) :																						
	7211.23	-- Containing by weight less than 0.25% of carbon			kg	7211.23					Free	Free		Free	Free			Free	12%	5%	2%			
	7211.29	-- Other			kg	7211.29					Free	Free		Free	Free			Free	12%	5%	2%			
	7211.90	- Other			kg	7211.90					Free	Free		Free	Free			Free	12%	5%	2%			
72.12		**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated (+).**																						
	7212.10	- Plated or coated with tin :				7212.10																		
	7212.10.10	--- Electrolytic tin plate of a thickness not exceeding 0.22 mm			kg	7212.10.10					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	7212.10.90	--- Other			kg	7212.10.90					Free	Free		Free	Free			Free	12%	5%	2%			
	7212.20	- Electrolytically plated or coated with zinc :				7212.20																		
	7212.20.10	--- Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 Mpa			kg	7212.20.10								4%	1.5%			5%	12%	5%	2%			
	7212.20.90	--- Other			kg	7212.20.90								Free	Free			Free	12%	5%	2%			
	7212.30	- Otherwise plated or coated with zinc			kg	7212.30												15%	12%	5%	2%			
	7212.40	- Painted, varnished or coated with plastics			kg	7212.40	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7212.50	- Otherwise plated or coated :				7212.50																		
	7212.50.10	--- Plated or coated with chromium oxides or with chromium and chromium oxides			kg	7212.50.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7212.50.90	--- other			kg	7212.50.90					Free	Free		6.75%	4.5%			15%	12%	5%	2%			
	7212.60	- Clad			kg	7212.60					Free	Free		6.75%	4.5%			15%	12%	5%	2%			
72.13		**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.**																						
	7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process :				7213.10																		
	7213.10.10	--- Flattened circles and modified rectangles			kg	7213.10.10												15%	12%	5%	2%	Rs.15/ = per kg		
	7213.10.90	--- Other			kg	7213.10.90												30%	12%	5%	2%	Rs.15/ = per kg		
	7213.20	- Other, of free-cutting steel			kg	7213.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.15/ = per kg		
		- Other :																						
	7213.91	-- Of circular cross-section measuring less than 14 mm in diameter			kg	7213.91					Free	Free		Free	Free			Free	12%	5%	2%	Rs.15/ = per kg		
	7213.99	-- Other			kg	7213.99					Free	Free		Free	Free			Free	12%	5%	2%			
72.14		**Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.**																						
	7214.10	- Forged :				7214.10																		
	7214.10.10	--- Flattened circles and modified rectangles			kg	7214.10.10												15%	12%	5%	2%	Rs.15/ = per kg		
	7214.10.90	--- Other			kg	7214.10.90												30%	12%	5%	2%	Rs.15/ = per kg		
	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :				7214.20																		
	7214.20.10	--- Flattened circles and modified rectangles			kg	7214.20.10												15%	12%	5%	2%	Rs.15/ = per kg		
	7214.20.90	--- Other			kg	7214.20.90												30%	12%	5%	2%	Rs.20/ = per kg		
	7214.30	- Other, of free-cutting steel			kg	7214.30												15%	12%	5%	2%	Rs.15/ = per kg		
		- Other :																						
	7214.91	-- Of rectangular (other than square) cross-section :				7214.91																		
	7214.91.10	--- Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon			kg	7214.91.10												30%	12%	5%	2%	Rs.15/ = per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	7214.91.20	--- Other, containing by weight less than 0.25% of carbon, other than flat bars			kg												30%	12%	5%	2%	Rs.15/ = per kg		
	7214.91.90	--- Other			kg												Free	12%	5%	2%	Rs.15/ = per kg		
	7214.99	-- Other			kg												15%	12%	5%	2%	Rs.15/ = per kg		
72.15		**Other bars and rods of iron or non-alloy steel (+).**																					
	7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7215.50	- Other, not further worked than cold-formed or cold-finished			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7215.90	- Other			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
72.16		**Angles, shapes and sections of iron or non-alloy steel (+).**																					
	7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.15/ = per kg		
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :																					
	7216.21	-- L sections			kg												30%	12%	5%	2%	Rs.15/ = per kg		
	7216.22	-- T sections			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.15/ = per kg		
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more :																					
	7216.31	-- U sections			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7216.32	-- I sections			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7216.33	-- H sections			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Angles, shapes and sections, not further worked than cold-formed or cold- finished :																					
	7216.61	-- Obtained from flat-rolled products			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7216.69	-- Other			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other :																					
	7216.91	-- Cold-formed or cold-finished from flat-rolled products			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7216.99	-- Other			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
72.17		**Wire of iron or non-alloy steel (+).**																					
	7217.10	- Not plated or coated, whether or not polished			kg	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7217.20	- Plated or coated with zinc :																					
	7217.20.10	--- Wire of a solid cross section in the shape of circles measuring less than 1.6 mm in diameter			kg					Free	Free		Free	Free			Free	12%	5%	2%			
	7217.20.20	--- Wire of a solid cross section in the shape of circles measuring 1.6 mm in diameter or more but not exceeding 4 mm			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.15/ = per kg		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	7217.20.90	--- Other			kg	7217.20.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.15/ = per kg		
	7217.30	- Plated or coated with other base metals			kg	7217.30	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	7217.90	- Other			kg	7217.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		III.- STAINLESS STEEL																						
72.18		**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.**																						
	7218.10	- Ingots and other primary forms			kg	7218.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	7218.91	-- Of rectangular (other than square) cross-section			kg	7218.91					Free	Free		Free	Free			Free	12%	5%	2%			
	7218.99	-- Other			kg	7218.99					Free	Free		Free	Free			Free	12%	5%	2%			
72.19		**Flat-rolled products of stainless steel, of a width of 600 mm or more (+).**																						
		- Not further worked than hot-rolled, in coils :																						
	7219.11	-- Of a thickness exceeding 10 mm			kg	7219.11					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.12	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			kg	7219.12					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.13	-- Of a thickness of 3 mm or more but less than 4.75 mm			kg	7219.13					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.14	-- Of a thickness of less than 3 mm			kg	7219.14					Free	Free		Free	Free			Free	12%	5%	2%			
		- Not further worked than hot-rolled, in coils :																						
	7219.21	-- Of a thickness exceeding 10 mm			kg	7219.21					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.22	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			kg	7219.22					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.23	-- Of a thickness of 3 mm or more but less than 4.75 mm			kg	7219.23					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.24	-- Of a thickness of less than 3 mm			kg	7219.24					Free	Free		Free	Free			Free	12%	5%	2%			
		- Not further worked than cold-rolled (cold-reduced) :																						
	7219.31	-- Of a thickness of 4.75 mm or more			kg	7219.31					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.32	-- Of a thickness of 3 mm or more but less than 4.75 mm			kg	7219.32					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.33	-- Of a thickness exceeding 1 mm but less than 3 mm			kg	7219.33					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.34	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm			kg	7219.34					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.35	-- Of a thickness of less than 0.5 mm			kg	7219.35					Free	Free		Free	Free			Free	12%	5%	2%			
	7219.90	- Other			kg	7219.90					Free	Free		Free	Free			Free	12%	5%	2%			
72.20		**Flat-rolled products of stainless steel, of a width of less than 600 mm (+).**																						
		- Not further worked than hot-rolled :																						
	7220.11	-- Of a thickness of 4.75 mm or more			kg	7220.11					Free	Free		Free	Free			Free	12%	5%	2%			
	7220.12	-- Of a thickness of less than 4.75 mm			kg	7220.12					Free	Free		Free	Free			Free	12%	5%	2%			
	7220.20	- Not further worked than cold-rolled (cold-reduced)			kg	7220.20					Free	Free		Free	Free			Free	12%	5%	2%			
	7220.90	- Other			kg	7220.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
72.21	7221.00	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.**			kg	7221.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
72.22		**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel (+).**																						
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :																						
	7222.11	-- Of circular cross-section			kg	7222.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7222.19	-- Other			kg	7222.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7222.20	- Bars and rods, not further worked than cold-formed or cold-finished			kg	7222.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7222.30	- Other bars and rods			kg	7222.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7222.40	- Angles, shapes and sections			kg	7222.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
72.23	7223.00	**Wire of stainless steel**			kg	7223.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL																						
72.24		**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.**																						
	7224.10	- Ingots and other primary forms			kg	7224.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7224.90	- Other			kg	7224.90					Free	Free		Free	Free			Free	12%	5%	2%			
72.25		**Flat-rolled products of other alloy steel, of a width of 600 mm or more (+).**																						
		- Of silicon-electrical steel :																						
	7225.11	-- Grain-oriented			kg	7225.11					Free	Free		Free	Free			Free	12%	5%	2%			
	7225.19	-- Other			kg	7225.19					Free	Free		Free	Free			Free	12%	5%	2%			
	7225.30	- Other, not further worked than hot-rolled, in coils			kg	7225.30					Free	Free		Free	Free			Free	12%	5%	2%			
	7225.40	- Other, not further worked than hot-rolled, not in coils			kg	7225.40					Free	Free		Free	Free			Free	12%	5%	2%			
	7225.50	- Other, not further worked than cold-rolled (cold-reduced)			kg	7225.50					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	7225.91	-- Electrolytically plated or coated with zinc			kg	7225.91					Free	Free		Free	Free			Free	12%	5%	2%			
	7225.92	-- Otherwise plated or coated with zinc			kg	7225.92					Free	Free		Free	Free			Free	12%	5%	2%			
	7225.99	-- Other			kg	7225.99					Free	Free		Free	Free			Free	12%	5%	2%			
72.26		**Flat-rolled products of other alloy steel, of a width of less than 600 mm (+).**																						
		- Of silicon-electrical steel :																						
	7226.11	-- Grain-oriented			kg	7226.11					Free	Free		Free	Free			Free	12%	5%	2%			
	7226.19	-- Other			kg	7226.19					Free	Free		Free	Free			Free	12%	5%	2%			
	7226.20	- Of high speed steel			kg	7226.20					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	7226.91	-- Not further worked than hot-rolled			kg	7226.91					Free	Free		Free	Free			Free	12%	5%	2%			
	7226.92	-- Not further worked than cold-rolled (cold-reduced)			kg	7226.92					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	7226.99	-- Other			kg	7226.99					Free	Free		Free	Free			Free	12%	5%	2%			
72.27		**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**																						
	7227.10	- Of high speed steel			kg	7227.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7227.20	- Of silico-manganese steel			kg	7227.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7227.90	- Other			kg	7227.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
72.28		**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel (+).**																						
	7228.10	- Bars and rods, of high speed steel			kg	7228.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7228.20	- Bars and rods, of silico-manganese steel			kg	7228.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded			kg	7228.30					Free	Free		Free	Free			Free	12%	5%	2%			
	7228.40	- Other bars and rods, not further worked than forged			kg	7228.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished			kg	7228.50					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7228.60	- Other bars and rods			kg	7228.60					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7228.70	- Angles, shapes and sections			kg	7228.70					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7228.80	- Hollow drill bars and rods			kg	7228.80					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
72.29		**Wire of other alloy steel.**																						
	7229.20	- Of silico-manganese steel			kg	7229.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7229.90	- Other			kg	7229.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

Chapter 73

Articles of iron or steel

Notes.

1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
73.01		**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.**																						
	7301.10	- Sheet piling			kg	7301.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7301.20	- Angles, shapes and sections			kg	7301.20	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
73.02		**Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.**																						
	7302.10	- Rails			kg	7302.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7302.30	- Switch blades, crossing frogs, point rods and other crossing pieces			kg	7302.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7302.40	- Fish-plates and sole plates			kg	7302.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7302.90	- Other			kg	7302.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
73.03	7303.00	**Tubes, pipes and hollow profiles, of cast iron.**			kg	7303.00					Free	Free						15%	12%	5%	2%			
73.04		**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel (+).**																						
		- Line pipe of a kind used for oil or gas pipelines :																						
	7304.11	-- Of stainless steel			kg	7304.11	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7304.19	-- Other			kg	7304.19	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :																						
	7304.22	-- Drill pipe of stainless steel			kg	7304.22	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7304.23	-- Other drill pipe			kg	7304.23	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7304.24	-- Other, of stainless steel :				7304.24																		
	7304.24.10	--- Seamless tubes and pipes			kg	7304.24.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7304.24.90	--- Other			kg	7304.24.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7304.29	-- Other :				7304.29																		
	7304.29.10	--- Seamless tubes and pipes			kg	7304.29.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7304.29.90	--- Other			kg	7304.29.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other, of circular cross-section, of iron or non-alloy steel :																						
	7304.31	-- Cold-drawn or cold-rolled (cold-reduced) :				7304.31																		
	7304.31.10	--- Seamless tubes and pipes			kg	7304.31.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	7304.31.90	--- Other			kg
	7304.39	-- Other :			
	7304.39.10	--- Seamless tubes and pipes			kg
	7304.39.90	--- Other			kg
		- Other, of circular cross-section, of stainless steel :			
	7304.41	-- Cold-drawn or cold-rolled (cold-reduced) :			
	7304.41.10	--- Seamless tubes and pipes			kg
	7304.41.90	--- Other			kg
	7304.49	-- Other :			
	7304.49.10	--- Seamless tubes and pipes			kg
	7304.49.90	--- Other			kg
		- Other, of circular cross-section, of other alloy steel :			
	7304.51	-- Cold-drawn or cold-rolled (cold-reduced) :			
	7304.51.10	--- Seamless tubes and pipes			kg
	7304.51.90	--- Other			kg
	7304.59	-- Other :			
	7304.59.10	--- Seamless tubes and pipes			kg
	7304.59.90	--- Other			kg
	7304.90	- Other :			
	7304.90.10	--- Seamless tubes and pipes			kg
	7304.90.90	--- Other			kg
73.05		**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel (+).**			
		- Line pipe of a kind used for oil or gas pipelines :			
	7305.11	-- Longitudinally submerged arc welded :			
	7305.11.10	--- Over 20 cm diameter			kg
	7305.11.90	--- Other			kg
	7305.12	-- Other, longitudinally welded :			
	7305.12.10	--- Over 20 cm diameter			kg
	7305.12.90	--- Other			kg
	7305.19	-- Other :			
	7305.19.10	--- Over 20 cm diameter			kg
	7305.19.90	--- Other			kg
	7305.20	- Casing of a kind used in drilling for oil or gas :			
	7305.20.10	--- Over 20 cm diameter			kg
	7305.20.90	--- Other			kg
		- Other, welded :			
	7305.31	-- Longitudinally welded :			
	7305.31.10	--- High-pressure hydro-electric conduits of steel whether or not reinforced			kg
	7305.31.20	--- Other over 20 cm diameter			kg
	7305.31.90	--- Other			kg
	7305.39	-- Other :			
	7305.39.10	--- High-pressure hydro-electric conduits of steel whether or not reinforced			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7304.31.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.39																		
7304.39.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.39.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.41																		
7304.41.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.41.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.49																		
7304.49.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.49.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.51																		
7304.51.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.51.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.59																		
7304.59.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.59.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.90																		
7304.90.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7304.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.11																		
7305.11.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.11.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.12																		
7305.12.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.12.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.19																		
7305.19.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.19.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.20																		
7305.20.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.20.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.31																		
7305.31.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.31.20	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.31.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7305.39																		
7305.39.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	7305.39.20	--- Other over 20 cm diameter			kg	7305.39.20	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7305.39.90	--- Other			kg	7305.39.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7305.90	- Other :				7305.90																		
	7305.90.10	--- High-pressure hydro-electric conduits of steel whether or not reinforced			kg	7305.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7305.90.20	--- Other over 20 cm diameter			kg	7305.90.20	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7305.90.90	--- Other			kg	7305.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
73.06		**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel (+).**																						
		- Line pipe of a kind used for oil or gas pipelines :																						
	7306.11	-- Welded, of stainless steel :				7306.11																		
	7306.11.10	--- Over 20 cm diameter			kg	7306.11.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.11.90	--- Other			kg	7306.11.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.19	-- Other :				7306.19																		
	7306.19.10	--- Over 20 cm diameter			kg	7306.19.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.19.90	--- Other			kg	7306.19.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Casing and tubing of a kind used in drilling for oil or gas :																						
	7306.21	-- Welded, of stainless steel :				7306.21																		
	7306.21.10	--- Over 20 cm diameter			kg	7306.21.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.21.90	--- Other			kg	7306.21.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.29	-- Other :				7306.29																		
	7306.29.10	--- Over 20 cm diameter			kg	7306.29.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.29.90	--- Other			kg	7306.29.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel			kg	7306.30	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	20%		
	7306.40	- Other, welded, of circular cross-section, of stainless steel :				7306.40																		
	7306.40.10	--- Over 20 cm diameter			kg	7306.40.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
	7306.40.90	--- Other			kg	7306.40.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
	7306.50	- Other, welded, of circular cross-section, of other alloy steel :				7306.50																		
	7306.50.10	--- Over 20 cm diameter			kg	7306.50.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.50.90	--- Other			kg	7306.50.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other, welded, of non-circular cross-section :																						
	7306.61	-- Of square or rectangular cross-section :				7306.61																		
	7306.61.10	--- Over 20 cm diameter			kg	7306.61.10	7.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.61.90	--- Other			kg	7306.61.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	15%		
	7306.69	-- Of other non-circular cross-section :				7306.69																		
	7306.69.10	--- Over 20 cm diameter			kg	7306.69.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.69.90	--- Other			kg	7306.69.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
	7306.90	- Other :				7306.90																		
	7306.90.10	--- Over 20 cm diameter			kg	7306.90.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7306.90.90	--- Other			kg	7306.90.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	10%		
73.07		**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**																						
		- Cast fittings :																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	7307.11	-- Of non-malleable cast iron			kg
	7307.19	-- Other			kg
		- Other, of stainless steel :			
	7307.21	-- Flanges			kg
	7307.22	-- Threaded elbows, bends and sleeves			kg
	7307.23	-- Butt welding fittings			kg
	7307.29	-- Other			kg
		- Other :			
	7307.91	-- Flanges			kg
	7307.92	-- Threaded elbows, bends and sleeves			kg
	7307.93	-- Butt welding fittings			kg
	7307.99	-- Other			kg
73.08		**Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.**			
	7308.10	- Bridges and bridge-sections			kg
	7308.20	- Towers and lattice masts			kg
	7308.30	- Doors, windows and their frames and thresholds for doors			kg
	7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping			kg
	7308.90	- Other			
	7308.90.10	--- Industrial racking systems			Kg
	7308.90.90	--- Other			kg
73.09	7309.00	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**			
	7309.00.10	--- Silos			kg
	7309.00.90	--- Other			kg
73.10		**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**			
	7310.10	- Of a capacity of 50 l or more :			
	7310.10.10	--- Stainless steel cans for transport of milk			kg
	7310.10.90	--- Other			kg
		- Of a capacity of less than 50 l :			
	7310.21	-- Cans which are to be closed by soldering or crimping			kg
	7310.29	-- Other :			
	7310.29.10	--- Stainless steel cans for transport of milk			kg
	7310.29.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7307.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7307.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7307.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7307.22					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7307.23					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7307.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7307.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7307.92					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7307.93					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7307.99					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7308.10												30%	12%	5%	2%			
7308.20	15%											30%	12%	5%	2%			
7308.30	15%											30%	12%	5%	2%			
7308.40	Free				Free	Free		Free	Free			Free	12%	5%	2%			
7308.90																		
7308.90.10	Free					Free						Free	Ex	5%	2%			
7308.90.90	2.5%					Free						30%	12%	5%	2%			
7309.00																		
7309.00.10												Free	Ex	5%	2%			
7309.00.90												15%	12%	5%	2%			
7310.10																		
7310.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
7310.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7310.21	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7310.29																		
7310.29.10												Free	12%	5%	2%			
7310.29.90												15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
73.11	7311.00	**Containers for compressed or liquefied gas, of iron or steel.**			kg	7311.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
73.12		**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**																						
	7312.10	- Stranded wire, ropes, cables			kg	7312.10	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
	7312.90	- Other			kg	7312.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
73.13	7313.00	**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel**			kg	7313.00					Free	Free						30%	12%	5%	2%			
73.14		**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel (+).**																						
		- Woven cloth :																						
	7314.12	-- Endless bands for machinery, of stainless steel			kg	7314.12												30%	12%	5%	2%			
	7314.14	-- Other woven cloth, of stainless steel			kg	7314.14												30%	12%	5%	2%			
	7314.19	-- Other			kg	7314.19					Free	Free		17.5%	5%			30%	12%	5%	2%			
	7314.20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm2 or more			kg	7314.20												30%	12%	5%	2%			
		- Other grill, netting and fencing, welded at the intersection :																						
	7314.31	-- Plated or coated with zinc			kg	7314.31												30%	12%	5%	2%			
	7314.39	-- Other			kg	7314.39												30%	12%	5%	2%			
		- Other cloth, grill, netting and fencing :																						
	7314.41	-- Plated or coated with zinc			kg	7314.41												30%	12%	5%	2%			
	7314.42	-- Coated with plastics			kg	7314.42												30%	12%	5%	2%			
	7314.49	-- Other			kg	7314.49												30%	12%	5%	2%			
	7314.50	- Expanded metal			kg	7314.50												30%	12%	5%	2%			
73.15		**Chain and parts thereof, of iron or steel.**																						
		- Articulated link chain and parts thereof :																						
	7315.11	-- Roller chain			kg	7315.11					Free	Free		4%	1.5%			5%	12%	5%	2%			
	7315.12	-- Other chain			kg	7315.12					Free	Free		4%	1.5%			5%	12%	5%	2%			
	7315.19	-- Parts			kg	7315.19					Free	Free		4%	1.5%			5%	12%	5%	2%			
	7315.20	- Skid chain			kg	7315.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
		- Other chain :																						
	7315.81	-- Stud-link			kg	7315.81					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7315.82	-- Other, welded link			kg	7315.82					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7315.89	-- Other			kg	7315.89					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7315.90	- Other parts			kg	7315.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
73.16	7316.00	**Anchors, grapnels and parts thereof, of iron or steel.**			kg	7316.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
73.17	7317.00	**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**			kg	7317.00												30% or Rs.20/= per kg	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
73.18		**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel (+).**																						
		- Threaded articles :																						
	7318.11	-- Coach screws			kg	7318.11								10.83% or Rs.11/= per kg	4.5% or Rs 4.50 per kg			15% or Rs.15/= per kg	12%	5%	2%			
	7318.12	-- Other wood screws			kg	7318.12												30% or Rs.25/= per kg	12%	5%	2%			
	7318.13	-- Screw hooks and screw rings			kg	7318.13												15% or Rs.15/= per kg	12%	5%	2%			
	7318.14	-- Self-tapping screws			kg	7318.14												15% or Rs.15/= per kg	12%	5%	2%			
	7318.15	-- Other screws and bolts, whether or not with their nuts or washers			kg	7318.15												15% or Rs.15/= per kg	12%	5%	2%			
	7318.16	-- Nuts			kg	7318.16												15% or Rs.15/= per kg	12%	5%	2%			
	7318.19	-- Other			kg	7318.19												15% or Rs.15/= per kg	12%	5%	2%			
		- Non-threaded articles :																						
	7318.21	-- Spring washers and other lock washers			kg	7318.21												15% or Rs.15/= per kg	12%	5%	2%			
	7318.22	-- Other washers			kg	7318.22												15% or Rs.15/= per kg	12%	5%	2%			
	7318.23	-- Rivets			kg	7318.23												15% or Rs.15/= per kg	12%	5%	2%			
	7318.24	-- Cotters and cotter-pins			kg	7318.24												15% or Rs.15/= per kg	12%	5%	2%			
	7318.29	-- Other			kg	7318.29												15% or Rs.15/= per kg	12%	5%	2%			
73.19		**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, or iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**																						
@@@	7319.20	- ~~Safety pins~~			~~kg~~	7319.20					~~Free~~	~~Free~~		~~17.5% or Rs.16/= per kg~~	~~5% or Rs.4.50 per kg~~			~~30% or Rs.25/= per kg~~	~~12%~~	~~5%~~	~~2%~~			
@@@	7319.30	- ~~Other pins~~			~~kg~~	7319.30					~~Free~~	~~Free~~		~~17.5% or Rs.16/= per kg~~	~~5% or Rs.4.50 per kg~~			~~30% or Rs.25/= per kg~~	~~12%~~	~~5%~~	~~2%~~			
	7319.40	- Safety pins and other pins			kg	7319.40					Free	Free		17.5% or Rs.16/= per kg	5% or Rs.4.50 per kg			30% or Rs.25/= per kg	12%	5%	2%			
	7319.90	- Other :				7319.90																		
	7319.90.10	--- Sewing, darning or embroidery needles			kg	7319.90.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	7319.90.90	--- Other			kg	7319.90.90								10.83% or Rs.11/= per kg	4.5% or Rs 4.50 per kg			15% or Rs.15/= per kg	12%	5%	2%			
73.20		**Springs and leaves for springs, of iron or steel.**																						
	7320.10	- Leaf-springs and leaves therefor			kg	7320.10												30% or Rs.30/= per kg	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	7320.20	- Helical springs			kg	7320.20					Free	Free		10.83% or Rs.11/= per kg	4.5% or Rs 4.50 per kg			15% or Rs.15/= per kg	12%	5%	2%			
	7320.90	- Other			kg	7320.90					Free	Free		10.83% or Rs.11/= per kg	4.5% or Rs 4.50 per kg			15% or Rs.15/= per kg	12%	5%	2%			
73.21		**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**																					
		- Cooking appliances and plate warmers :																					
	7321.11	-- For gas fuel or for both gas and other fuels			u	7321.11					Free	Free		17.5%	5%			30%	12%	5%	2%			
	7321.12	-- For liquid fuel			u	7321.12	28.5%				Free	Free		17.5%	5%			30%	12%	5%	2%			
	7321.19	-- Other, including appliances for solid fuel			u	7321.19	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
		- Other appliances :																					
	7321.81	-- For gas fuel or both gas and other fuels			u	7321.81	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
	7321.82	-- For liquid fuel			u	7321.82	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
	7321.89	-- Other, including appliances for solid fuel			u	7321.89	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
	7321.90	- Parts			kg	7321.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
73.22		**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.**																					
		- Radiators and parts thereof :																					
	7322.11	-- Of cast iron			kg	7322.11											30%	12%	5%	2%			
	7322.19	-- Other			kg	7322.19											30%	12%	5%	2%			
	7322.90	- Other			kg	7322.90											30%	12%	5%	2%			
73.23		**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.**																					
	7323.10	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like			kg	7323.10					Free	Free		17.5% or Rs.26/= per kg	5%or Rs.7/= per kg			30% or Rs.40/= per kg	12%	5%	2%	15%		
		- Other :																					
	7323.91	-- Of cast iron, not enamelled			kg	7323.91					Free	Free		17.5% or Rs. 15.75 per kg	5% or Rs.4.50 per kg			30% or Rs.25/= per kg	12%	5%	2%	15%		
	7323.92	-- Of cast iron, enamelled			kg	7323.92					Free	Free		17.5% or Rs.26/= per kg	5% or Rs.7/= per kg			30% or Rs.40/= per kg	12%	5%	2%	15%		
	7323.93	-- Of stainless steel			kg	7323.93					Free	Free		17.5% or Rs.82/= per kg	5% or Rs.23/= per kg			30% or Rs.130/ = per kg	12%	5%	2%	15%		
	7323.94	-- Of iron (other than cast iron) or steel, enamelled			kg	7323.94	28.5% or Rs.38/= per kg				Free	Free		17.5% or Rs.26/= per kg	5% or Rs.7/= per kg			30% or Rs.40/= per kg	12%	5%	2%	15%		
	7323.99	-- Other			kg	7323.99					Free	Free		17.5% or Rs.26/= per kg	5% or Rs.7/= per kg			30% or Rs.40/= per kg	12%	5%	2%	15%		
73.24		**Sanitary ware and parts thereof, of iron or steel.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	7324.10	- Sinks and wash basins, of stainless steel :			
	7324.10.10	--- Sinks			kg
	7324.10.90	--- Other			kg
		- Baths :			
	7324.21	-- Of cast iron, whether or not enamelled			kg
	7324.29	-- Other			kg
	7324.90	- Other, including parts			kg
73.25		**Other cast articles of iron or steel.**			
	7325.10	- Of non-malleable cast iron			kg
		- Other :			
	7325.91	-- Grinding balls and similar articles for mills			kg
	7325.99	-- Other			kg
73.26		**Other articles of iron or steel (+).**			
		- Forged or stamped, but not further worked :			
	7326.11	-- Grinding balls and similar articles for mills			kg
	7326.19	-- Other			kg
	7326.20	- Articles of iron or steel wire :			
	7326.20.10	--- Bead wire rings and steel bands for tyres			kg
	7326.20.90	--- Other			kg
	7326.90	- Other :			
	7326.90.10	--- Steel pirns			kg
	7326.90.20	--- Bundle conductor supports and connectors			kg
	7326.90.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7324.10																		
7324.10.10					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
7324.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7324.21					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
7324.29					Free	Free		17.5%	5%			30%	12%	5%	2%	10%		
7324.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
7325.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7325.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7325.99	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7326.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7326.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7326.20																		
7326.20.10	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
7326.20.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7326.90																		
7326.90.10	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
7326.90.20	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
7326.90.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			

Chapter 74

Copper and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Refined copper**
Metal containing at least 99.85% by weight of copper; or Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements		
Element		**Limiting content % by weight**
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elements*, each		0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**
Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that :
(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
(ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**
Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.48.

(d) **Bars and rods**
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**
Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **Wire**
Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(g) **Plates, sheets, strip and foil**
Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**
Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Copper-zinc base alloys (brasses)**
Alloys of copper and zinc, with or without other elements. When other elements are present :
- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**
Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**
Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**
Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
74.01	7401.00	**Copper mattes; cement copper (precipitated copper).**			kg	7401.00					Free	Free		Free	Free			Free	12%	5%	2%			
74.02	7402.00	**Unrefined copper; copper anodes for electropytic refining.**			kg	7402.00					Free	Free		Free	Free			Free	12%	5%	2%			
74.03		**Refined copper and copper alloys, unwrought.**																					
		- Refined copper :																					
	7403.11	-- Cathodes and sections of cathodes			kg	7403.11					Free	Free		Free	Free			Free	12%	5%	2%			
	7403.12	-- Wire-bars			kg	7403.12					Free	Free		Free	Free			Free	12%	5%	2%			
	7403.13	-- Billets			kg	7403.13					Free	Free		Free	Free			Free	12%	5%	2%			
	7403.19	-- Other			kg	7403.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Copper alloys :																					
	7403.21	-- Copper-zinc base alloys (brass)			kg	7403.21					Free	Free		Free	Free			Free	12%	5%	2%			
	7403.22	-- Copper-tin base alloys (bronze)			kg	7403.22					Free	Free		Free	Free			Free	12%	5%	2%			
	7403.29	-- Other copper alloys (other than master alloys of heading 74.05)			kg	7403.29					Free	Free		Free	Free			Free	12%	5%	2%			
74.04	7404.00	**Copper waste and scrap.**		L	kg	7404.00					Free	Free		Free	Free			Free	12%	5%	2%	30%		
74.05	7405.00	**Master alloys of copper.**			kg	7405.00					Free	Free		Free	Free			Free	12%	5%	2%			
74.06		**Copper powders and flakes.**																					
	7406.10	- Powders of non-lamellar structure			kg	7406.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7406.20	- Powders of non-lamellar structure; flakes			kg	7406.20					Free	Free		Free	Free			Free	12%	5%	2%			
74.07		**Copper bars, rods and profiles.**																					
	7407.10	- Of refined copper			kg	7407.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Of copper alloys :																					
	7407.21	-- Of copper-zinc base alloys (brass)			kg	7407.21					Free	Free		Free	Free			Free	12%	5%	2%			
	7407.29	-- Other			kg	7407.29					Free	Free		Free	Free			Free	12%	5%	2%			
74.08		**Copper wire.**																					
		- Of refined copper :																					
	7408.11	-- Of which the maximum cross-sectional dimension exceeds 6 mm			kg	7408.11	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	7408.19	-- Other			kg	7408.19												30%	12%	5%	2%			
		- Of copper alloys :																					
	7408.21	-- Of copper-zinc base alloys (brass)			kg	7408.21					Free	Free		Free	Free			Free	12%	5%	2%			
	7408.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)			kg	7408.22					Free	Free		Free	Free			Free	12%	5%	2%			
	7408.29	-- Other			kg	7408.29					Free	Free		Free	Free			Free	12%	5%	2%			
74.09		**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**																					
		- Of refined copper :																					
	7409.11	-- In coils			kg	7409.11					Free	Free		Free	Free			Free	12%	5%	2%			
	7409.19	-- Other			kg	7409.19					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Of copper-zinc base alloys (brass) :			
	7409.21	-- In coils			kg
	7409.29	-- Other			kg
		- Of copper-tin base alloys (bronze) :			
	7409.31	-- In coils			kg
	7409.39	-- Other			kg
	7409.40	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)			kg
	7409.90	- Other, of copper alloys			kg
74.10		**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.**			
		- Not backed :			
	7410.11	-- Of refined copper			kg
	7410.12	-- Of copper alloys			kg
		- Backed :			
	7410.21	-- Of refined copper			kg
	7410.22	-- Of copper alloys			kg
74.11		**Copper tubes and pipes.**			
	7411.10	- Of refined copper			kg
		- Of copper alloys :			
	7411.21	-- Of copper-zinc base alloys (brass)			kg
	7411.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)			kg
	7411.29	-- Other			kg
74.12		**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**			
	7412.10	- Of refined copper			kg
	7412.20	- Of copper alloys			kg
74.13	7413.00	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**			kg
[74.14]					
74.15		**Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper (+).**			
	7415.10	- Nails and tacks, drawing pins, staples and similar articles			kg
		- Other articles, not threaded :			
	7415.21	-- Washers (including spring washers)			kg
	7415.29	-- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7409.21					Free	Free		Free	Free			Free	12%	5%	2%			
7409.29					Free	Free		Free	Free			Free	12%	5%	2%			
7409.31					Free	Free		Free	Free			Free	12%	5%	2%			
7409.39					Free	Free		Free	Free			Free	12%	5%	2%			
7409.40					Free	Free		Free	Free			Free	12%	5%	2%			
7409.90					Free	Free		Free	Free			Free	12%	5%	2%			
7410.11					Free	Free		Free	Free			Free	12%	5%	2%			
7410.12					Free	Free		Free	Free			Free	12%	5%	2%			
7410.21					Free	Free		Free	Free			Free	12%	5%	2%			
7410.22					Free	Free		Free	Free			Free	12%	5%	2%			
7411.10					Free	Free		Free	Free			Free	12%	5%	2%			
7411.21					Free	Free		Free	Free			Free	12%	5%	2%			
7411.22					Free	Free		Free	Free			Free	12%	5%	2%			
7411.29					Free	Free		Free	Free			Free	12%	5%	2%			
7412.10					Free	Free		Free	Free			Free	12%	5%	2%			
7412.20					Free	Free		Free	Free			Free	12%	5%	2%			
7413.00												30%	12%	5%	2%			
7415.10												30% or Rs.250/= per kg	12%	5%	2%			
7415.21												15% or Rs.140/= per kg	12%	5%	2%			
7415.29												15% or Rs.140/= per kg	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Other threaded articles :			
	7415.33	-- Screws; bolts and nuts :			
	7415.33.10	--- Screws for wood			kg
	7415.33.90	--- Other			kg
	7415.39	-- Other			kg
[74.16]					
[74.17]					
74.18		**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.**			
@@@	-	~~- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :~~			
@@@	~~7418.11~~	~~-- Pot scourers and scouring or polishing pads, gloves and the like~~			~~kg~~
@@@	~~7418.19~~	~~-- Other :~~			
@@@	~~7418.19.10~~	~~--- Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper~~			~~kg~~
@@@	~~7418.19.90~~	~~--- Other~~			~~kg~~
	7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like			
-	7418.10.10	-- Pot scourers and scouring or polishing pads, gloves and the like			kg
	7418.10.20	--- Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper			kg
	7418.10.90	--- Other			kg
	7418.20	- Sanitary ware and parts thereof			kg
74.19		**Other articles of copper (+).**			
	7419.10	- Chain and parts thereof			kg
		- Other :			
	7419.91	-- Cast, moulded, stamped or forged, but not further worked			kg
	7419.99	-- Other :			
	7419.99.10	--- Electroplating anodes			kg
	7419.99.20	--- Endless bands for machinery			kg
	7419.99.30	--- Cloth (excluding endless bands for machinery), grill and netting, of copper wire; expanded metal of copper			kg
	7419.99.40	--- Copper springs			kg
	7419.99.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7415.33																		
7415.33.10												30% or Rs.250/= per kg	12%	5%	2%			
7415.33.90												15% or Rs.140/= per kg	12%	5%	2%			
7415.39												15% or Rs.140/= per kg	12%	5%	2%			
~~7418.11~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~15%~~		
~~7418.19~~																		
~~7418.19.10~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~15%~~		
~~7418.19.90~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~15%~~		
7418.10																		
7418.10.10												30%	12%	5%	2%	15%		
7418.10.20					Free	Free		17.5%	5%			30%	12%	5%	2%	15%		
7418.10.90												30%	12%	5%	2%	15%		
7418.20						Free						30%	12%	5%	2%	15%		
7419.10												15%	12%	5%	2%			
7419.91												15%	12%	5%	2%			
7419.99																		
7419.99.10						Free						Free	12%	5%	2%			
7419.99.20					Free	Free		Free	Free			Free	12%	5%	2%			
7419.99.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
7419.99.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
7419.99.90						Free						30%	12%	5%	2%	15%		

Chapter 75

Nickel and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals; rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Nickel, not alloyed**

Metal containing by weight at least 99 % of nickel plus cobalt, provided that :

(i) the cobalt content by weight does not exceed 1.5 %, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that :

(i) the content by weight of cobalt exceeds 1.5 %,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
75.01		**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**			
	7501.10	- Nickel mattes			kg
	7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy			kg
75.02		**Unwrought nickel.**			
	7502.10	- Nickel, not alloyed			kg
	7502.20	- Nickel, alloys			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7501.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
7501.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
7502.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
7502.20					Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
75.03	7503.00	**Nickel waste and scrap.**		L	kg
75.04	7504.00	**Nickel powders and flakes.**			kg
75.05		**Nickel bars, rods, profiles and wire.**			
		- Bars, rods and profiles :			
	7505.11	-- Of nickel, not alloyed			kg
	7505.12	-- Of nickel alloys			kg
		- Wire :			
	7505.21	-- Of nickel, not alloyed			kg
	7505.22	-- Of nickel alloys			kg
75.06		**Nickel plates, sheets, strip and foil.**			
	7506.10	- Of nickel, not alloyed			kg
	7506.20	- Of nickel alloys			kg
75.07		**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**			
		- Tubes and pipes :			
	7507.11	-- Of nickel, not alloyed			kg
	7507.12	-- Of nickel alloys			kg
	7507.20	- Tubes or pipe fittings			kg
75.08		**Other articles of nickel.**			
	7508.10	- Cloth, grill and netting, of nickel wire			kg
	7508.90	- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7503.00					Free	Free		4%	1.5%			5%	12%	5%	2%	30%		
7504.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
7505.11					Free	Free		4%	1.5%			5%	12%	5%	2%			
7505.12					Free	Free		4%	1.5%			5%	12%	5%	2%			
7505.21					Free	Free		4%	1.5%			5%	12%	5%	2%			
7505.22					Free	Free		4%	1.5%			5%	Con	5%	2%			
7506.10					Free	Free		Free	Free			Free	12%	5%	2%			
7506.20					Free	Free		4%	1.5%			5%	Con	5%	2%			
7507.11					Free	Free		4%	1.5%			5%	12%	5%	2%			
7507.12					Free	Free		4%	1.5%			5%	12%	5%	2%			
7507.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
7508.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
7508.90					Free	Free		4%	1.5%			5%	12%	5%	2%			

Chapter 76

Aluminium and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements (1), each	0.1 (2)

(1) Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.
(2) Copper is permitted in a proportion greater than 0.1 % but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that :

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
(ii) the total content by weight of such other elements exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
76.01		**Unwrought aluminium.**			
	7601.10	- Aluminium, not alloyed			kg
	7601.20	- Aluminium alloys			kg
76.02	7602.00	**Aluminium waste and scrap.**		L	kg
76.03		**Aluminium powders and flakes.**			
	7603.10	- Powders of non-lamellar structure			kg
	7603.20	- Powders of lamellar structure; flakes			kg
76.04		**Aluminium bars, rods and profiles.**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7601.10					Free	Free		Free	Free			Free	12%	5%	2%			
7601.20					Free	Free		Free	Free			Free	12%	5%	2%			
7602.00					Free	Free		Free	Free			Free	12%	5%	2%	30%		
7603.10					Free	Free		Free	Free			Free	12%	5%	2%			
7603.20					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	7604.10	- Of aluminium, not alloyed			Kg	7604.10												30%	12%	5%	2%			
		- Of aluminium alloys :																						
	7604.21	-- Hollow profiles			kg	7604.21												30%	12%	5%	2%			
	7604.29	-- Other			kg	7604.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
76.05		**Aluminium wire.**																						
		- Of aluminium, not alloyed :																						
	7605.11	-- Of which the maximum cross-sectional dimension exceeds 7 mm			kg	7605.11					Free	Free		4%	1.5%			5%	12%	5%	2%	5%		
	7605.19	-- Other			kg	7605.19												30%	12%	5%	2%			
		- Of aluminium alloys :																						
	7605.21	-- Of which the maximum cross-sectional dimension exceeds 7 mm			kg	7605.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7605.29	-- Other			kg	7605.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
76.06		**Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.**																						
		- Rectangular (including square) :																						
	7606.11	-- Of aluminium, not alloyed			kg	7606.11					Free	Free		Free				Free	12%	5%	2%			
	7606.12	-- Of aluminium alloys			kg	7606.12					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	7606.91	-- Of aluminium, not alloyed			kg	7606.91					Free	Free		Free	Free			Free	12%	5%	2%			
	7606.92	-- Of aluminium alloys			kg	7606.92					Free	Free		Free				Free	12%	5%	2%			
76.07		**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm (+).**																						
		- Not backed :																						
	7607.11	-- Rolled but not further worked :				7607.11																		
	7607.11.10	--- Aluminium foil in rolls or reels of a width exceeding 75 cm			kg	7607.11.10					Free	Free		Free	Free			Free	12%	5%	2%			
	7607.11.90	--- Other			kg	7607.11.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	7607.19	-- Other			kg	7607.19												15%	12%	5%	2%			
	7607.20	- Backed :				7607.20																		
	7607.20.10	--- Aluminium foil in rolls or reels backed with tissue paper of 25 g/m2 or less			kg	7607.20.10												5%	12%	5%	2%			
	7607.20.20	--- Aluminium foil backed with kraft paper or kraft paperboard, in rolls or reels of a width exceeding 75 cm.			kg	7607.20.20												5%	12%	5%	2%			
	7607.20.90	--- Other			kg	7607.20.90												15%	12%	5%	2%			
76.08		**Aluminium tubes and pipes.**																						
	7608.10	- Of aluminium, not alloyed			kg	7608.10												30%	12%	5%	2%			
	7608.20	- Of aluminium alloys			kg	7608.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
76.09	7609.00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**			kg	7609.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
76.10		**Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures**																					
	7610.10	- Doors, windows and their frames and thresholds for doors			kg	7610.10												30%	12%	5%	2%	5%		
	7610.90	- Other			kg	7610.90																		
	7610.90.10	--- Day lighting devices which capture sunlight, transfer and diffuse the light in a building interior				7610.90.10												5%	12%	Free	Ex	5%		
	7610.90.90	--- Other				7610.90.90												30%	12%	5%	2%	5%		
76.11	7611.00	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**			kg	7611.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
76.12		**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**																					
	7612.10	- Collapsible tubular containers			kg	7612.10												15%	12%	5%	2%			
	7612.90	- Other :				7612.90																		
	7612.90.10	--- Seamless cans for transport of milk			kg	7612.90.10												Free	12%	5%	2%			
	7612.90.90	--- Other			kg	7612.90.90												15%	12%	5%	2%			
76.13	7613.00	**Aluminium containers for compressed or liquefied gas.**			kg	7613.00					Free	Free		Free	Free			Free	12%	5%	2%			
76.14		**Stranded wire, cables, plaited bands and the like, of aluminium not electrically insulated.**																					
	7614.10	- With steel core			kg	7614.10												30%	12%	5%	2%			
	7614.90	- Other			kg	7614.90												30%	12%	5%	2%			
76.15		**Table, kitchen or other household articles and parts therof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.**																					
@@@		- ~~Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :~~																					
@@@	~~7615.11~~	-- ~~Pot scourers and scouring or polishing pads, gloves and the like~~			~~kg~~	7615.11					~~Free~~	~~Free~~						~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~10%~~		
@@@	~~7615.19~~	-- ~~Other :~~				7615.19																		
@@@	~~7615.19.10~~	--- ~~Pressure cookers and parts thereof~~			~~kg~~	7615.19.10												~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~10%~~		
@@@	~~7615.19.90~~	--- ~~Other~~			~~kg~~	7615.19.90												~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~10%~~		
	7615.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like				7615.10																		
	7615.10.10	--- Pot scourers and scouring or polishing pads, gloves and the like			kg	7615.10.10					Free	Free						30%	12%	5%	2%	10%		
	7615.10.20	--- Pressure cookers and parts thereof			kg	7615.10.20												30%	12%	5%	2%	10%		
	7615.10.90	--- Other			kg	7615.10.90												30%	12%	5%	2%	10%		
	7615.20	- Sanitary ware and parts thereof :				7615.20																		
	7615.20.10	--- Sinks			kg	7615.20.10												30%	12%	5%	2%	10%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	7615.20.90	--- Other			kg
76.16		**Other articles of aluminium.**			
	7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles			kg
		- Other :			
	7616.91	-- Cloth, grill, netting and fencing, of aluminium wire :			
	7616.91.10	--- Gauze cloth, grill and netting, reinforcing fabric of aluminium wire			kg
	7616.91.90	--- Other			kg
	7616.99	-- Other :			
	7616.99.10	--- Callots			kg
	7616.99.20	--- Rubber coagulating pans			kg
	7616.99.30	--- Shoe lasts			kg
	7616.99.40	--- Expanded metal of aluminium			kg
	7616.99.50	--- Pirms			kg
	7616.99.60	--- Ferrules			kg
	7616.99.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7615.20.90												15%	12%	5%	2%			
7616.10												15%	12%	5%	2%	5%		
7616.91																		
7616.91.10												30%	12%	5%	2%	5%		
7616.91.90												15%	12%	5%	2%	5%		
7616.99																		
7616.99.10												Free	12%	5%	2%	5%		
7616.99.20												30%	12%	5%	2%	5%		
7616.99.30												5%	12%	5%	2%	5%		
7616.99.40												30%	12%	5%	2%	5%		
7616.99.50												5%	12%	5%	2%	5%		
7616.99.60												5%	12%	5%	2%	5%		
7616.99.90												30%	12%	5%	2%	5%		

Chapter 77

(Reserved for possible future use in the Harmonized System)

Chapter 78

Lead and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Bars and rods**
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**
Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**
Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**
Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**
Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1.- In this Chapter the expression "refined lead" means :

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other	(for example Te), each	0.001

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																		
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
78.01		**Unwrought lead.**																							
	7801.10	- Refined lead			kg	7801.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																							
	7801.91	-- Containing by weight antimony as the principal other element			kg	7801.91					Free	Free		Free	Free			Free	12%	5%	2%			
	7801.99	-- Other			kg	7801.99					Free	Free		Free	Free			Free	12%	5%	2%			
78.02	7802.00	**Lead waste and scrap.**		L	kg	7802.00					Free	Free		Free	Free			Free	12%	5%	2%	30%		
[78.03]																									
78.04		**Lead plates, sheets, strip and foil; lead powders and flakes.**																							
		- Plates, sheets, strip and foil :																							
	7804.11	-- Sheets, strip and foil of a thickness (excluding any backing) exceeding 0.2 mm			kg	7804.11					Free	Free		Free	Free			Free	12%	5%	2%			
	7804.19	-- Other			kg	7804.19					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
	7804.20	- Powders and flakes			kg	7804.20					Free	Free		Free	Free			Free	12%	5%	2%			
[78.05]																									
78.06	7806.00	**Other articles of lead.**			kg	7806.00					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 79

Zinc and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Bars and rods**
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**
Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**
Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**
Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :
- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**
Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Zinc, not alloyed**
Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**
Metallic substances, in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) **Zinc dust**
Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
79.01		**Unwrought zinc.**			
		- Zinc, not alloyed :			
	7901.11	-- Containing by weight 99.99% or more of zinc			kg
	7901.12	-- Containing by weight less than 99.99% of zinc			kg
	7901.20	- Zinc alloys			kg
79.02	7902.00	**Zinc waste and scrap.**		L	kg
79.03		**Zinc dust, powders and flakes.**			
	7903.10	- Zinc dust			kg
	7903.90	- Other			kg
79.04	7904.00	**Zinc bars, rods, profiles and wire.**			kg
79.05	7905.00	**Zinc plates, sheets, strip and foil.**			kg
[79.06]					
79.07	7907.00	**Other articles of zinc :**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7901.11					Free	Free		Free	Free			Free	12%	5%	2%			
7901.12					Free	Free		Free	Free			Free	12%	5%	2%			
7901.20					Free	Free		Free	Free			Free	12%	5%	2%			
7902.00					Free	Free		Free	Free			Free	12%	5%	2%	30%		
7903.10					Free	Free		Free	Free			Free	12%	5%	2%			
7903.90					Free	Free		Free	Free			Free	12%	5%	2%			
7904.00					Free	Free		Free	Free			Free	12%	5%	2%			
7905.00					Free	Free		Free	Free			Free	12%	5%	2%			
7907.00																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	7907.00.10	--- Callots			kg
	7907.00.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
7907.00.10				Free	Free	Free		Free	Free			Free	12%	5%	2%			
7907.00.90					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 80

Tin and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Tin, not alloyed**

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that :

(i) the total content by weight of such other elements exceeds 1 %; or
(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
80.01		**Unwrought tin.**			
	8001.10	- Tin, not alloyed			kg
	8001.20	- Tin alloys			kg
80.02	8002.00	**Tin waste and scrap.**		L	kg
80.03	8003.00	**Tin bars, rods, profiles and wire.**			kg
[80.04]					
[80.05]					
[80.06]					
80.07	8007.00	**Other articles of tin.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8001.10					Free	Free		Free	Free			Free	12%	5%	2%			
8001.20					Free	Free		Free	Free			Free	12%	5%	2%			
8002.00					Free	Free		Free	Free			Free	12%	5%	2%	30%		
8003.00					Free	Free		Free	Free			Free	12%	5%	2%			
8007.00					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

1.- Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
81.01		**Tungsten (wolfram) and articles thereof, including waste and scrap.**																						
	8101.10	- Powders			kg	8101.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	8101.94	-- Unwrought tungsten, including bars and rods obtained simply by sintering			kg	8101.94					Free	Free		Free	Free			Free	12%	5%	2%			
	8101.96	-- Wire			kg	8101.96	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8101.97	-- Waste and scrap		L	kg	8101.97					Free	Free		Free	Free			Free	12%	5%	2%			
	8101.99	-- Other			kg	8101.99					Free	Free		Free	Free			Free	12%	5%	2%			
81.02		**Molybdenum and articles thereof, including waste and scrap.**																						
	8102.10	- Powders			kg	8102.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	8102.94	-- Unwrought molybdenum, including bars and rods obtained simply by sintering			kg	8102.94					Free	Free		Free	Free			Free	12%	5%	2%			
	8102.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil			kg	8102.95					Free	Free		Free	Free			Free	12%	5%	2%			
	8102.96	-- Wire			kg	8102.96					Free	Free		Free	Free			Free	12%	5%	2%			
	8102.97	-- Waste and scrap		L	kg	8102.97					Free	Free		Free	Free			Free	12%	5%	2%			
	8102.99	-- Other			kg	8102.99					Free	Free		Free	Free			Free	12%	5%	2%			
81.03		**Tantalum and articles thereof, including waste and scrap.**																						
	8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders			kg	8103.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8103.30	- Waste and scrap		L	kg	8103.30					Free	Free		Free	Free			Free	12%	5%	2%			
	8103.90	- Other			kg	8103.90					Free	Free		Free	Free			Free	12%	5%	2%			
81.04		**Magnesium and articles thereof, including waste and scrap (+).**																						
		- Unwrought magnesium :																						
	8104.11	-- Containing at least 99.8% by weight of magnesium			kg	8104.11					Free	Free		Free	Free			Free	12%	5%	2%			
	8104.19	-- Other			kg	8104.19					Free	Free		Free	Free			Free	12%	5%	2%			
	8104.20	- Waste and scrap		L	kg	8104.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8104.30	- Raspings, turnings and granules, graded according to size; powders			kg	8104.30					Free	Free		Free	Free			Free	12%	5%	2%			
	8104.90	- Other			kg	8104.90					Free	Free		Free	Free			Free	12%	5%	2%			
81.05		**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders			kg
	8105.30	- Waste and scrap		L	kg
	8105.90	- Other			kg
81.06	8106.00	**Bismuth and articles thereof, including waste and scrap :**			
	8106.00.10	--- Waste and scrap		L	kg
	8106.00.90	--- Other			kg
81.07		**Cadmium and articles thereof, including waste and scrap.**			
	8107.20	- Unwrought cadmium; powders			kg
	8107.30	- Waste and scrap		L	kg
	8107.90	- Other			kg
81.08		**Titanium and articles thereof, including waste and scrap.**			
	8108.20	- Unwrought titanium; powders			kg
	8108.30	- Waste and scrap		L	kg
	8108.90	- Other			kg
81.09		**Zirconium and articles thereof, including waste and scrap.**			
	8109.20	- Unwrought zirconium; powders			kg
	8109.30	- Waste and scrap		L	kg
	8109.90	- Other			kg
81.10		**Antimony and articles thereof, including waste and scrap.**			
	8110.10	- Unwrought antimony; powders			kg
	8110.20	- Waste and scrap		L	kg
	8110.90	- Other			kg
81.11	8111.00	**Manganese and articles thereof, including waste and scrap.**			
	8111.00.10	--- Waste and scrap		L	kg
	8111.00.90	--- Other			kg
81.12		**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**			
		- Beryllium :			
	8112.12	-- Unwrought; powders			kg
	8112.13	-- Waste and scrap		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8105.20					Free	Free		Free	Free			Free	12%	5%	2%			
8105.30					Free	Free		Free	Free			Free	12%	5%	2%			
8105.90					Free	Free		Free	Free			Free	12%	5%	2%			
8106.00																		
8106.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
8106.00.90					Free	Free		Free	Free			Free	12%	5%	2%			
8107.20					Free	Free		Free	Free			Free	12%	5%	2%			
8107.30					Free	Free		Free	Free			Free	12%	5%	2%			
8107.90					Free	Free		Free	Free			Free	12%	5%	2%			
8108.20					Free	Free		Free	Free			Free	12%	5%	2%			
8108.30					Free	Free		Free	Free			Free	12%	5%	2%			
8108.90					Free	Free		Free	Free			Free	12%	5%	2%			
8109.20					Free	Free		Free	Free			Free	12%	5%	2%			
8109.30					Free	Free		Free	Free			Free	12%	5%	2%			
8109.90					Free	Free		Free	Free			Free	12%	5%	2%			
8110.10					Free	Free		Free	Free			Free	12%	5%	2%			
8110.20					Free	Free		Free	Free			Free	12%	5%	2%			
8110.90					Free	Free		Free	Free			Free	12%	5%	2%			
8111.00																		
8111.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
8111.00.90					Free	Free		Free	Free			Free	12%	5%	2%			
8112.12					Free	Free		Free	Free			Free	12%	5%	2%			
8112.13					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	8112.19	-- Other			kg
		- Chromium :			
	8112.21	-- Unwrought; powders			kg
	8112.22	-- Waste and scrap			kg
	8112.29	-- Other			kg
		- Thallium :			
	8112.51	-- Unwrought; powders			kg
	8112.52	-- Waste and scrap		L	kg
	8112.59	-- Other			kg
		- Other :			
	8112.92	-- Unwrought; waste and scrap; powders :			
	8112.92.10	--- Waste and scrap of germanium, vanadium, hafnium, indium, niobium, rhenium and gallium		L	kg
	8112.92.90	--- Other			kg
	8112.99	-- Other			kg
81.13	8113.00	**Cermets and articles thereof, including waste and scrap.**			
	8113.00.10	--- Waste and scrap		L	kg
	8113.00.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8112.19					Free	Free		Free	Free			Free	12%	5%	2%			
8112.21					Free	Free		Free	Free			Free	12%	5%	2%			
8112.22					Free	Free		Free	Free			Free	12%	5%	2%			
8112.29					Free	Free		Free	Free			Free	12%	5%	2%			
8112.51					Free	Free		Free	Free			Free	12%	5%	2%			
8112.52					Free	Free		Free	Free			Free	12%	5%	2%			
8112.59					Free	Free		Free	Free			Free	12%	5%	2%			
8112.92																		
8112.92.10					Free	Free		Free	Free			Free	12%	5%	2%			
8112.92.90					Free	Free		Free	Free			Free	12%	5%	2%			
8112.99					Free	Free		Free	Free			Free	12%	5%	2%			
8113.00																		
8113.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
8113.00.90					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :

(a) Base metal;
(b) Metal carbides or cermets;
(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers and electric hair clippers are to be classified in heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
82.01		**Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**																					
	8201.10	- Spades and shovels			kg	8201.10											5%	12%	5%	2%			
@@@	~~8201.20~~	~~- Forks~~			~~kg~~	8201.20											~~5%~~	~~12%~~	~~5%~~	~~2%~~			
	8201.30	- Mattocks, picks, hoes and rakes :				8201.30																	
	8201.30.10	--- Mammoties			kg	8201.30.10											5%	Ex	5%	2%			
	8201.30.90	--- Other			kg	8201.30.90											5%	12%	5%	2%			
	8201.40	- Axes, bill hooks and similar hewing tools			kg	8201.40											5%	12%	5%	2%			
	8201.50	- Secateurs and similar one-handed pruners and shears (including poultry shears)			kg	8201.50											5%	12%	5%	2%			
	8201.60	- Hedge shears, two-handed pruning shears and similar two-handed shears			kg	8201.60											5%	12%	5%	2%			
	8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry			kg	8201.90																	
	8201.90.10	--- Forks				8201.90.10											5%	Ex	5%	2%			
	8201.90.90	--- Other				8201.90.90											5%	12%	5%	2%			
82.02		**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**																					
	8202.10	- Hand saws			kg	8202.10					Free	Free		4%	1.5%		5%	12%	5%	2%			
	8202.20	- Band saw blades			kg	8202.20					Free	Free		4%	1.5%		5%	12%	5%	2%			
		- Circular saw blades (including slitting or slotting saw blades) :																					
	8202.31	-- With working part of steel			kg	8202.31					Free	Free		4%	1.5%		5%	12%	5%	2%			
	8202.39	-- Other, including parts			kg	8202.39	4.5%				Free	Free		4%	1.5%		5%	12%	5%	2%			
	8202.40	- Chain saw blades			kg	8202.40					Free	Free		4%	1.5%		5%	12%	5%	2%			
		- Other saw blades :																					
	8202.91	-- Straight saw blades, for working metal			kg	8202.91					Free	Free		4%	1.5%		5%	12%	5%	2%			
	8202.99	-- Other			kg	8202.99					Free	Free		4%	1.5%		5%	12%	5%	2%			
82.03		**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**																					
	8203.10	- Files, rasps and similar tools			kg	8203.10					Free	Free		4%	1.5%		5%	12%	5%	2%			
	8203.20	- Pliers (including cutting pliers), pincers, tweezers and similar tools			kg	8203.20					Free	Free		4%	1.5%		5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	8203.30	- Metal cutting shears and similar tools			kg	8203.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8203.40	- Pipe-cutters, bolt croppers, perforating punches and similar tools			kg	8203.40					Free	Free		4%	1.5%			5%	12%	5%	2%			
82.04		**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.**																						
		- Hand-operated spanners and wrenches :																						
	8204.11	-- Non-adjustable			kg	8204.11					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8204.12	-- Adjustable			kg	8204.12					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8204.20	- Interchangeable spanner sockets, with or without handles			kg	8204.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
82.05		**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.**																						
	8205.10	- Drilling, threading or tapping tools			kg	8205.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8205.20	- Hammers and sledge hammers			kg	8205.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8205.30	- Planes, chisels, gouges and similar cutting tools for working wood			kg	8205.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8205.40	- Screwdrivers			kg	8205.40					Free	Free		4%	1.5%			5%	12%	5%	2%			
		- Other hand tools (including glaziers' diamonds) :																						
	8205.51	-- Household tools			kg	8205.51					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8205.59	-- Other			kg	8205.59					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8205.60	- Blow lamps			kg	8205.60					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8205.70	- Vices, clamps and the like			kg	8205.70					Free	Free		4%	1.5%			5%	12%	5%	2%			
@@@	~~8205.80~~	~~- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks~~			~~kg~~	8205.80					~~Free~~	~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~8205.90~~	~~- Sets of articles of two or more of the foregoing subheadings~~			~~kg~~	8205.90					~~Free~~	~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
	8205.90	- Other, including sets of articles of two or more of subheadings of this heading			kg	8205.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
82.06	8206.00	**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**			kg	8206.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
82.07		**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.**																						
		- Rock drilling or earth boring tools :																						
	8207.13	-- With working part of cermets			kg	8207.13					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8207.19	-- Other, including parts			kg	8207.19					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8207.20	- Dies for drawing or extruding metal			kg	8207.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8207.30	- Tools for pressing, stamping or punching			kg	8207.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8207.40	- Tools for tapping or threading			kg	8207.40					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8207.50	- Tools for drilling, other than for rock drilling			kg	8207.50					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8207.60	- Tools for boring or broaching			kg	8207.60					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8207.70	- Tools for milling			kg	8207.70					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8207.80	- Tools for turning			kg	8207.80					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8207.90	- Other interchangeable tools			kg	8207.90					Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
82.08		**Knives and cutting blades, for machines or for mechanical appliances.**																						
	8208.10	- For metal working			kg	8208.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8208.20	- For wood working			kg	8208.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8208.30	- For kitchen appliances or for machines used by the food industry			kg	8208.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8208.40	- For agricultural, horticultural or forestry machines			kg	8208.40					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8208.90	- Other			kg	8208.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
82.09	8209.00	**Plates, sticks, tips and the like for tools, un-mounted, of cermets.**			kg	8209.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
82.10	8210.00	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**			kg	8210.00												15%	12%	5%	2%			
82.11		**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor (+).**																						
	8211.10	- Sets of assorted articles			u	8211.10						Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	8211.91	-- Table knives having fixed blades			u	8211.91						Free						15%	12%	5%	2%			
	8211.92	-- Other knives having fixed blades			u	8211.92												15%	12%	5%	2%			
	8211.93	-- Knives having other than fixed blades			u	8211.93						Free						15%	12%	5%	2%			
	8211.94	-- Blades			kg	8211.94						Free						15%	12%	5%	2%			
	8211.95	-- Handles of base metal			kg	8211.95												15%	12%	5%	2%			
82.12		**Razors and razor blades (including razor blade blanks in strips).**																						
	8212.10	- Razors :				8212.10																		
	8212.10.10	--- Heads of disposable razors (incomplete razors)			u	8212.10.10												15%	12%	5%	2%			
	8212.10.90	--- Other			u	8212.10.90												30%	12%	5%	2%			
	8212.20	- Safety razor blades, including razor blade blanks in strips :				8212.20																		
	8212.20.10	--- Razor blade blanks			u	8212.20.10												Free	12%	5%	2%			
	8212.20.90	--- Other			u	8212.20.90												5%	12%	5%	2%			
	8212.90	- Other parts			kg	8212.90												30%	12%	5%	2%			
82.13	8213.00	**Scissors, tailors' shears and similar shears, and blades therefor.**			kg	8213.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
82.14		**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**																						
	8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor			kg	8214.10												30%	12%	5%	2%	Rs.50/= per kg		
	8214.20	- Manicure or pedicure sets and instruments (including nail files)			kg	8214.20												30%	12%	5%	2%	Rs.50/= per kg		
	8214.90	- Other			kg	8214.90												30%	12%	5%	2%	Rs.50/= per kg		
82.15		**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	8215.10	- Sets of assorted articles containing at least one article plated with precious metal			kg
	8215.20	- Other sets of assorted articles			kg
		- Other :			
	8215.91	-- Plated with precious metal			kg
	8215.99	-- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8215.10			Free									Free	12%	5%	2%			
8215.20		Free	Free									Free	12%	5%	2%			
8215.91		Free	Free					Free	Free			Free	12%	5%	2%			
8215.99		Free	Free									Free	12%	5%	2%			
-																		

Chapter 83

Miscellaneous articles of base metal

Notes.

1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2.- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
83.01		**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal (+).**																					
	8301.10	- Padlocks			kg	8301.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.30/= per kg		
	8301.20	- Locks of a kind used for motor vehicles			kg	8301.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.30/= per kg		
	8301.30	- Locks of a kind used for furniture			kg	8301.30	14.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.30/= per kg		
	8301.40	- Other locks			kg	8301.40	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.30/= per kg		
	8301.50	- Clasps and frames with clasps, incorporating locks			kg	8301.50					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.30/= per kg		
	8301.60	- Parts			kg	8301.60					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.30/= per kg		
	8301.70	- Keys presented separately			kg	8301.70					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.30/= per kg		
83.02		**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.**																					
	8302.10	- Hinges :				8302.10																	
	8302.10.10	--- Of aluminium			kg	8302.10.10												15%	Con	5%	2%	Rs.30/= per kg		
	8302.10.90	--- Other			kg	8302.10.90												30%	Con	5%	2%	Rs.30/= per kg		
	8302.20	- Castors			kg	8302.20					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.30/= per kg		
	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles			kg	8302.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.30/= per kg		
		- Other mountings, fittings and similar articles :																					
	8302.41	-- Suitable for buildings			kg	8302.41												30%	12%	5%	2%	Rs.30/= per kg		
	8302.42	-- Other, suitable for furniture			kg	8302.42												30%	12%	5%	2%	Rs.30/= per kg		
	8302.49	-- Other			kg	8302.49												30%	12%	5%	2%	Rs.30/= per kg		
	8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures			kg	8302.50												30%	12%	5%	2%	Rs.30/= per kg		
	8302.60	- Automatic door closers			kg	8302.60					Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.30/= per kg		
83.03	8303.00	**Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.**			kg	8303.00												30%	12%	5%	2%	Rs.30/= per kg		
83.04	8304.00	**Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.**			kg	8304.00												30%	12%	5%	2%	Rs.30/= per kg		

HS Hdg.	HS Code	Description	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
						Preferential											Gen.						
						AP	AD	BN	GT	IN	PK	SA	SF	SD									
83.05		**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**																					
	8305.10	- Fittings for loose-leaf binders or files		kg	8305.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.30/= per kg		
	8305.20	- Staples in strips		kg	8305.20	28.5%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.30/= per kg		
	8305.90	- Other, including parts		kg	8305.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.30/= per kg		
83.06		**Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.**																					
	8306.10	- Bells, gongs and the like :			8306.10																		
	8306.10.10	--- For bicycles		kg	8306.10.10												5%	12%	5%	2%	Rs.30/= per kg		
	8306.10.90	--- Other		kg	8306.10.90												30%	12%	5%	2%	Rs.30/= per kg		
		- Statuettes and other ornaments :																					
	8306.21	-- Plated with precious metal		kg	8306.21					Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.30/= per kg		
	8306.29	-- Other		kg	8306.29	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.30/= per kg		
	8306.30	- Photograph, picture or similar frames; mirrors		kg	8306.30	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	Rs.30/= per kg		
83.07		**Flexible tubing of base metal, with or without fittings.**																					
	8307.10	- Of iron or steel		kg	8307.10					Free	Free		4%	1.5%			5%	12%	5%	2%	10%		
	8307.90	- Of other base metal		kg	8307.90					Free	Free		4%	1.5%			5%	12%	5%	2%	10%		
83.08		**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, hand bags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**																					
	8308.10	- Hooks, eyes and eyelets		kg	8308.10						Free						15%	12%	5%	2%			
	8308.20	- Tubular or bifurcated rivets		kg	8308.20						Free						15%	12%	5%	2%			
	8308.90	- Other, including parts		kg	8308.90						Free						15%	12%	5%	2%			
83.09		**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**																					
	8309.10	- Crown corks		kg	8309.10												15%	12%	5%	2%	Rs.30/= per kg		
	8309.90	- Other :			8309.90																		
	8309.90.10	--- Roll-over capsules		kg	8309.90.10												30%	12%	5%	2%	Rs.30/= per kg		
	8309.90.20	--- Fastening of iron or steel for sealing bags		kg	8309.90.20												30%	12%	5%	2%	Rs.30/= per kg		
	8309.90.30	--- End cap with easy open ends for metal cans		kg	8309.90.30												Free						
	8309.90.90	--- Other		kg	8309.90.90												15%	12%	5%	2%	Rs.30/= per kg		
83.10	8310.00	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.**		kg	8310.00												30%	12%	5%	2%	Rs.50/= per kg		

HS Hdg.	HS Code	Description	ICL	Unit
83.11		**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used of soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.**		
	8311.10	- Coated electrodes of base metal, for electric arc-welding		kg
	8311.20	- Cored wire of base metal, for electric arc-welding		kg
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame		kg
	8311.90	- Other		kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8311.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
8311.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
8311.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
8311.90					Free	Free		4%	1.5%			5%	12%	5%	2%			

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 :

~~Ink-jet printing machines (heading 84.43).~~

(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; ~~and~~
(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 ~~Note 5(B)~~ Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2.- 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	Ref	ICL	Unit
84.01		**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**			
	8401.10	- Nuclear reactors		L	kg
	8401.20	- Machinery and apparatus for isotopic separation, and parts thereof			kg
	8401.30	- Fuel elements (cartridges), non-irradiated			kg
	8401.40	- Parts of nuclear reactors		L	kg
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
	8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour			kg
	8402.19	-- Other vapour generating boilers, including hybrid boilers			kg
	8402.20	- Super-heated water boilers			kg
	8402.90	- Parts			kg
84.03		**Central heating boilers other than those of heading 84.02.**			
	8403.10	- Boilers			u
	8403.90	- Parts			kg
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
	8404.20	- Condensers for steam or other vapour power units			kg
	8404.90	- Parts			kg
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
	8405.90	- Parts			kg
84.06		**Steam turbines and other vapour turbines.**			
	8406.10	- Turbines for marine propulsion			u
		- Other turbines :			
	8406.81	-- Of an output exceeding 40 MW			u
	8406.82	-- Of an output not exceeding 40 MW			u
	8406.90	- Parts			kg
84.07		**Spark-ignition reciprocating or rotary internal combustion piston engines (+).**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8401.10					Free	Free		Free	Free			Free	12%	5%	2%			
8401.20					Free	Free		Free	Free			Free	12%	5%	2%			
8401.30					Free	Free		Free	Free			Free	12%	5%	2%			
8401.40					Free	Free		Free	Free			Free	12%	5%	2%			
8402.11					Free	Free		Free				Free	Ex	5%	2%			
8402.12					Free	Free		Free				Free	Ex	5%	2%			
8402.19					Free	Free		Free				Free	Ex	5%	2%			
8402.20					Free	Free		Free				Free	Ex	5%	2%			
8402.90	Free				Free	Free		Free				Free	Ex	5%	2%			
8403.10					Free	Free		Free	Free			Free	12%	5%	2%			
8403.90					Free	Free		Free	Free			Free	12%	5%	2%			
8404.10					Free	Free		Free	Free			Free	12%	5%	2%			
8404.20					Free	Free		Free	Free			Free	12%	5%	2%			
8404.90					Free	Free		Free	Free			Free	12%	5%	2%			
8405.10					Free	Free		Free	Free			Free	12%	5%	2%			
8405.90					Free	Free		Free	Free			Free	12%	5%	2%			
8406.10					Free	Free		Free	Free			Free	12%	5%	2%			
8406.81					Free	Free		Free	Free			Free	12%	5%	2%			
8406.82					Free	Free		Free	Free			Free	12%	5%	2%			
8406.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8407.10	-	Aircraft engines			u
		-	Marine propulsion engines :			
	8407.21	--	Outboard motors			u
	8407.29	--	Other :			u
		-	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 :			
	8407.31.10	---	Two-stroke petrol engins of a kind used for the propulsion of auto-trishaws (three-wheelers)		L	u
	8407.31.20	---	Other, used			u
	8407.31.90	---	Other			u
	8407.32	--	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :			
	8407.32.10	---	Two-stroke petrol engins of a kind used for the propulsion of auto-trishaws (three-wheelers)		L	u
	8407.32.20	---	Other, used			u
	8407.32.90	---	Other			u
	8407.33	--	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :			
	8407.33.10	---	Two-stroke petrol engins of a kind used for the propulsion of auto-trishaws (three-wheelers)		L	u
	8407.33.20	---	Other, used			u
	8407.33.90	---	Other			u
	8407.34	--	Of a cylinder capacity exceeding 1,000 cc :			
	8407.34.10	---	More than ten years old			u
	8407.34.90	---	Other			u
	8407.90	-	Other engines :			
	8407.90.10	---	More than ten years old			u
	8407.90.90	---	Other			u
84.08			**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**			
	8408.10	-	Marine propulsion engines			
	8408.10.10	---	Two stroke engines, of less than 1000cc engine capacity		L	u
	8408.10.90	---	Other			u
	8408.20	-	Engines of a kind used for the propulsion of vehicles of Chapter 87 :			
		---	Used			
	8408.20.11	----	For pedestrian controlled tractors			u
	8408.20.12	----	Other, two stroke engines, of less than 1000cc engine capacity		L	u
	8408.20.19	----	Other			u
		---	Other			
	8408.20.91	----	For pedestrian controlled tractors			u
	8408.20.92	----	Other, two stroke engines, of less than 1000cc engine capacity		L	u
	8408.20.99	----	Other			u
	8408.90	-	Other engines :			
		---	Used			
	8408.90.11	----	Two stroke engines, of less than 1000cc engine capacity		L	u
	8408.90.19	----	Other			u
		---	Other			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8407.10					Free	Free		Free	Free			Free	12%	5%	2%			
8407.21					Free	Free		Free	Free			Free	12%	5%	2%			
8407.29					Free	Free		Free	Free			Free	12%	5%	2%			
8407.31																		
8407.31.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.31.20	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.31.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.32																		
8407.32.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.32.20	13.5%				Free	Free		10.83%	4.5%			15%						
8407.32.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.33																		
8407.33.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.33.20	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.33.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.34																		
8407.34.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.34.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.90																		
8407.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8407.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8408.10																		
8408.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
8408.10.90					Free	Free		Free	Free			Free	12%	5%	2%			
8408.20																		
8408.20.10																		
8408.20.11	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8408.20.12	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8408.20.19	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8408.20.90																		
8408.20.91	13.5%				Free	Free		Free	Free			Free	12%	5%	2%			
8408.20.92	13.5%				Free	Free		Free	Free			Free	12%	5%	2%			
8408.20.99	13.5%				Free	Free		Free	Free			Free	12%	5%	2%			
8408.90																		
8408.90.10																		
8408.90.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8408.90.19					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8408.90.90																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	8408.90.91	---- Two stroke engines, of less than 1000cc engine capacity		L	u
	8408.90.99	---- Other			u
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
		- 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 engins of a kind used for the propulsion of auto-trishaws (three-wheelers)		L	kg
	8409.91.90	--- Other			kg
	8409.99	-- Other			kg
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
	8410.12	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW			u
	8410.13	-- Of a power exceeding 10,000 kW			u
	8410.90	- Parts, including regulators			kg
84.11		**Turbo-jets, turbo-propellers and other gas turbines (+).**			
		- Turbo-jets :			
	8411.11	-- Of a thrust not exceeding 25 kN			u
	8411.12	-- Of a thrust exceeding 25 kN			u
		- Turbo-propellers :			
	8411.21	-- Of a power not exceeding 1,100 kW			u
	8411.22	-- Of a power exceeding 1,100 kW			u
		- Other gas turbines :			
	8411.81	-- Of a power not exceeding 5,000 kW			u
	8411.82	-- Of a power exceeding 5,000 kW			u
		- Parts :			
	8411.91	-- Of turbo-jets or turbo-propellers			kg
	8411.99	-- Other			kg
84.12		**Other engines and motors.**			
	8412.10	- Reaction engines other than turbo-jets			u
		- Hydraulic power engines and motors :			
	8412.21	-- Linear acting (cylinders)			u
	8412.29	-- Other			u
		- Pneumatic power engines and motors :			
	8412.31	-- Linear acting (cylinders)			u
	8412.39	-- Other			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8408.90.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8408.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8409.10					Free	Free		Free	Free			Free	12%	5%	2%			
8409.91																		
8409.91.10	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8409.91.90	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8409.99	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8410.11					Free	Free		Free	Free			Free	12%	5%	2%			
8410.12					Free	Free		Free	Free			Free	12%	5%	2%			
8410.13					Free	Free		Free	Free			Free	12%	5%	2%			
8410.90					Free	Free		Free	Free			Free	12%	5%	2%			
8411.11					Free	Free		Free	Free			Free	12%	5%	2%			
8411.12	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8411.21					Free	Free		Free	Free			Free	12%	5%	2%			
8411.22					Free	Free		Free	Free			Free	12%	5%	2%			
8411.81					Free	Free		Free	Free			Free	12%	5%	2%			
8411.82					Free	Free		Free	Free			Free	12%	5%	2%			
8411.91					Free	Free		Free	Free			Free	Ex	5%	2%			
8411.99					Free	Free		Free	Free			Free	12%	5%	2%			
8412.10					Free	Free		Free	Free			Free	12%	5%	2%			
8412.21					Free	Free		Free	Free			Free	12%	5%	2%			
8412.29					Free	Free		Free	Free			Free	12%	5%	2%			
8412.31					Free	Free		Free	Free			Free	12%	5%	2%			
8412.39					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8412.80	-	Other			u
	8412.90	-	Parts			kg
84.13		**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators (+).**				
		-	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
	8413.19	--	Other			u
	8413.20	-	Hand pumps, other than those of subheading 8413.11 or 8413.19			u
	8413.30	-	Fuel, lubricating or cooling medium pumps for internal combustion piston engines			u
	8413.40	-	Concrete pumps			u
	8413.50	-	Other reciprocating positive displacement pumps			u
	8413.60	-	Other rotary positive displacement pumps			u
	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
	8413.70.19	----	Other			u
		---	Other			u
	8413.70.91	----	Used			u
	8413.70.99	----	Other			u
		-	Other pumps; liquid elevators :			
	8413.81	--	Pumps			u
	8413.82	--	Liquid elevators			u
		-	Parts :			
	8413.91	--	Of pumps :			
	8413.91.10	---	Housings			kg
	8413.91.90	---	Other			kg
	8413.92	--	Of liquid elevators			kg
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
	8414.20	-	Hand or foot-operated air pump			u
	8414.30	-	Compressors of a kind used in refrigerating equipment			u
	8414.40	-	Air compressors mounted on a wheeled chassis for towing			u
		-	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
	8414.59	--	Other			u
	8414.60	-	Hoods having a maximum horizontal side not exceeding 120 cm			u
	8414.80	-	Other			u
	8414.90	-	Parts:			
	8414.90.10	---	Parts of subheading 8414.51 and national subdivision 8414.59			kg
	8414.90.90	---	Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8412.80					Free	Free		Free	Free			Free	12%	5%	2%			
8412.90					Free	Free		Free	Free			Free	12%	5%	2%			
8413.11					Free	Free		Free	Free			Free	12%	5%	2%			
8413.19					Free	Free		Free	Free			Free	12%	5%	2%			
8413.20					Free	Free		Free	Free			Free	12%	5%	2%			
8413.30					Free	Free		Free	Free			Free	12%	5%	2%			
8413.40					Free	Free		Free				Free	Ex	5%	2%			
8413.50					Free	Free		Free	Free			Free	12%	5%	2%			
8413.60												30%	12%	5%	2%			
8413.70																		
8413.70.11												30%	12%	5%	2%			
8413.70.19												30%	12%	5%	2%			
841370.91												Free	12%	5%	2%			
841370.99												Free	12%	5%	2%			
8413.81					Free	Free		Free	Free			Free	Con	5%	2%			
8413.82					Free	Free		Free	Free			Free	12%	5%	2%			
8413.91																		
8413.91.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
8413.91.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8413.92												15%	12%	5%	2%			
8414.10					Free	Free		Free	Free			Free	12%	5%	2%			
8414.20					Free	Free		Free	Free			Free	12%	5%	2%			
8414.30					Free	Free		Free				Free	12%	5%	2%			
8414.40					Free	Free		Free				Free	12%	5%	2%			
8414.51		Free	Free		Free	Free		Free	Free			Free	Ex	5%	2%			
8414.59												Free	12%	5%	2%			
8414.60					Free	Free		Free	Free			Free	12%	5%	2%			
8414.80					Free	Free		Free	Free			Free	12%	5%	2%			
8414.90																		
8414.90.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
8414.90.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
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" :				8415.10																		
	8415.10.10	--- Used / reconditioned		L	u	8415.10.10												30%	12%	5%	2%			
		--- "Split system" :																						
	8415.10.21	---- Of a capacity not exceeding 9,000 BTU			u	8415.10.21					Free							30% 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	8415.10.22					Free							30% 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	8415.10.23					Free							30% 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	8415.10.24					Free							30% 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	8415.10.25					Free							30% or Rs. 14930/= per u	12%	5%	2%			
	8415.10.29	---- Other			u	8415.10.29					Free							30%	12%	5%	2%			
		--- Self-contained :																						
	8415.10.31	---- Of a capacity not exceeding 9,000 BTU			u	8415.10.31	28.5% or Rs. 3420/= per u											30% or Rs. 3600/= per u	12%	5%	2%			
	8415.10.32	---- Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU			u	8415.10.32	28.5% or Rs. 4132/= per u											30% 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	8415.10.33	28.5% or Rs. 6032/= per u											30% 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	8415.10.34												30% 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	8415.10.35												30% or Rs. 16900/= per u	12%	5%	2%			
	8415.10.39	---- Other			u	8415.10.39												30%	12%	5%	2%			
	8415.20	- Of a kind used for persons, in motor vehicles :				8415.20																		
	8415.20.10	--- Used / reconditioned		L	u	8415.20.10												30%	12%	5%	2%			
	8415.20.90	--- Other			u	8415.20.90												30%	12%	5%	2%			
		- Other :																						

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	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
	8415.81.90	---	Other			u
	8415.82	--	Other, incorporating a refrigerating unit :			
	8415.82.10	---	Used / reconditioned		L	u
	8415.82.90	---	Other			u
	8415.83	--	Not incorporating a refrigerating unit :			
	8415.83.10	---	Used / reconditioned		L	u
	8415.83.90	---	Other			u
	8415.90	-	Parts			
		---	Outdoor units of split type air conditioning machines			
	8415.90.11	----	Used / reconditioned		L	kg
	8415.90.19	----	Other		L	kg
		---	Indoor units of split type air conditioning machines			
	8415.90.21	----	Used / reconditioned		L	kg
	8415.90.29	----	Other		L	kg
	8415.90.90	---	Other			kg
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
	8416.20	-	Other furnace burners, including combination burners			kg
	8416.30	-	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances			kg
	8416.90	-	Parts			kg
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
	8417.20	-	Bakery ovens, including biscuit ovens			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8415.81																		
8415.81.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8415.81.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8415.82																		
8415.82.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8415.82.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8415.83																		
8415.83.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8415.83.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8415.90																		
8415.90.11					Free	Free		17.5% or Rs. 10562/= per u	5% or Rs. 3018/= per u			30% or Rs. 16900/= per u	12%	5%	2%			
8415.90.19					Free	Free		17.5% or Rs. 10562/= per u	5% or Rs. 3018/= per u			30% or Rs. 16900/= per u	12%	5%	2%			
8415.90.21					Free	Free		17.5% or Rs. 10562/= per u	5% or Rs. 3018/= per u			30% or Rs. 16900/= per u	12%	5%	2%			
8415.90.29					Free	Free		17.5% or Rs. 10562/= per u	5% or Rs. 3018/= per u			30% or Rs. 16900/= per u	12%	5%	2%			
8415.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8416.10					Free	Free		Free	Free			Free	12%	5%	2%			
8416.20					Free	Free		Free	Free			Free	12%	5%	2%			
8416.30					Free	Free		Free	Free			Free	12%	5%	2%			
8416.90					Free	Free		Free	Free			Free	12%	5%	2%			
8417.10					Free	Free		Free	Free			Free	12%	5%	2%			
8417.20					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	8417.80	-	Other			u	8417.80					Free	Free		Free	Free			Free	12%	5%	2%			
	8417.90	-	Parts			kg	8417.90					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																			
	8418.10.10	---	Used / reconditioned		L	u	8418.10.10	12.5%				Free	Free		9.0%	2.5%			15%	12%	5%	2%	15%	17%	
	8418.10.90	---	Other			u	8418.10.90	12.5%				Free	Free		9.0%	2.5%			15%	12%	5%	2%	15%	17%	
		-	Refrigerators, household type :																							
	8418.21	--	Compression-type :				8418.21																			
	8418.21.10	---	Used / reconditioned		L	u	8418.21.10	12.5%				Free	Free						15%	12%	5%	2%	15%	17%	
	8418.21.20	---	Single door type :			u	8418.21.20	12.6%				Free	Free						15%	12%	5%	2%	15%	17%	
	8418.21.30	---	Double door type :			u	8418.21.30	12.6%				Free	Free						15%	12%	5%	2%	15%	17%	
	8418.29	--	Other :				8418.29																			
	8418.29.10	---	Used / reconditioned absorption-type, electrical		L	u	8418.29.10	12.6%				Free	Free		9.0%	2.5%			15%	12%	5%	2%	15%	17%	
	8418.29.20	---	Other absorption-type, electrical			u	8418.29.20	12.6%				Free	Free		9.0%	2.5%			15%	12%	5%	2%	15%	17%	
	8418.29.30	---	Other used / reconditioned		L	u	8418.29.30	12.6%											15%	12%	5%	2%	15%	17%	
	8418.29.90	---	Other			u	8418.29.90	12.6%											15%	12%	5%	2%	15%	17%	
	8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :				8418.30																			
	8418.30.10	---	Not exceeding 566 l used / reconditioned		L	u	8418.30.10	25%				Free	Free		17.5%	5%			30%	12%	5%	2%		17%	
	8418.30.20	---	Other, not exceeding 566 l			u	8418.30.20	25%				Free	Free		17.5%	5%			30%	12%	5%	2%		17%	
	8418.30.30	---	Other, used / reconditioned		L	u	8418.30.30					Free	Free		Free	Free			Free	12%	5%	2%			
	8418.30.90	---	Other			u	8418.30.90					Free	Free		Free	Free			Free	12%	5%	2%			
	8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :				8418.40																			
	8418.40.10	---	Not exceeding 566 l used / reconditioned		L	u	8418.40.10	25%											30%	12%	5%	2%		17%	
	8418.40.20	---	Other, not exceeding 566 l			u	8418.40.20	25%											30%	12%	5%	2%		17%	
	8418.40.30	---	Other, used / reconditioned		L	u	8418.40.30												Free	12%	5%	2%			
	8418.40.90	---	Other			u	8418.40.90												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																			
	8418.50.10	---	Used / reconditioned		L	u	8418.50.10	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8418.50.90	---	Other			u	8418.50.90	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 :				8418.61																			
	8418.61.10	---	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned		L	u	8418.61.10	11.25%					Free						15%	12%	5%	2%			
	8418.61.20	---	Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l			u	8418.61.20	Free					Free						Free	12%	5%	2%			
	8418.61.30	---	Blast-freezers for preserving poultry meat used/ reconditioned		L	u	8418.61.30	Free					Free						Free	Ex	5%	2%			
	8418.61.40	---	Other, blast-freezers for preserving poultry meat			u	8418.61.40	Free					Free						Free	Ex	5%	2%			
	8418.61.50	---	Milk chilling tanks used/ reconditioned		L	u	8418.61.50	Free					Free						Free	Ex	5%	2%			
	8418.61.60	---	Other, milk chilling tanks			u	8418.61.60	Free					Free						Free	Ex	5%	2%			
	8418.61.70	---	Other, used / reconditioned		L	u	8418.61.70	Free					Free						Free	12%	5%	2%			
	8418.61.90	---	Other			u	8418.61.90	Free					Free						Free	12%	5%	2%			
	8418.69	--	Other :				8418.69																			
	8418.69.10	---	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned		L	kg	8418.69.10	11.25%					Free						15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	8418.69.20	--- Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l			kg
	8418.69.30	--- Blast-freezers for preserving poultry meat used/ reconditioned		L	kg
	8418.69.40	--- Other, blast-freezers for preserving poultry meat			kg
	8418.69.50	--- Milk chilling tanks used/ reconditioned		L	kg
	8418.69.60	--- Other, milk chilling tanks			kg
	8418.69.70	--- Other, used/ re-conditioned		L	kg
	8418.69.90	--- Other:			kg
		- Parts :			
	8418.91	-- Furniture designed to receive refrigerating or freezing equipment :			
	8418.91.10	--- Cabinets for refrigerators			kg
	8418.91.20	--- Other cabinets			kg
	8418.91.90	--- Other			kg
	8418.99	-- Other			kg
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
	8419.19	-- Other			u
	8419.20	- Medical, surgical or laboratory sterilisers			u
		- Dryers :			
	8419.31	-- For agricultural products			u
	8419.32	-- For wood, paper pulp, paper or paperboard			u
	8419.39	-- Other			u
	8419.40	- Distilling or rectifying plant			u
	8419.50	- Heat exchange units			u
	8419.60	- Machinery for liquefying air or other gases			u
		- Other machinery, plant and equipment :			
	8419.81	-- For making hot drinks or for cooking or heating food			u
	8419.89	-- Other :			
	8419.89.10	--- Equipment for pasteurization and sterilization of milk			u
	8419.89.90	--- Other			u
	8419.90	- Parts			kg
84.20		**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**			
	8420.10	- Calendering or other rolling machines			u
		- Parts :			
	8420.91	-- Cylinders			kg
	8420.99	-- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8418.69.20	11.25%					Free						15%	12%	5%	2%			
8418.69.30	Free					Free						Free	Ex	5%	2%			
8418.69.40	Free					Free						Free	12%	5%	2%			
8418.69.50	Free					Free						Free	Ex	5%	2%			
8418.69.60	Free					Free						Free	Ex	5%	2%			
8418.69.70	Free					Free						Free	12%	5%	2%			
8418.69.90	Free					Free						Free	12%	5%	2%			
8418.91																		
8418.91.10												5%	12%	5%	2%		20%	
8418.91.20												30%	12%	5%	2%		17%	
8418.91.90	7.5%											15%	12%	5%	2%			
8418.99	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8419.11					Free	Free		Free	Free			Free	12%	5%	2%			
8419.19					Free	Free		Free	Free			Free	12%	5%	2%			
8419.20					Free	Free		Free	Free			Free	12%	5%	2%			
8419.31					Free	Free		Free	Free			Free	12%	5%	2%			
8419.32					Free	Free		Free	Free			Free	12%	5%	2%			
8419.39	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8419.40					Free	Free		Free	Free			Free	12%	5%	2%			
8419.50					Free	Free		Free	Free			Free	12%	5%	2%			
8419.60					Free	Free		Free	Free			Free	12%	5%	2%			
8419.81					Free	Free		Free	Free			Free	12%	5%	2%			
8419.89																		
8419.89.10					Free	Free		Free				Free	Ex	5%	2%			
8419.89.90					Free	Free		Free	Free			Free	12%	5%	2%			
8419.90					Free	Free		Free	Free			Free	12%	5%	2%			
8420.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8420.91					Free	Free		Free	Free			Free	Ex	5%	2%			
8420.99					Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
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
	8421.12	--	Clothes-dryers			u
	8421.19	--	Other :			
	8421.19.10	---	Centrifuges for testing of milk including milk-fat			u
	8421.19.90	---	Other			u
		-	Filtering or purifying machinery and apparatus for liquids :			
	8421.21	--	For filtering or purifying water :			
	8421.21.10	---	Household, candle type			u
	8421.21.90	---	Other			u
	8421.22	--	For filtering or purifying beverages other than water			u
	8421.23	--	Oil or petrol-filters for internal combustion engines:			
	8421.23.10	---	Energy serving ceramic filters for motor vehicles			u
	8421.23.90	---	Other			u
	8421.29	--	Other			u
		-	Filtering or purifying machinery and apparatus for gases :			
	8421.31	--	Intake air filters for internal combustion engines			u
	8421.39	--	Other			u
		-	Parts :			
	8421.91	--	Of centrifuges, including centrifugal dryers			kg
	8421.99	--	Other :			
	8421.99.10	---	Replacement oil filter cartridges (elements) for internal combustion engines			kg
	8421.99.20	---	Replacement air filter cartridges (elements) for internal combustion engines			kg
	8421.99.90	---	Other			kg
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
	8422.19	--	Other			u
	8422.20	-	Machinery for cleaning or drying bottles or other containers			u
	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
	8422.30.20	---	Tea bag packaging machines producing tea bags made of filter paper to accommodate up to 4 g of tea			u
	8422.30.30	---	For canning fruit / vegetables			u
	8422.30.90	---	Other			u
	8422.40	-	Other packing or wrapping machinery (including heat-shrink wrapping machinery)			u
	8422.90	-	Parts			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8421.11					Free	Free		Free	Free			Free	12%	5%	2%			
8421.12					Free	Free		Free	Free			Free	12%	5%	2%			
8421.19																		
8421.19.10					Free	Free		Free				Free	Ex	5%	2%			
8421.19.90	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8421.21																		
8421.21.10						Free						15%	12%	5%	2%			
8421.21.90						Free						Free	12%	5%	2%			
8421.22												15%	12%	5%	2%			
8421.23																		
8421.23.10												5%	12%	5%	2%			
8421.23.90												30%	12%	5%	2%			
8421.29	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8421.31												30%	12%	5%	2%			
8421.39	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8421.91					Free	Free		Free	Free			Free	12%	5%	2%			
8421.99																		
8421.99.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
8421.99.20					Free	Free		17.5%	5%			30%	12%	5%	2%			
8421.99.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8422.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%		30%	
8422.19					Free	Free		Free	Free			Free	12%	5%	2%			
8422.20					Free	Free		Free	Free			Free	12%	5%	2%			
8422.30																		
8422.30.10					Free	Free		Free				Free	Ex	5%	2%			
8422.30.20					Free	Free		Free				Free	Ex	5%	2%			
8422.30.30					Free	Free		Free				Free	Ex	5%	2%			
8422.30.90					Free	Free		Free	Free			Free	12%	5%	2%			
8422.40					Free	Free		Free	Free			Free	12%	5%	2%			
8422.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
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																	
	8423.10.10	--- Personal weighing machines, including baby scales			u	8423.10.10											5%	12%	5%	2%			
	8423.10.20	--- Household scales			u	8423.10.20											30%	12%	5%	2%	15%		
	8423.20	- Scales for continuous weighing of goods on conveyors			u	8423.20					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	8423.30					Free	Free		Free	Free		Free	12%	5%	2%			
		- Other weighing machinery :																					
	8423.81	-- Having a maximum weighing capacity not exceeding 30 kg			u	8423.81					Free	Free		17.5%	5%		30%	12%	5%	2%			
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg			u	8423.82	28.5%				Free	Free		17.5%	5%		30%	12%	5%	2%			
	8423.89	-- Other			u	8423.89					Free	Free		Free	Free		Free	12%	5%	2%			
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery :				8423.90																	
	8423.90.10	--- Weights			kg	8423.90.10	27%				Free	Free		17.5%	5%		30%	12%	5%	2%			
	8423.90.90	--- Parts			kg	8423.90.90	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	8424.10	11.25%					Free					15%	12%	5%	2%			
	8424.20	- Spray guns and similar appliances			u	8424.20					Free	Free		Free	Free		Free	Con	5%	2%			
	8424.30	- Steam or sand blasting machines and similar jet projecting machines			u	8424.30					Free	Free		Free	Free		Free	12%	5%	2%			
		- Other appliances :																					
	8424.81	-- Agricultural or horticultural			u	8424.81											Free	12%	5%	2%			
	8424.89	-- Other			u	8424.89					Free	Free		Free			Free	12%	5%	2%			
	8424.90	- Parts			kg	8424.90					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	8425.11					Free	Free		Free	Free		Free	12%	5%	2%			
	8425.19	-- Other			u	8425.19					Free	Free		Free	Free		Free	12%	5%	2%			
		- Winches; capstans :																					
	8425.31	-- Powered by electric motor			u	8425.31					Free	Free		Free	Free		Free	12%	5%	2%			
	8425.39	-- Other			u	8425.39					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	8425.41					Free	Free		Free	Free		Free	12%	5%	2%			
	8425.42	-- Other jacks and hoists, hydraulic			u	8425.42					Free	Free		Free	Free		Free	12%	5%	2%			
	8425.49	-- Other			u	8425.49					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.**																					

HS Hdg.	HS Code		Description	Ref	ICL	Unit
		-	Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :			
	8426.11	--	Overhead travelling cranes on fixed support			u
	8426.12	--	Mobile lifting frames on tyres and straddle carriers			u
	8426.19	--	Other			u
	8426.20	-	Tower cranes			u
	8426.30	-	Portal or pedestal jib cranes			u
		-	Other machinery, self-propelled :			
	8426.41	--	On tyres			u
	8426.49	--	Other			u
		-	Other machinery :			
	8426.91	--	Designed for mounting on road vehicles			u
	8426.99	--	Other			u
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
	8427.20	-	Other self-propelled trucks			u
	8427.90	-	Other trucks			u
84.28			**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**			
	8428.10	-	Lifts and skip hoists			u
	8428.20	-	Pneumatic elevators and conveyors			u
		-	Other continuous-action elevators and conveyors, for goods or materials :			
	8428.31	--	Specially designed for underground use			u
	8428.32	--	Other, bucket type			u
	8428.33	--	Other, belt type			u
	8428.39	--	Other			u
	8428.40	-	Escalators and moving walkways			u
	8428.60	-	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars			u
	8428.90	-	Other machinery			u
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
	8429.19	--	Other			u
	8429.20	-	Graders and levellers			u
	8429.30	-	Scrapers			u
	8429.40	-	Tamping machines and road rollers			u
		-	Mechanical shovels, excavators and shovel loaders:			
	8429.51	--	Front-end shovel loaders			u
	8429.52	--	Machinery with a 360º revolving superstructure			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8426.11					Free	Free		Free				Free	Ex	5%	2%			
8426.12					Free	Free		Free				Free	Ex	5%	2%			
8426.19					Free	Free		Free				Free	Ex	5%	2%			
8426.20					Free	Free		Free				Free	Ex	5%	2%			
8426.30					Free	Free		Free				Free	Ex	5%	2%			
8426.41					Free	Free		Free				Free	Ex	5%	2%			
8426.49					Free	Free		Free				Free	Ex	5%	2%			
8426.91					Free	Free		Free				Free	Ex	5%	2%			
8426.99					Free	Free		Free				Free	Ex	5%	2%			
8427.10					Free	Free		Free	Free			Free	12%	5%	2%			
8427.20					Free	Free		Free	Free			Free	12%	5%	2%			
8427.90					Free	Free		Free	Free			Free	12%	5%	2%			
8428.10					Free	Free		Free	Free			Free	12%	5%	2%			
8428.20					Free	Free		Free	Free			Free	12%	5%	2%			
8428.31					Free	Free		Free	Free			Free	12%	5%	2%			
8428.32					Free	Free		Free	Free			Free	12%	5%	2%			
8428.33	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8428.39					Free	Free		Free	Free			Free	12%	5%	2%			
8428.40					Free	Free		Free	Free			Free	12%	5%	2%			
8428.60					Free	Free		Free	Free			Free	12%	5%	2%			
8428.90					Free	Free		Free				Free	Ex	5%	2%			
8429.11					Free	Free		Free				Free	Ex	5%	2%			
8429.19					Free	Free		Free				Free	Ex	5%	2%			
8429.20					Free	Free		Free				Free	Ex	5%	2%			
8429.30					Free	Free		Free				Free	Ex	5%	2%			
8429.40					Free	Free		Free				Free	Ex	5%	2%			
8429.51					Free	Free		Free				Free	Ex	5%	2%			
8429.52					Free	Free		Free				Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	8429.59	-- Other			u	8429.59					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	8430.10					Free	Free		Free				Free	Ex	5%	2%			
	8430.20	- Snow-ploughs and snow-blowers			u	8430.20					Free	Free		Free	Free			Free	12%	5%	2%			
		- Coal or rock cutters and tunnelling machinery:																						
	8430.31	-- Self-propelled			u	8430.31					Free	Free		Free	Free			Free	12%	5%	2%			
	8430.39	-- Other			u	8430.39					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other boring or sinking machinery :																						
	8430.41	-- Self-propelled			u	8430.41					Free	Free		Free				Free	Ex	5%	2%			
	8430.49	-- Other			u	8430.49					Free	Free		Free	Free			Free	12%	5%	2%			
	8430.50	- Other machinery, self-propelled			u	8430.50					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other machinery, not self-propelled :																						
	8430.61	-- Tamping or compacting machinery			u	8430.61					Free	Free		Free	Free			Free	12%	5%	2%			
	8430.69	-- Other			u	8430.69					Free	Free		Free	Free			Free	12%	5%	2%			
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	8431.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8431.20	- Of machinery of heading 84.27			kg	8431.20					Free	Free		Free	Free			Free	12%	5%	2%			
		- Of machinery of heading 84.28 :																						
	8431.31	-- Of lifts, skip hoists or escalators			kg	8431.31					Free	Free		Free	Free			Free	12%	5%	2%			
	8431.39	-- Other			kg	8431.39					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	8431.41					Free	Free		Free	Free			Free	12%	5%	2%			
	8431.42	-- Bulldozer or angle dozerblades			kg	8431.42					Free	Free		Free	Free			Free	12%	5%	2%			
	8431.43	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49			kg	8431.43					Free	Free		Free	Free			Free	12%	5%	2%			
	8431.49	-- Other			kg	8431.49					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	8432.10						Free						5%	Ex	5%	2%			
		- Harrows, scarifiers, cultivators, weeders and hoes :																						
	8432.21	-- Disc harrows			u	8432.21						Free		4%	1.5%			5%	Ex	5%	2%			
	8432.29	-- Other			u	8432.29						Free		4%	1.5%			5%	Ex	5%	2%			
	8432.30	- Seeders, planters and transplanters			u	8432.30						Free		4%	1.5%			5%	Ex	5%	2%			
	8432.40	- Manure spreaders and fertiliser distributors			u	8432.40						Free		4%	1.5%			5%	Ex	5%	2%			
	8432.80	- Other machinery :				8432.80																		
	8432.80.10	--- Lawn or sports ground rollers			u	8432.80.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8432.80.90	--- Other			u	8432.80.90					Free	Free		4%	1.5%			5%	Ex	5%	2%			
	8432.90	- Parts :				8432.90																		
	8432.90.10	--- For lawn or sports-ground rollers			kg	8432.90.10						Free						15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	8432.90.90	--- Other			kg	8432.90.90						Free					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	8433.11				12%		Free					15%	Ex	5%	2%			
	8433.19	-- Other			u	8433.19				12%		Free					15%	Ex	5%	2%			
	8433.20	- Other mowers, including cutter bars for tractor mounting			u	8433.20	4%							4%	1.5%		5%	Ex	5%	2%			
	8433.30	- Other haymaking machinery			u	8433.30								4%	1.5%		5%	Ex	5%	2%			
	8433.40	- Straw or fodder balers, including pick-up balers			u	8433.40											5%	Ex	5%	2%			
		- Other harvesting machinery; threshing machinery :																					
	8433.51	-- Combine harvester-threshers			u	8433.51											Free	Ex	5%	2%			
	8433.52	-- Other threshing machinery			u	8433.52											5%	Ex	5%	2%			
	8433.53	-- Root or tuber harvesting machines			u	8433.53								4%	1.5%		5%	Ex	5%	2%			
	8433.59	-- Other			u	8433.59											5%	Ex	5%	2%			
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce :			u	8433.60								4%	1.5%		5%	Ex	5%	2%			
	8433.90	- Parts :				8433.90																	
	8433.90.10	--- Of machines of sub-heading 8433.11 and 8433.19			kg	8433.90.10	4%							4%	1.5%		5%	Ex	5%	2%			
	8433.90.90	--- Other			kg	8433.90.90	4%							4%	1.5%		5%	Ex	5%	2%			
84.34		**Milking machines and dairy machinery.**																					
	8434.10	- Milking machines			u	8434.10						Free	Free		Free			Free	Ex	Ex	Ex			
	8434.20	- Dairy machinery			u	8434.20						Free	Free		Free			Free	Ex	Ex	Ex			
	8434.90	- Parts			kg	8434.90						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	8435.10						Free	Free		Free	Free		Free	12%	5%	2%			
	8435.90	- Parts			kg	8435.90						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	8436.10						Free	Free		Free	Free		Free	Ex	5%	2%			
		- Poultry-keeping machinery; poultry incubators and brooders :																					
	8436.21	-- Poultry incubators and brooders			u	8436.21						Free	Free		Free			Free	Ex	5%	2%			
	8436.29	-- Other			u	8436.29						Free	Free		Free			Free	Ex	5%	2%			
	8436.80	- Other machinery			u	8436.80						Free	Free		Free	Free		Free	Ex	5%	2%			
		- Parts :																					
	8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders			kg	8436.91						Free	Free		Free	Free		Free	Ex	5%	2%			
	8436.99	-- Other			kg	8436.99						Free	Free		Free	Free		Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
84.37		**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.**																					
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables			u	8437.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	8437.80	- Other machinery			u	8437.80					Free	Free		Free	Free			Free	Ex	5%	2%			
	8437.90	- Parts			kg	8437.90					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	8438.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate			u	8438.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8438.30	- Machinery for sugar manufacture			u	8438.30				Free	Free	Free		Free	Free			Free	12%	5%	2%			
	8438.40	- Brewery machinery			u	8438.40					Free	Free		Free	Free			Free	12%	5%	2%			
	8438.50	- Machinery for the preparation of meat or poultry			u	8438.50					Free	Free		Free				Free	12%	5%	2%			
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables			u	8438.60					Free	Free		Free				Free	Ex	5%	2%			
	8438.80	- Other machinery :				8438.80																		
	8438.80.10	--- C.T.C and L.T.P tea machinery			u	8438.80.10												Free	Ex	5%	2%			
	8438.80.20	--- Colour separators for the tea industry			u	8438.80.20												Free	Ex	5%	2%			
	8438.80.30	--- Vertical type, electrostatic, stalk and fibre extractor			u	8438.80.30												30%	Ex	5%	2%			
	8438.80.40	--- Other tea machinery			u	8438.80.40												Free	Ex	Ex	2%			
	8438.80.90	--- Other			u	8438.80.90												Free	12%	5%	2%			
	8438.90	- Parts			kg	8438.90					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	8439.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8439.20	- Machinery for making paper or paperboard			u	8439.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8439.30	- Machinery for finishing paper or paperboard			u	8439.30					Free	Free		Free	Free			Free	12%	5%	2%			
		- Parts :																						
	8439.91	-- Of machinery for making pulp of fibrous cellulosic material			kg	8439.91					Free	Free		Free	Free			Free	12%	5%	2%			
	8439.99	-- Other			kg	8439.99					Free	Free		Free	Free			Free	12%	5%	2%			
84.40		**Book-binding machinery, including book-sewing machines.**																					
	8440.10	- Machinery			u	8440.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8440.90	- Parts			kg	8440.90					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	8441.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8441.20	- Machines for making bags, sacks or envelopes			u	8441.20	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	8441.30	Free				Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8441.40	-	Machines for moulding articles in paper pulp, paper or paperboard			u
	8441.80	-	Other machinery			u
	8441.90	-	Parts			kg
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
	8442.40	-	Parts of the foregoing machinery, apparatus or equipment			kg
	8442.50	-	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)			kg
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
	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
	8443.13	--	Other offset printing machinery			u
	8443.14	--	Letterpress printing machinery, reelfed, excluding flexographic printing			u
	8443.15	--	Letterpress printing machinery, other than reelfed, excluding flexographic printing			u
	8443.16	--	Flexographic printing machinery			u
	8443.17	--	Gravure printing machinery			u
	8443.19	--	Other :			
	8443.19.10	---	For textile fabrics			u
	8443.19.90	---	Other			u
		-	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
	8443.31.90	---	Other			u
	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
	8443.32.20	---	Teleprinters			u
	8443.32.30	---	Printers for textile fabrics			u
	8443.32.40	---	Other printers			u
	8443.32.90	---	Other			u
	8443.39	--	Other :			
	8443.39.10	---	Multi-colour copying machines, whether or not combined with printers and / or facsimile machines		L	u
	8443.39.20	---	Printers for textile fabrics			u
	8443.39.30	---	Other printers			u
	8443.39.90	---	Other			u
		-	Parts and accessories :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8441.40					Free	Free		Free	Free			Free	12%	5%	2%			
8441.80	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8441.90					Free	Free		Free	Free			Free	12%	5%	2%			
8442.30					Free	Free		Free	Free			Free	12%	5%	2%			
8442.40					Free	Free		Free	Free			Free	12%	5%	2%			
8442.50					Free	Free		Free	Free			Free	12%	5%	2%			
8443.11					Free	Free		Free	Free			Free	12%	5%	2%			
8443.12					Free	Free		Free	Free			Free	12%	5%	2%			
8443.13					Free	Free		Free	Free			Free	12%	5%	2%			
8443.14					Free	Free		Free	Free			Free	12%	5%	2%			
8443.15					Free	Free		Free	Free			Free	12%	5%	2%			
8443.16					Free	Free		Free	Free			Free	12%	5%	2%			
8443.17					Free	Free		Free	Free			Free	12%	5%	2%			
8443.19																		
8443.19.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8443.19.90					Free	Free		Free	Free			Free	12%	5%	2%			
8443.31																		
8443.31.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8443.31.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8443.32																		
8443.32.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8443.32.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
8443.32.30					Free	Free		Free	Free			Free	Ex	5%	2%			
8443.32.40					Free	Free		Free	Free			Free	Ex	5%	2%			
8443.32.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8443.39																		
8443.39.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8443.39.20					Free	Free		Free	Free			Free	Ex	5%	2%			
8443.39.30	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8443.39.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	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	8443.91					Free	Free		Free	Free			Free	12%	5%	2%			
	8443.99	-- Other :				8443.99																	
	8443.99.10	--- Parts and accessories of copying machines			kg	8443.99.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8443.99.20	--- Parts and accessories of facsimile machines or teleprinters			kg	8443.99.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8443.99.30	--- Parts and accessories of printers of national subdivision 8443.32.40			kg	8443.99.30					Free	Free		Free	Free			Free	Ex	5%	2%			
	8443.99.90	--- Other			kg	8443.99.90					Free	Free		Free	Free			Free	12%	5%	2%			
84.44	8444.00	**Machines for extruding, drawing, texturing or cutting man-made textile materials.**			u	8444.00					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	8445.11					Free	Free		Free	Free			Free	Ex	2%	2%			
	8445.12	-- Combing machines			u	8445.12					Free	Free		Free	Free			Free	Ex	2%	2%			
	8445.13	-- Drawing or roving machines			u	8445.13					Free	Free		Free	Free			Free	Ex	2%	2%			
	8445.19	-- Other			u	8445.19					Free	Free		Free	Free			Free	Ex	2%	2%			
	8445.20	- Textile spinning machines			u	8445.20					Free	Free		Free	Free			Free	Ex	2%	2%			
	8445.30	- Textile doubling or twisting machines			u	8445.30					Free	Free		Free	Free			Free	Ex	2%	2%			
	8445.40	- Textile winding (including weft-winding) or reeling machines			u	8445.40					Free	Free		Free	Free			Free	Ex	2%	2%			
	8445.90	- Other			u	8445.90					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	8446.10					Free	Free		Free	Free			Free	Ex	2%	2%			
		- For weaving fabrics of a width exceeding 30 cm, shuttle type :																					
	8446.21	-- Power looms			u	8446.21					Free	Free		Free	Free			Free	Ex	2%	2%			
	8446.29	-- Other			u	8446.29					Free	Free		Free	Free			Free	Ex	2%	2%			
	8446.30	- For weaving fabrics of a width exceeding 30 cm, shuttleless type			u	8446.30					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	8447.11					Free	Free		Free	Free			Free	Ex	2%	2%			
	8447.12	-- With cylinder diameter exceeding 165 mm			u	8447.12					Free	Free		Free	Free			Free	Ex	2%	2%			
	8447.20	- Flat knitting machines; stitch-bonding machines			u	8447.20					Free	Free		Free	Free			Free	Ex	2%	2%			
	8447.90	- Other			u	8447.90					Free	Free		Free	Free			Free	Ex	2%	2%			
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).**																					

HS Hdg.	HS Code		Description	Ref	ICL	Unit
		-	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
	8448.19	--	Other			kg
	8448.20	-	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery			kg
		-	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :			
	8448.31	--	Card clothing			kg
	8448.32	--	Of machines for preparing textile fibers, other than card clothing			kg
	8448.33	--	Spindles, spindle flyers, spinning rings and ring travellers			kg
	8448.39	--	Other			kg
		-	Parts and accessories of weaving machines (looms) or of their auxiliary machinery :			
	8448.42	--	Reeds for looms, healds and heald-frames			kg
	8448.49	--	Other			kg
		-	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
	8448.59	--	Other			kg
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
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
	8450.11.20	---	Used / reconditioned		L	u
		---	Other, top loading :			
	8450.11.31	----	Of a dry linen capacity less than 4 kg			u
	8450.11.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg			u
	8450.11.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg			u
	8450.11.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg			u
	8450.11.39	----	Other			u
		---	Other, front loading :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8448.11					Free	Free		Free	Free			Free	Ex	5%	2%			
8448.19					Free	Free		Free	Free			Free	Ex	5%	2%			
8448.20					Free	Free		Free	Free			Free	Ex	5%	2%			
8448.31					Free	Free		Free	Free			Free	Ex	5%	2%			
8448.32					Free	Free		Free	Free			Free	Ex	5%	2%			
8448.33					Free	Free		Free	Free			Free	Ex	5%	2%			
8448.39					Free	Free		Free	Free			Free	Ex	5%	2%			
8448.42					Free	Free		Free	Free			Free	Ex	5%	2%			
8448.49					Free	Free		Free	Free			Free	Ex	5%	2%			
8448.51					Free	Free		Free	Free			Free	Ex	2.5%	2%			
8448.59					Free	Free		Free	Free			Free	Ex	5%	2%			
8449.00					Free	Free		Free	Free			Free	12%	5%	2%			
8450.11																		
8450.11.10												15%	12%	5%	2%		25%	
8450.11.20												30%	12%	5%	2%		25%	
8450.11.31												30% or Rs. 2500/= per u	12%	5%	2%		25%	
8450.11.32												30% or Rs. 3000/= per u	12%	5%	2%		25%	
8450.11.33												30% or Rs. 3500/= per u	12%	5%	2%		25%	
8450.11.34												30% or Rs. 4000/= per u	12%	5%	2%		25%	
8450.11.39												30%	12%	5%	2%		25%	

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8450.11.41	----	Of a dry linen capacity less than 4 kg			u
	8450.11.42	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg			u
	8450.11.43	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg			u
	8450.11.44	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg			u
	8450.11.49	----	Other			u
	8450.12	--	Other machines, with built-in centrifugal drier :			
	8450.12.10	---	Unassembled in completely knocked-down form			u
	8450.12.20	---	Used / reconditioned		L	u
		---	Other :			
	8450.12.31	----	Of a dry linen capacity less than 4 kg			u
	8450.12.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg			u
	8450.12.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg			u
	8450.12.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg			u
	8450.12.39	----	Other			u
	8450.19	--	Other :			
	8450.19.10	---	Unassembled in completely knocked-down form			u
	8450.19.20	---	Used / reconditioned		L	u
		---	Other :			
	8450.19.31	----	Of a dry linen capacity less than 4 kg			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8450.11.41												30% or Rs. 3000/= per u	12%	5%	2%		25%	
8450.11.42												30% or Rs. 3750/= per u	12%	5%	2%		25%	
8450.11.43												30% or Rs. 4350/= per u	12%	5%	2%		25%	
8450.11.44												30% or Rs. 5000/= per u	12%	5%	2%		25%	
8450.11.49												30%	12%	5%	2%		25%	
8450.12																		
8450.12.10												15%	12%	5%	2%		25%	
8450.12.20												30%	12%	5%	2%		25%	
8450.12.31												30% or Rs. 1200/= per u	12%	5%	2%		25%	
8450.12.32												30 % or Rs. 1700/= per u	12%	5%	2%		25%	
8450.12.33												30% or Rs. 2300/= per u	12%	5%	2%		25%	
8450.12.34												30% or Rs. 3000/= per u	12%	5%	2%		25%	
8450.12.39												30%	12%	5%	2%		25%	
8450.19																		
8450.19.10												15%	12%	5%	2%		25%	
8450.19.20												30%	12%	5%	2%		25%	
8450.19.31												30% or Rs. 1200/= per u	12%	5%	2%		25%	

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	8450.19.32	---- Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg			u
	8450.19.33	---- Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg			u
	8450.19.34	---- Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg			u
	8450.19.39	---- Other			u
	8450.20	- Machines, each of a dry linen capacity exceeding 10 kg			u
	8450.90	- Parts			u
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
		- Drying machines :			
	8451.21	-- Each of a dry linen capacity not exceeding 10 kg			u
	8451.29	-- Other			u
	8451.30	- Ironing machines and presses (including fusing presses)			u
	8451.40	- Washing, bleaching or dyeing machines :			
	8451.40.10	--- For textile yarns and fabrics			u
	8451.40.90	--- Other			u
	8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics			u
	8451.80	- Other machinery :			
	8451.80.10	--- For finishing textile fabrics			u
	8451.80.90	--- Other			u
	8451.90	- Parts			kg
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
	8452.10.90	--- Other			u
		- Other sewing machines :			
	8452.21	-- Automatic units			u
	8452.29	-- Other			u
	8452.30	- Sewing machine needles			kg
@@@	~~8452.40~~	~~- Furniture, bases and covers for sewing machines and parts thereof~~			~~kg~~

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8450.19.32												30% or Rs. 1700/= per u	12%	5%	2%		25%	
8450.19.33												30% or Rs. 2300/= per u	12%	5%	2%		25%	
8450.19.34												30% or Rs. 3000/= per u	12%	5%	2%		25%	
8450.19.39												30%	12%	5%	2%		25%	
8450.20					Free	Free		Free	Free			Free	12%	5%	2%			
8450.90					Free	Free		Free	Free			Free	12%	5%	2%			
8451.10					Free	Free		Free	Free			Free	12%	5%	2%			
8451.21					Free	Free		Free	Free			Free	12%	5%	2%			
8451.29					Free	Free		Free	Free			Free	12%	5%	2%			
8451.30					Free	Free		Free	Free			Free	12%	2%	2%			
8451.40																		
8451.40.10					Free	Free		Free	Free			Free	Ex	2%	2%			
8451.40.90					Free	Free		Free	Free			Free	12%	2%	2%			
8451.50					Free	Free		Free	Free			Free	Ex	2%	2%			
8451.80																		
8451.80.10					Free	Free		Free	Free			Free	Ex	2%	2%			
8451.80.90					Free	Free		Free	Free			Free	12%	5%	2%			
8451.90					Free	Free		Free	Free			Free	Ex	2.5%	2%			
8452.10																		
8452.10.10												15%	12%	5%	2%			
8452.10.90	24%											30%	12%	5%	2%			
8452.21					Free	Free		Free	Free			Free	12%	2%	2%			
8452.29				Free	Free	Free		Free	Free			Free	12%	2%	2%			
8452.30	Free				Free	Free		Free	Free			Free	12%	2.5%	2%			
~~8452.40~~												~~30%~~	~~12%~~	~~5%~~	~~2%~~			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
~~@@@~~	~~8452.90~~	~~-~~ ~~Other parts of sewing machines~~			~~kg~~	~~8452.90~~	~~Free~~				~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines				8452.90																		
	8452.90.10	- Furniture, bases and covers for sewing machines and parts thereof			kg	8452.90.10												30%	12%	2.5%	2%			
	8452.90.90	- Other parts of sewing machines			kg	8452.90.90	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	8453.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	8453.20	- Machinery for making or repairing footwear			u	8453.20					Free	Free		Free	Free			Free	Ex	5%	2%			
	8453.80	- Other machinery			u	8453.80					Free	Free		Free	Free			Free	Ex	5%	2%			
	8453.90	- Parts			kg	8453.90					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	8454.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8454.20	- Ingot moulds and ladles			u	8454.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8454.30	- Casting machines			u	8454.30					Free	Free		Free	Free			Free	12%	5%	2%			
	8454.90	- Parts			kg	8454.90					Free	Free		Free	Free			Free	12%	5%	2%			
84.55		**Metal-rolling mills and rolls therefor.**																						
	8455.10	- Tube mills			u	8455.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other rolling mills :																						
	8455.21	-- Hot or combination hot and cold			u	8455.21					Free	Free		Free	Free			Free	12%	5%	2%			
	8455.22	-- Cold			u	8455.22					Free	Free		Free	Free			Free	12%	5%	2%			
	8455.30	- Rolls for rolling mills			u	8455.30					Free	Free		Free	Free			Free	12%	5%	2%			
	8455.90	- Other parts			kg	8455.90					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	8456.10	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8456.20	- Operated by ultrasonic processes			u	8456.20	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8456.30	- Operated by electro-discharge processes			u	8456.30	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8456.90	- Other			u	8456.90	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	8457.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8457.20	- Unit construction machines (single station)			u	8457.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8457.30	- Multi-station transfer machines			u	8457.30					Free	Free		Free	Free			Free	12%	5%	2%			
84.58		**Lathes (including turning centres) for removing metal (+).**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
		- Horizontal lathes :																						
	8458.11	-- Numerically controlled			u	8458.11					Free	Free		Free	Free			Free	12%	5%	2%			
	8458.19	-- Other			u	8458.19					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other lathes :																						
	8458.91	-- Numerically controlled			u	8458.91					Free	Free		Free	Free			Free	12%	5%	2%			
	8458.99	-- Other			u	8458.99					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	8459.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other drilling machines :																						
	8459.21	-- Numerically controlled			u	8459.21					Free	Free		Free	Free			Free	12%	5%	2%			
	8459.29	-- Other			u	8459.29					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other boring-milling machines :																						
	8459.31	-- Numerically controlled			u	8459.31					Free	Free		Free	Free			Free	12%	5%	2%			
	8459.39	-- Other			u	8459.39					Free	Free		Free	Free			Free	12%	5%	2%			
	8459.40	- Other boring machines			u	8459.40					Free	Free		Free	Free			Free	12%	5%	2%			
		- Milling machines, knee-type :																						
	8459.51	-- Numerically controlled			u	8459.51					Free	Free		Free	Free			Free	12%	5%	2%			
	8459.59	-- Other			u	8459.59					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other milling machines :																						
	8459.61	-- Numerically controlled			u	8459.61					Free	Free		Free	Free			Free	12%	5%	2%			
	8459.69	-- Other			u	8459.69					Free	Free		Free	Free			Free	12%	5%	2%			
	8459.70	- Other threading or tapping machines			u	8459.70					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	8460.11					Free	Free		Free	Free			Free	12%	5%	2%			
	8460.19	-- Other			u	8460.19	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	8460.21	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8460.29	-- Other			u	8460.29	Free				Free	Free		Free	Free			Free	12%	5%	2%			
		- Sharpening (tool or cutter grinding) machines :																						
	8460.31	-- Numerically controlled			u	8460.31					Free	Free		Free	Free			Free	12%	5%	2%			
	8460.39	-- Other			u	8460.39					Free	Free		Free	Free			Free	12%	5%	2%			
	8460.40	- Honing or lapping machines			u	8460.40					Free	Free		Free	Free			Free	12%	5%	2%			
	8460.90	- Other			u	8460.90	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**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
		cermets, not elsewhere specified or included.																						
	8461.20	- Shaping or slotting machines			u	8461.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8461.30	- Broaching machines			u	8461.30					Free	Free		Free	Free			Free	12%	5%	2%			
	8461.40	- Gear cutting, gear grinding or gear finishing machines			u	8461.40					Free	Free		Free	Free			Free	12%	5%	2%			
	8461.50	- Sawing or cutting-off machines			u	8461.50					Free	Free		Free	Free			Free	12%	5%	2%			
	8461.90	- Other			u	8461.90					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	8462.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Bending, folding, straightening or flattening machines (including presses) :																						
	8462.21	-- Numerically controlled			u	8462.21					Free	Free		Free	Free			Free	12%	5%	2%			
	8462.29	-- Other			u	8462.29					Free	Free		Free	Free			Free	12%	5%	2%			
		- Shearing machines (including presses), other than combined punching and shearing machines :																						
	8462.31	-- Numerically controlled			u	8462.31					Free	Free		Free	Free			Free	12%	5%	2%			
	8462.39	-- Other			u	8462.39					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	8462.41					Free	Free		Free	Free			Free	12%	5%	2%			
	8462.49	-- Other			u	8462.49					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	8462.91	-- Hydraulic presses			u	8462.91					Free	Free		Free	Free			Free	12%	5%	2%			
	8462.99	-- Other			u	8462.99					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	8463.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8463.20	- Thread rolling machines			u	8463.20	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8463.30	- Machines for working wire			u	8463.30	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8463.90	- Other			u	8463.90	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	8464.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8464.20	- Grinding or polishing machines			u	8464.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8464.90	- Other			u	8464.90					Free	Free		Free	Free			Free	12%	5%	2%			
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	8465.10	Free				Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	8465.91	-- Sawing machines			u
	8465.92	-- Planing, milling or moulding (by cutting) machines			u
	8465.93	-- Grinding, sanding or polishing machines			u
	8465.94	-- Bending or assembling machines			u
	8465.95	-- Drilling or morticing machines			u
	8465.96	-- Splitting, slicing or paring machines			u
	8465.99	-- Other			u
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
	8466.20	- Work holders			kg
	8466.30	- Dividing heads and other special attachments for machine-tools			kg
		- Other :			
	8466.91	-- For machines of heading 84.64			kg
	8466.92	-- For machines of heading 84.65			kg
	8466.93	-- For machines of headings 84.56 to 84.61			kg
	8466.94	-- For machines of heading 84.62 or 84.63			kg
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
	8467.19	-- Other			u
		- With self-contained electric motor :			
	8467.21	-- Drills of all kinds			u
	8467.22	-- Saws			u
	8467.29	-- Other			u
		- Other tools :			
	8467.81	-- Chain saws			u
	8467.89	-- Other			u
		- Parts :			
	8467.91	-- Of chain saws			kg
	8467.92	-- Of pneumatic tools			kg
	8467.99	-- Other			kg
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
	8468.20	- Other gas-operated machinery and apparatus			u
	8468.80	- Other machinery and apparatus			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8465.91					Free	Free		Free	Free			Free	12%	5%	2%			
8465.92					Free	Free		Free	Free			Free	12%	5%	2%			
8465.93					Free	Free		Free	Free			Free	12%	5%	2%			
8465.94					Free	Free		Free	Free			Free	12%	5%	2%			
8465.95					Free	Free		Free	Free			Free	12%	5%	2%			
8465.96					Free	Free		Free	Free			Free	12%	5%	2%			
8465.99					Free	Free		Free	Free			Free	12%	5%	2%			
8466.10					Free	Free		Free	Free			Free	12%	5%	2%			
8466.20					Free	Free		Free	Free			Free	12%	5%	2%			
8466.30					Free	Free		Free	Free			Free	12%	5%	2%			
8466.91					Free	Free		Free	Free			Free	12%	5%	2%			
8466.92					Free	Free		Free	Free			Free	Con	5%	2%			
8466.93					Free	Free		Free	Free			Free	12%	5%	2%			
8466.94					Free	Free		Free	Free			Free	12%	5%	2%			
8467.11					Free	Free		Free	Free			Free	12%	5%	2%			
8467.19					Free	Free		Free	Free			Free	12%	5%	2%			
8467.21					Free	Free		Free	Free			Free	12%	5%	2%			
8467.22					Free	Free		Free	Free			Free	12%	5%	2%			
8467.29					Free	Free		Free	Free			Free	12%	5%	2%			
8467.81					Free	Free		Free	Free			Free	12%	5%	2%			
8467.89					Free	Free		Free	Free			Free	12%	5%	2%			
8467.91					Free	Free		Free	Free			Free	12%	5%	2%			
8467.92					Free	Free		Free	Free			Free	12%	5%	2%			
8467.99					Free	Free		Free	Free			Free	12%	5%	2%			
8468.10					Free	Free		Free	Free			Free	12%	5%	2%			
8468.20					Free	Free		Free	Free			Free	12%	5%	2%			
8468.80					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	8468.90	- Parts			kg
84.69	8469.00	**Typewriters other than printers of heading 84.43; word-processing machines .**			
	8469.00.10	--- Braille typewriters			u
	8469.00.90	--- Other			u
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
		- Other electronic calculating machines :			
	8470.21	-- Incorporating a printing device			u
	8470.29	-- Other			u
	8470.30	- Other calculating machines			u
	8470.50	- Cash registers			u
	8470.90	- Other			u
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
	8471.30.90	--- Other			u
		- 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
	8471.41.90	--- Other			u
	8471.49	-- Other, presented in the form of systems :			
	8471.49.10	--- Used / reconditioned		L	u
	8471.49.90	--- Other			u
	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
	8471.50.90	--- Other			u
	8471.60	- Input or output units, whether or not containing storage units in the same housing			u
	8471.70	- Storage units			u
	8471.80	- Other units of automatic data processing machines			u
	8471.90	- Other			u
84.72		**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8468.90					Free	Free		Free	Free			Free	12%	5%	2%			
8469.00																		
8469.00.10				Free	Free	Free		Free	Free			Free	Ex	Ex	Ex			
8469.00.90				Free	Free	Free		Free	Free			Free	12%	5%	2%			
8470.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8470.21					Free	Free		Free	Free			Free	12%	5%	2%			
8470.29					Free	Free		Free	Free			Free	12%	5%	2%			
8470.30					Free	Free		Free	Free			Free	12%	5%	2%			
8470.50					Free	Free		Free	Free			Free	12%	5%	2%			
8470.90					Free	Free		Free	Free			Free	12%	5%	2%			
8471.30																		
8471.30.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.30.90					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.41																		
8471.41.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.41.90					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.49																		
8471.49.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.49.90					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.50																		
8471.50.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.50.90					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.60					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.70					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.80					Free	Free		Free	Free			Free	Ex	5%	2%			
8471.90					Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
			counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
	8472.10	-	Duplicating machines			u
	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
	8472.90	-	Other			u
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
	8473.10.90	---	Other			kg
		-	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
	8473.29	--	Other			kg
	8473.30	-	Parts and accessories of the machines of heading 84.71 :			
	8473.30.10	---	Used / reconditioned mother boards			kg
	8473.30.90	---	Other			kg
	8473.40	-	Parts and accessories of the machines of heading 84.72			kg
	8473.50	-	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72			kg
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
	8474.20	-	Crushing or grinding machines			u
		-	Mixing or kneading machines :			
	8474.31	--	Concrete or mortar mixers			u
	8474.32	--	Machines for mixing mineral substances with bitumen			u
	8474.39	--	Other			u
	8474.80	-	Other machinery			u
	8474.90	-	Parts			kg
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
		-	Machines for manufacturing or hot working glass or glassware :			
	8475.21	--	Machines for making optical fibers and preforms thereof			u
	8475.29	--	Other			u
	8475.90	-	Parts			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8472.10					Free	Free		Free	Free			Free	12%	5%	2%			
8472.30					Free	Free		Free	Free			Free	12%	5%	2%			
8472.90					Free	Free		Free	Free			Free	12%	5%	2%			
8473.10																		
8473.10.10					Free	Free		Free	Free			Free	Ex	Ex	Ex			
8473.10.90					Free	Free		Free	Free			Free	12%	5%	2%			
8473.21					Free	Free		Free	Free			Free	12%	5%	2%			
8473.29					Free	Free		Free	Free			Free	12%	5%	2%			
8473.30																		
8473.30.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8473.30.90					Free	Free		Free	Free			Free	Ex	5%	2%			
8473.40					Free	Free		Free	Free			Free	12%	5%	2%			
8473.50					Free	Free		Free	Free			Free	12%	5%	2%			
8474.10					Free	Free		Free				Free	Ex	5%	2%			
8474.20					Free	Free		Free				Free	Ex	5%	2%			
8474.31					Free	Free		Free				Free	Ex	5%	2%			
8474.32					Free	Free		Free				Free	Ex	5%	2%			
8474.39					Free	Free		Free				Free	Ex	5%	2%			
8474.80					Free	Free		Free				Free	Ex	5%	2%			
8474.90	Free				Free	Free		Free				Free	Ex	5%	2%			
8475.10					Free	Free		Free	Free			Free	12%	5%	2%			
8475.21					Free	Free		Free	Free			Free	12%	5%	2%			
8475.29					Free	Free		Free	Free			Free	12%	5%	2%			
8475.90					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
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	8476.21					Free	Free		Free	Free			Free	12%	5%	2%			
	8476.29	-- Other			u	8476.29					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other machines :																					
	8476.81	-- Incorporating heating or refrigerating devices			u	8476.81					Free	Free		Free	Free			Free	12%	5%	2%			
	8476.89	-- Other			u	8476.89					Free	Free		Free	Free			Free	12%	5%	2%			
	8476.90	- Parts			kg	8476.90					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.**																					
		-																					
	8477.10	- Injection-moulding machines			u	8477.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	8477.20	- Extruders			u	8477.20					Free	Free		Free	Free			Free	Ex	5%	2%			
	8477.30	- Blow moulding machines			u	8477.30					Free	Free		Free	Free			Free	Ex	5%	2%			
	8477.40	- Vacuum moulding machines and other thermoforming machines			u	8477.40					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	8477.51					Free	Free		Free	Free			Free	Ex	5%	2%			
	8477.59	-- Other			u	8477.59					Free	Free		Free	Free			Free	Ex	5%	2%			
	8477.80	- Other machinery			u	8477.80					Free	Free		Free	Free			Free	Ex	5%	2%			
	8477.90	- Parts			kg	8477.90					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	8478.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8478.90	- Parts			kg	8478.90					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	8479.10					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																	
	8479.20.10	--- Special grinders, crushers, or presses for oil seeds or oleaginous fruits			u	8479.20.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	8479.20.90	--- Other			u	8479.20.90					Free	Free		Free	Free			Free	12%	5%	2%			
	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	8479.30					Free	Free		Free	Free			Free	Con	5%	2%			
	8479.40	- Rope or cable-making machines			u	8479.40					Free	Free		Free	Free			Free	12%	5%	2%			
	8479.50	- Industrial robots, not elsewhere specified or included			u	8479.50					Free	Free		Free	Free			Free	12%	5%	2%			
	8479.60	- Evaporative air coolers			u	8479.60					Free	Free		Free	Free			Free	12%	5%	2%			
		- Passenger boarding bridges :																					
	8479.71	-- Of a kind used in airports			u	8479.71	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8479.79	-- Other			u	8479.79	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	8479.81	Free				Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8479.82	--	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines			u
	8479.89	--	Other :			
	8479.89.10	---	Digital electronic educational equipment			u
	8479.89.20	---	Liquid petroleum (LP) gas conversion kit for auto-trishaws			u
	8479.89.30	---	Silos equipped with relevant optional mechanical apparatus			u
	8479.89.40	---	Industrial racking systems equipped with relevant optional mechanical apparatus			u
	8479.89.90	---	Other			u
	8479.90	-	Parts			kg
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.**			
	8480.10	-	Moulding boxes for metal foundry			kg
	8480.20	-	Mould bases			kg
	8480.30	-	Moulding patterns			kg
		-	Moulds for metal or metal carbides :			
	8480.41	--	Injection or compression types			kg
	8480.49	--	Other			kg
	8480.50	-	Moulds for glass			kg
	8480.60	-	Moulds for mineral materials			kg
		-	Moulds for rubber or plastics :			
	8480.71	--	Injection or compression types			kg
	8480.79	--	Other			kg
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
	8481.20	-	Valves for oleohydraulic or pneumatic transmissions			kg
	8481.30	-	Check (nonreturn) valves			kg
	8481.40	-	Safety or relief valves			kg
	8481.80	-	Other appliances			kg
	8481.90	-	Parts			kg
84.82			**Ball or roller bearings.**			
	8482.10	-	Ball bearings			u
	8482.20	-	Tapered roller bearings, including cone and tapered roller assemblies			u
	8482.30	-	Spherical roller bearings			u
	8482.40	-	Needle roller bearings			u
	8482.50	-	Other cylindrical roller bearings			u
	8482.80	-	Other, including combined ball/roller bearings			u
		-	Parts :			
	8482.91	--	Balls, needles and rollers			kg
	8482.99	--	Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8479.82					Free	Free		Free				Free	12%	5%	2%			
8479.89																		
8479.89.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8479.89.20					Free	Free		Free	Free			Free	Ex	5%	2%			
8479.89.30					Free	Free		Free	Free			Free	Ex	5%	2%			
8479.89.40					Free	Free		Free	Free			Free	Ex	5%	2%			
8479.89.90	Free				Free	Free		Free	Free			Free	Con	5%	2%			
8479.90	Free				Free	Free		Free	Free			Free	Con	5%	2%			
8480.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8480.20					Free	Free		Free	Free			Free	Ex	5%	2%			
8480.30					Free	Free		Free	Free			Free	Ex	5%	2%			
8480.41					Free	Free		Free	Free			Free	Ex	5%	2%			
8480.49					Free	Free		Free	Free			Free	Ex	5%	2%			
8480.50					Free	Free		Free	Free			Free	Ex	5%	2%			
8480.60					Free	Free		Free	Free			Free	Ex	5%	2%			
8480.71												5%	Ex	5%	2%			
8480.79												5%	Ex	5%	2%			
8481.10					Free	Free		Free	Free			Free	12%	5%	2%			
8481.20					Free	Free		Free	Free			Free	12%	5%	2%			
8481.30					Free	Free		Free	Free			Free	12%	5%	2%			
8481.40					Free	Free		Free	Free			Free	12%	5%	2%			
8481.80					Free	Free		Free	Free			Free	Con	5%	2%			
8481.90	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8482.10	Free			Free	Free	Free		Free	Free			Free	12%	5%	2%			
8482.20				Free	Free	Free		Free	Free			Free	12%	5%	2%			
8482.30				Free	Free	Free		Free	Free			Free	12%	5%	2%			
8482.40				Free	Free	Free		Free	Free			Free	12%	5%	2%			
8482.50				Free	Free	Free		Free	Free			Free	12%	5%	2%			
8482.80				Free	Free	Free		Free	Free			Free	12%	5%	2%			
8482.91					Free	Free		Free	Free			Free	12%	5%	2%			
8482.99					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
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	8483.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8483.20	- Bearing housings, incorporating ball or roller bearings			u	8483.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings			u	8483.30					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	8483.40					Free	Free		Free	Free			Free	12%	5%	2%			
	8483.50	- Flywheels and pulleys, including pulley blocks			u	8483.50					Free	Free		Free	Free			Free	12%	5%	2%			
	8483.60	- Clutches and shaft couplings (including universal joints)			u	8483.60					Free	Free		Free	Free			Free	12%	5%	2%			
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts.			u	8483.90					Free	Free		Free	Free			Free	12%	5%	2%			
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	8484.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8484.20	- Mechanical seals			kg	8484.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8484.90	- Other			kg	8484.90					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	8486.10					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	8486.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8486.30	- Machines and apparatus for the manufacture of flat panel displays			u	8486.30					Free	Free		Free	Free			Free	12%	5%	2%			
	8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter			u	8486.40					Free	Free		Free	Free			Free	12%	5%	2%			
	8486.90	- Parts and accessories			kg	8486.90					Free	Free		Free	Free			Free	12%	5%	2%			
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	8487.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8487.90	- Other			kg	8487.90					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1. This Chapter does not cover :

   (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
   (b) Articles of glass of heading 70.11;
   (c) Machines and apparatus of heading 84.86;
   (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary ~~purposes (Chapter 90);~~ sciences (heading 90.18); or
   (e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

   (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
   (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes- dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

4.- For the purposes of heading 85.23:

   (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resisters;
   (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements)

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

6.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

7.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

8.- For the purpose of heading 85.41 and 85.42:

   (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of electric field; (b) "Electronic integrated circuits" are:

      (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on he surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
      (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
      (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

   For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

9.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

1.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed
170 mm x 100 mm x 45 mm

HS Hdg.	HS Code	Description	Ref	ICL	Unit
85.01		**Electric motors and generators (excluding generating sets).**			
	8501.10	- Motors of an output not exceeding 37.5 W :			
	8501.10.10	--- DC Motors			u
	8501.10.90	--- Other			u
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W			
		- Other DC motors; DC generators :			
	8501.31	-- Of an output not exceeding 750 W			u
	8501.31.10	--- Solar cells assembled in modules or made up into panels equipped with elements mounted to facilitate output			u
	8501.31.90	--- Other			u
	8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW			u
	8501.33	-- Of an output exceeding 75 kW but not exceeding 375 kW			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8501.10																		
8501.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
8501.10.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
8501.20					Free	Free		Free	Free			Free	12%	5%	2%			
8501.31																		
8501.31.10	Free				Free	Free		Free	Free			Free	Ex	Free	Ex			
8501.31.90	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8501.32					Free	Free		Free	Free			Free	12%	5%	2%			
8501.33					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	8501.34	--	Of an output exceeding 375 kW			u	8501.34					Free	Free		Free	Free			Free	12%	5%	2%			
	8501.40	-	Other AC motors, single-phase :				8501.40																		
	8501.40.10	---	Induction motors 200/250 V exceeding 0.185 kW			u	8501.40.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	8501.40.20	---	Motors for fans of heading 8414.51			u	8501.40.20		27% or Rs. 225/= per u			Free	Free		17.5% or Rs. 157/= per u	5% or Rs. 45/= per u			30% or Rs. 250/= per u	12%	5%	2%			
	8501.40.90	---	Other			u	8501.40.90	Free				Free	Free		Free	Free			Free	12%	5%	2%			
		-	Other AC motors, multi-phase :																						
	8501.51	--	Of an output not exceeding 750 W :				8501.51																		
	8501.51.10	---	Induction motors 350/450 V 3 phase exceeding 0.185 kW and exceeding 750 RPM			u	8501.51.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	8501.51.90	---	Other			u	8501.51.90					Free	Free		Free	Free			Free	12%	5%	2%			
	8501.52	--	Of an output exceeding 750 W but not exceeding 75 kW :				8501.52																		
	8501.52.10	---	Induction motors 350/450 V 3 phase exceeding 750 W but not exceeding 25 kW and exceeding 750 RPM			u	8501.52.10													30%	12%	5%	2%			
	8501.52.90	---	Other			u	8501.52.90													Free	12%	5%	2%			
	8501.53	--	Of an output exceeding 75 kW			u	8501.53					Free	Free		Free	Free			Free	12%	5%	2%			
		-	AC generators (alternators) :																						
	8501.61	--	Of an output not exceeding 75 kVA			u	8501.61					Free	Free		Free	Free			Free	12%	5%	2%			
	8501.62	--	Of an output exceeding 75 kVA but not exceeding 375 kVA			u	8501.62					Free	Free		Free	Free			Free	12%	5%	2%			
	8501.63	--	Of an output exceeding 375 kVA but not exceeding 750 kVA			u	8501.63					Free	Free		Free	Free			Free	12%	5%	2%			
	8501.64	--	Of an output exceeding 750 kVA			u	8501.64					Free	Free		Free	Free			Free	12%	5%	2%			
85.02			**Electric generating sets and rotary converters.**																						
		-	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :																						
	8502.11	--	Of an output not exceeding 75 kVA			u	8502.11	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8502.12	--	Of an output exceeding 75 kVA but not exceeding 375 kVA			u	8502.12	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8502.13	--	Of an output exceeding 375 kVA			u	8502.13					Free	Free		Free	Free			Free	12%	5%	2%			
	8502.20	-	Generating sets with spark-ignition internal combustion piston engines			u	8502.20					Free	Free		Free	Free			Free	12%	5%	2%			
		-	Other generating sets :																						
	8502.31	--	Wind-powered			u	8502.31					Free	Free		Free	Free			Free	12%	5%	2%			
	8502.39	--	Other			u	8502.39					Free	Free		Free	Free			Free	12%	5%	2%			
	8502.40	-	Electric rotary converters			u	8502.40					Free	Free		Free	Free			Free	12%	5%	2%			
85.03	8503.00		**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 :**				8503.00																		
	8503.00.10	---	Wound stators for electric motors of single phase			kg	8503.00.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	8503.00.20	---	Parts suitable for use solely or principally with electric generators			kg	8503.00.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8503.00.90	---	Other			kg	8503.00.90					Free	Free		Free	Free			Free	12%	5%	2%			
85.04			**Electrical transformers, static converters (for example, rectifiers) and inductors.**																						
	8504.10	-	Ballasts for discharge lamps or tubes :				8504.10																		
	8504.10.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			u	8504.10.10	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8504.10.90	---	Other			u
		-	Liquid dielectric transformers :			
	8504.21	--	Having a power handling capacity not exceeding 650 kVA :			
	8504.21.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			u
	8504.21.90	---	Other			u
	8504.22	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :			
	8504.22.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 2000 KVA			u
	8504.22.20	---	Other, not exceeding 2000 KVA			u
	8504.22.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)			u
	8504.22.90	---	Other			u
	8504.23	--	Having a power handling capacity exceeding 10,000 kVA :			
	8504.23.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			u
	8504.23.90	---	Other			u
		-	Other transformers :			
	8504.31	--	Having a power handling capacity not exceeding 1 kVA :			
	8504.31.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			u
	8504.31.90	---	Other			u
	8504.32	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :			
	8504.32.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			u
	8504.32.90	---	Other			u
	8504.33	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :			
	8504.33.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			u
	8504.33.90	---	Other			u
	8504.34	--	Having a power handling capacity exceeding 500 kVA :			
	8504.34.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			u
	8504.34.90	---	Other			u
	8504.40	-	Static converters :			
	8504.40.10	---	Uninterruptible power supplies, contaminated with or containing Polychlorinated biphenyls (PCB)			u
	8504.40.20	---	Other, uninterruptible power supplies			u
	8504.40.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)			u
	8504.40.90	---	Other			u
	8504.50	-	Other inductors :			
	8504.50.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			u
	8504.50.90	---	Other			u
	8504.90	-	Parts :			
	8504.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			kg
	8504.90.90	---	Other			kg
85.05			**Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.**			
		-	Permanent magnets and articles intended to become permanent magnets after magnetization :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8504.10.90	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
8504.21																		
8504.21.10												15%	12%	5%	2%			
8504.21.90												15%	12%	5%	2%			
8504.22																		
8504.22.10					Free	Free						15%	12%	5%	2%			
8504.22.20					Free	Free						15%	12%	5%	2%			
8504.22.30					Free	Free						5%	12%	5%	2%			
8504.22.90					Free	Free						5%	12%	5%	2%			
8504.23																		
8504.23.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
8504.23.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
8504.31																		
8504.31.10												15%	12%	5%	2%			
8504.31.90												15%	12%	5%	2%			
8504.32																		
8504.32.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8504.32.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8504.33																		
8504.33.10								10.83%	4.5%			15%	12%	5%	2%			
8504.33.90								10.83%	4.5%			15%	12%	5%	2%			
8504.34																		
8504.34.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8504.34.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8504.40																		
8504.40.10					Free	Free		Free	Free			Free	12%	5%	2%			
8504.40.20					Free	Free		Free	Free			Free	12%	5%	2%			
8504.40.30					Free	Free		Free	Free			Free	Ex	5%	2%			
8504.40.90					Free	Free		Free	Free			Free	Ex	5%	2%			
8504.50																		
8504.50.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
8504.50.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
8504.90																		
8504.90.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
8504.90.90					Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	8505.11	-- Of metal			kg	8505.11					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8505.19	-- Other			kg	8505.19					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8505.20	- Electro-magnetic couplings, clutches and brakes			kg	8505.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8505.90	- Other, including parts			kg	8505.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
85.06		**Primary cells and primary batteries (+).**																					
	8506.10	- Manganese dioxide :				8506.10																	
	8506.10.10	--- Size "D"			u	8506.10.10	27%											30%	12%	5%	2%			
	8506.10.90	--- Other			u	8506.10.90	13.5%											15%	12%	5%	2%			
	8506.30	- Mercuric oxide			u	8506.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8506.40	- Silver oxide			u	8506.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8506.50	- Lithium			u	8506.50					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8506.60	- Air-zinc			u	8506.60					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8506.80	- Other primary cells and primary batteries			u	8506.80					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8506.90	- Parts			kg	8506.90		Free			Free	Free		Free	Free			Free	12%	5%	2%			
85.07		**Electric accumulators, including separators therefor, whether or not rectangular (including square).**																					
	8507.10	- Lead-acid, of a kind used for starting piston engines				8507.10																	
	8507.10.10	--- Sealed type accumulators filled with acid solution and ready for use			u	8507.10.10												30% or Rs.75/= per kg	12%	5%	2%			
	8507.10.90	--- Other			u	8507.10.90												30% or Rs.85/= per kg	12%	5%	2%			
	8507.20	- Other lead-acid accumulators			u	8507.20	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8507.30	- Nickel-cadmium			u	8507.30					Free	Free		Free	Free			Free	Ex	5%	2%			
	8507.40	- Nickel-iron			u	8507.40					Free	Free		Free	Free			Free	Ex	5%	2%			
	8507.50	- Nickel-metal hydride			u	8507.50					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
	8507.60	- Lithium-ion			u	8507.60					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
	8507.80	- Other accumulators			u	8507.80					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
	8507.90	- Parts			kg	8507.90		13.5%			Free	Free		10.83%	4.5%			15%	12%	5%	2%			
85.08		**Vacuum cleaners.**																					
		- With self-contained electric motor :																					
	8508.11	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l			u	8508.11					Free	Free		Free	Free			Free	12%	5%	2%			
	8508.19	-- Other			u	8508.19	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8508.60	- Other vacuum cleaners			u	8508.60	Free				Free	Free		Free	Free			Free	12%	5%	2%			
	8508.70	- Parts			kg	8508.70					Free	Free		Free	Free			Free	12%	5%	2%			
85.09		**Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.**																					
	8509.40	- Food grinders and mixers; fruit or vegetable juice extractors			u	8509.40					Free	Free		Free	Free			Free	Ex	5%	2%			
	8509.80	- Other appliances :			u	8509.80					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
	8509.90	- Parts			kg	8509.90					Free	Free		Free	Free			Free	12%	5%	2%			
85.10		**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.**																						
	8510.10	- Shavers			u	8510.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	8510.20	- Hair clippers			u	8510.20					Free	Free		Free	Free			Free	Ex	5%	2%			
	8510.30	- Hair-removing appliances			u	8510.30					Free	Free		Free	Free			Free	Ex	5%	2%			
	8510.90	- Parts			kg	8510.90					Free	Free		Free	Free			Free	12%	5%	2%			
85.11		**Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.**																						
	8511.10	- Sparking plugs			u	8511.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels			u	8511.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8511.30	- Distributors; ignition coils			u	8511.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8511.40	- Starter motors and dual purpose starter-generators			u	8511.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8511.50	- Other generators			u	8511.50					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8511.80	- Other equipment			u	8511.80					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8511.90	- Parts			kg	8511.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
85.12		**Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**																						
	8512.10	- Lighting or visual signalling equipment of a kind used on bicycles			u	8512.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8512.20	- Other lighting or visual signalling equipment			u	8512.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8512.30	- Sound signalling equipment			u	8512.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8512.40	- Windscreen wipers, defrosters and demisters			u	8512.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8512.90	- Parts			kg	8512.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
85.13		**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.**																						
	8513.10	- Lamps			u	8513.10																		
	8513.10.10	--- 12V, DC portable solar lanterns			u	8513.10.10					Free	Free		Free	Free			Free	Ex	Free	Ex			
	8513.10.90	--- Other			u	8513.10.90					Free	Free		Free	Free			Free	Ex	5%	2%			
	8513.90	- Parts			kg	8513.90					Free	Free		Free	Free			Free	12%	5%	2%			
85.14		**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**																						
	8514.10	- Resistance heated furnaces and ovens			u	8514.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss			u	8514.20					Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	8514.30	- Other furnaces and ovens			u	8514.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss			u	8514.40					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8514.90	- Parts			kg	8514.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
85.15		**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.**																					
		- Brazing or soldering machines and apparatus :																					
	8515.11	-- Soldering irons and guns			u	8515.11					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8515.19	-- Other			u	8515.19					Free	Free		4%	1.5%			5%	12%	5%	2%			
		- Machines and apparatus for resistance welding of metal :																					
	8515.21	-- Fully or partly automatic			u	8515.21					Free	Free		Free	Free			Free	12%	5%	2%			
	8515.29	-- Other			u	8515.29					Free	Free		Free	Free			Free	12%	5%	2%			
		- Machines and apparatus for arc (including plasma arc) welding of metals :																					
	8515.31	-- Fully or partly automatic			u	8515.31					Free	Free		Free	Free			Free	12%	5%	2%			
	8515.39	-- Other			u	8515.39					Free	Free		Free	Free			Free	12%	5%	2%			
	8515.80	- Other machines and apparatus			u	8515.80					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8515.90	- Parts			kg	8515.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
85.16		**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.**																					
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters			u	8516.10												30%	12%	5%	2%			
		- Electric space heating apparatus and electric soil heating apparatus :																					
	8516.21	-- Storage heating radiators			u	8516.21												30%	12%	5%	2%			
	8516.29	-- Other			u	8516.29					Free	Free		17.5%	5%			30%	12%	5%	2%			
		- Electro-thermic hair-dressing or hand-drying apparatus :																					
	8516.31	-- Hair dryers			u	8516.31					Free	Free		Free	Free			Free	Ex	5%	2%			
	8516.32	-- Other hair-dressing apparatus			u	8516.32					Free	Free		Free	Free			Free	Ex	5%	2%			
	8516.33	-- Hand-drying apparatus			u	8516.33					Free	Free		Free	Free			Free	Ex	5%	2%			
	8516.40	- Electric smoothing irons :			u	8516.40					Free	Free		Free	Free			Free	Ex	5%	2%			
	8516.50	- Microwave ovens			u	8516.50	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :				8516.60																	
	8516.60.10	--- Rice cookers :			u	8516.60.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	8516.60.90	--- Other			u	8516.60.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
		- Other electro-thermic appliances :																					
	8516.71	-- Coffee or tea makers			u	8516.71					Free	Free		Free	Free			Free	Ex	5%	2%			
	8516.72	-- Toasters			u	8516.72					Free	Free		Free	Free			Free	Ex	5%	2%			
	8516.79	-- Other :				8516.79																	
	8516.79.10	--- Heaters for diffusing insecticides/ repellents, and equipment for destroying insects			u	8516.79.10												Free	12%	5%	2%			
	8516.79.20	--- Electric kettles			u	8516.79.20												Free	Ex	5%	2%			
	8516.79.90	--- Other			u	8516.79.90												Free	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8516.80	-	Electric heating resistors			u
	8516.90	-	Parts			
	8516.90.10	---	Of rice cookers			kg
	8516.90.90	---	Other			kg
85.17			**Telephone sets, including telephones for cellular networks or for other wireless networks; other 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), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.**			
		-	Telephone sets, including telephones for cellular networks or for other wireless networks :			
	8517.11	--	Line telephone sets with cordless handsets			u
	8517.12	--	Telephones for cellular networks or for other wireless networks :			
	8517.12.10	---	Used / reconditioned cellular mobile telephones		L	u
	8517.12.20	---	Other, cellular mobile telephones		L	u
	8517.12.90	---	Other		L	u
	8517.18	--	Other :			
		-	Other apparatus for 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) :			
	8517.61	--	Base stations :		L	u
	8517.62	--	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :			
	8517.62.10	---	Transmission apparatus with or without reception apparatus		L	u
	8517.62.90	---	Other			u
	8517.69	--	Other :			u
	8517.70	-	Parts			kg
85.18			**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.**			
	8518.10	-	Microphones and stands therefor			u
		-	Loudspeakers, whether or not mounted in their enclosures :			
	8518.21	--	Single loudspeakers, mounted in their enclosures			u
	8518.22	--	Multiple loudspeakers, mounted in the same enclosure			u
	8518.29	--	Other			u
	8518.30	-	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers			u
	8518.40	-	Audio-frequency electric amplifiers			u
	8518.50	-	Electric sound amplifier sets			u
	8518.90	-	Parts			kg
85.19			**Sound recording or reproducing apparatus (+).**			
	8519.20	-	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8516.80	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8516.90																		
8516.90.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8516.90.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
8517.11					Free	Free		Free	Free			Free	Ex	5%	2%			
8517.12																		
8517.12.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8517.12.20					Free	Free		Free	Free			Free	Ex	5%	2%			
8517.12.90					Free	Free		Free	Free			Free	Ex	5%	2%			
8517.18					Free	Free		Free	Free			Free	Ex	5%	2%			
8517.61					Free	Free		Free	Free			Free	Ex	5%	2%			
8517.62																		
8517.62.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8517.62.90					Free	Free		Free	Free			Free	Ex	5%	2%			
8517.69					Free	Free		Free	Free			Free	Ex	5%	2%			
8517.70					Free	Free		Free	Free			Free	Ex	5%	2%			
8518.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8518.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8518.22					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8518.29					Free	Free		10.83%	4.5%			15%	Con	5%	2%			
8518.30					Free	Free		Free	Free			Free	Ex	5%	2%			
8518.40					Free	Free		10.83%	4.5%			15%	Con	5%	2%			
8518.50					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8518.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8519.20	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	8519.30	-	Turntables (record-decks)			u	8519.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8519.50	-	Telephone answering machines			u	8519.50					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		-	Other apparatus :																						
	8519.81	--	Using magnetic, optical or semiconductor media :				8519.81																		
	8519.81.10	---	Magnetic cine sound recorders for 35 mm sprocketed films			u	8519.81.10					Free	Free		Free	Free			Free	Con	5%	2%			
	8519.81.90	---	Other			u	8519.81.90					Free	Free		Free	Free			Free	Ex	5%	2%			
	8519.89	--	Other :				8519.89																		
	8519.89.10	---	Sound reproducing apparatus			u	8519.89.10	13.5%				Free	Free		10.83%	4.5%			15%	Con	5%	2%			
	8519.89.90	---	Other			u	8519.89.90					Free	Free		10.83%	4.5%			15%	Con	5%	2%			
[85.20]																									
85.21			**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**																						
	8521.10	-	Magnetic tape-type			u	8521.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	8521.90	-	Other			u	8521.90	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
85.22			**Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21.**																						
	8522.10	-	Pick-up cartridges			kg	8522.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8522.90	-	Other :			u	8522.90					Free	Free		Free	Free			Free	12%	5%	2%			
85.23			**Discs, tapes, solid–state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.**																						
		-	Magnetic media :																						
	8523.21	--	Cards incorporating a magnetic stripe			u	8523.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8523.29	--	Other :				8523.29																		
	8523.29.10	---	Unrecorded magnetic tapes of a width not exceeding 4 mm for machines of heading 84.71			u	8523.29.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8523.29.20	---	Other unrecorded magnetic tapes of a width not exceeding 4 mm			u	8523.29.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8523.29.30	---	Other unrecorded magnetic tapes for machines of heading 84.71; other recorded magnetic tapes for reproducing phenomena other than sound or image; magnetic discs			u	8523.29.30					Free	Free		Free	Free			Free	12%	5%	2%			
	8523.29.90	---	Other			u	8523.29.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
@@@	~~8523.40~~	~~-~~	~~Optical media :~~			~~u~~	8523.40					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
		-	Optical media :																						
	8523.41	--	Unrecorded			u	8523.41					Free	Free		Free	Free			Free	12%	5%	2%			
	8523.49	--	Other			u	8523.49					Free	Free		Free	Free			Free	12%	5%	2%			
		-	Semiconductor media :																						
	8523.51	--	Solid-state non-volatile storage devices			u	8523.51					Free	Free		Free	Free			Free	12%	5%	2%			
	8523.52	--	"Smart cards"			u	8523.52					Free	Free		Free	Free			Free	Ex	5%	2%			
	8523.59	--	Other :				8523.59																		
	8523.59.10	---	Proximity cards and tags			u	8523.59.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8523.59.90	---	Other			u	8523.59.90					Free	Free		Free	Free			Free	12%	5%	2%			
	8523.80	-	Other :			u	8523.80					Free	Free		Free	Free			Free	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
[85.24]																								
85.25		**Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**																						
	8525.50	- Transmission apparatus		L	u	8525.50					Free	Free		Free	Free			Free	12%	5%	2%			
	8525.60	- Transmission apparatus incorporating reception apparatus		L	u	8525.60					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8525.80	- Television cameras, digital cameras and video camera recorders :				8525.80																		
	8525.80.10	--- Television cameras			u	8525.80.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8525.80.90	--- Digital cameras and video camera recorders			u	8525.80.90					Free	Free		Free	Free			Free	Ex	5%	2%			
85.26		**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**																						
	8526.10	- Radar apparatus			u	8526.10					Free	Free		Free	Free			Free	12%	5%	2%			
		- Other :																						
	8526.91	-- Radio navigational aid apparatus			u	8526.91					Free	Free		Free	Free			Free	12%	5%	2%			
	8526.92	-- Radio remote control apparatus			u	8526.92					Free	Free		Free	Free			Free	12%	5%	2%			
85.27		**Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**																						
		- Radio-broadcast receivers capable of operating without an external source of power :																						
	8527.12	-- Pocket-size radio cassette-players			u	8527.12	Free					Free		Free	Free			Free	Ex	5%	2%			
	8527.13	-- Other apparatus combined with sound recording or reproducing apparatus			u	8527.13	Free					Free						Free	Ex	5%	2%			
	8527.19	-- Other :			u	8527.19	27%					Free						30%	12%	5%	2%			
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :																						
	8527.21	-- Combined with sound recording or reproducing apparatus			u	8527.21	Free											Free	Ex	5%	2%			
	8527.29	-- Other			u	8527.29	Free											Free	Ex	5%	2%			
		- Other :																						
	8527.91	-- Combined with sound recording or reproducing apparatus			u	8527.91								Free	Free			Free	Ex	5%	2%			
	8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock			u	8527.92								Free	Free			Free	Ex	5%	2%			
	8527.99	-- Other			u	8527.99								Free	Free			Free	12%	5%	2%			
85.28		**Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.**																						
		- Cathode-ray tube monitors :																						
	8528.41	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71			u	8528.41					Free	Free		Free	Free			Free	Ex	5%	2%			
	8528.49	-- Other :				8528.49																		
	8528.49.10	--- Used / reconditioned		L	u	8528.49.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8528.49.90	--- Other			u	8528.49.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other monitors :																						

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8528.51	--	Of a kind solely or principally used in an automatic data processing system of heading 84.71			u
	8528.59	--	Other :			
	8528.59.10	---	Used / reconditioned		L	u
	8528.59.90	---	Other			u
		-	Projectors :			
	8528.61	--	Of a kind solely or principally used in an automatic data processing system of heading 84.71			u
	8528.69	--	Other			u
		-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :			
	8528.71	--	Not designed to incorporate a video display or screen :			
	8528.71.10	---	Used / reconditioned		L	u
	8528.71.20	---	Other, colour			u
	8528.71.90	---	Other			u
	8528.72	--	Other, colour :			
	8528.72.10	---	Unassembled in completely knocked-down form			u
	8528.72.20	---	Used / reconditioned		L	u
		---	Other, with cathode ray tube :			
	8528.72.31	----	Having a screen of less than 14 inches			u
	8528.72.32	----	Having a screen of 14 inches and not exceeding 15 inches			u
	8528.72.33	----	Having a screen of exceeding 15 inches and not exceeding 21 inches			u
	8528.72.34	----	Having a screen of exceeding 21 inches and not exceeding 25 inches			u
	8528.72.35	----	Having a screen of exceeding 25 inches and not exceeding 29 inches			u
	8528.72.36	----	Having a screen of exceeding 29 inches and not exceeding 34 inches			u
	8528.72.39	----	Other			u
		---	Other, with LCD :			
	8528.72.41	----	Having a screen of not exceeding 32 inches			u
	8528.72.49	----	Other			u
		---	Other :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8528.51					Free	Free		Free	Free			Free	Ex	5%	2%			
8528.59																		
8528.59.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8528.59.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8528.61					Free	Free		Free	Free			Free	Ex	5%	2%			
8528.69						Free		10.83%	4.5%			15%	12%	5%	2%			
8528.71																		
8528.71.10						Free						15%	12%	5%	2%			
8528.71.20	14.25%					Free						15%	12%	5%	2%			
8528.71.90						Free						15%	12%	5%	2%			
8528.72																		
8528.72.10						Free						Free	12%	5%	2%			
8528.72.20	14.25%					Free						15%	12%	5%	2%			
8528.72.31	14.25% or Rs. 475/= per u					Free						15% or Rs. 500/= per u	12%	5%	2%			
8528.72.32	14.25% or Rs. 807/= per u					Free						15% or Rs. 850/= per u	12%	5%	2%			
8528.72.33	14.25% or Rs. 1235/= per u					Free						15% or Rs. 1300/= per u	12%	5%	2%			
8528.72.34	14.25% or Rs. 2517/= per u					Free						15% or Rs. 2650/= per u	12%	5%	2%			
8528.72.35	14.25% or Rs. 2850/= per u					Free						15% or Rs. 3000/= per u	12%	5%	2%			
8528.72.36	14.25% or Rs. 4750/= per u					Free						15% or Rs. 5000/= per u	12%	5%	2%			
8528.72.39	14.25%					Free						15%	12%	5%	2%			
8528.72.41	Free					Free						Free	Ex	5%	2%			
8528.72.49	14.25%					Free						15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	8528.72.91	---- Having a screen of not exceeding 32 inches			u
	8528.72.99	---- Other			u
@@@	~~8528.73~~	~~-- Other, black and white or other monochrome :~~			
@@@	~~8528.73.10~~	~~--- Used / reconditioned and completely knocked-down with or without cathode ray tube~~			~~u~~
@@@	~~8528.73.20~~	~~--- Other, completely knocked-down with or without cathode ray tube~~			~~u~~
@@@	~~8528.73.30~~	~~--- Other, used / reconditioned~~			~~u~~
@@@	~~8528.73.90~~	~~--- Other~~			~~u~~
	8528.73	-- Other, monochrome			
	8528.73.10	--- Used / reconditioned and completely knocked-down with or without cathode ray tube		L	u
	8528.73.20	--- Other, completely knocked-down with or without cathode ray tube			u
	8528.73.30	--- Other, used / reconditioned		L	u
	8528.73.90	--- Other			u
85.29		**Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.**			
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith :			
	8529.10.10	--- Parabolic antennas and parabolic reflector dishes for satellite television reception			kg
	8529.10.20	--- Other outdoor TV antennas / aerials			kg
	8529.10.30	--- Other TV antennas / aerials			kg
	8529.10.90	--- Other			kg
	8529.90	- Other			kg
85.30		**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).**			
	8530.10	- Equipment for railways or tramways			u
	8530.80	- Other equipment			u
	8530.90	- Parts			kg
85.31		**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**			
	8531.10	- Burglar or fire alarms and similar apparatus			u
	8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)			u
	8531.80	- Other apparatus :			
	8531.80.10	--- Electric Call Bells			u
	8531.80.90	--- Other			u
	8531.90	- Parts			kg
85.32		**Electrical capacitors, fixed, variable or adjustable (pre-set) (+).**			
	8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8528.72.91	Free					Free						Free	Ex	5%	2%			
8528.72.99	14.25%					Free						15%	12%	5%	2%			
8528.73																		
8528.73.10						~~Free~~						~~Free~~	~~12%~~	~~5%~~	~~2%~~			
8528.73.20						~~Free~~						~~Free~~	~~12%~~	~~5%~~	~~2%~~			
8528.73.30						~~Free~~						~~15%~~	~~12%~~	~~5%~~	~~2%~~			
8528.73.90						~~Free~~						~~15%~~	~~12%~~	~~5%~~	~~2%~~			
8528.73																		
8528.73.10						Free						Free	12%	5%	2%			
8528.73.20						Free						Free	12%	5%	2%			
8528.73.30						Free						15%	12%	5%	2%			
8528.73.90						Free						15%	12%	5%	2%			
8529.10																		
8529.10.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
8529.10.20					Free	Free		17.5% or Rs. 163/= per u	5% or Rs.46/= per u			30% or Rs. 260/= per u	12%	5%	2%			
8529.10.30					Free	Free		17.5%	5%			30%	12%	5%	2%			
8529.10.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8529.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8530.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8530.80					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8530.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8531.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8531.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8531.80																		
8531.80.10					Free	Free		Free	Free			Free	Ex	5%	2%			
8531.80.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8531.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8532.10																		

HS Hdg.	HS Code		Description	Ref	ICL	Unit
			handling capacity of not less than 0.5 kvar (power capacitors) :			
	8532.10.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			kg
	8532.10.90	---	Other			kg
		-	Other fixed capacitors :			
	8532.21	--	Tantalum :			
	8532.21.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			kg
	8532.21.90	---	Other			kg
	8532.22	--	Aluminium electrolytic :			
	8532.22.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			kg
	8532.22.90	---	Other			kg
	8532.23	--	Ceramic dielectric, single layer :			
	8532.23.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			kg
	8532.23.90	---	Other			kg
	8532.24	--	Ceramic dielectric, multilayer :			
	8532.24.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			kg
	8532.24.90	---	Other			kg
	8532.25	--	Dielectric of paper or plastics :			
	8532.25.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			kg
	8532.25.90	---	Other			kg
	8532.29	--	Other :			
	8532.29.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			kg
	8532.29.90	---	Other			kg
	8532.30	-	Variable or adjustable (pre-set) capacitors :			
	8532.30.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			kg
	8532.30.90	---	Other			kg
	8532.90	-	Parts :			
	8532.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)			kg
	8532.90.90	---	Other			kg
85.33			**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**			
	8533.10	-	Fixed carbon resistors, composition or film types			kg
		-	Other fixed resistors :			
	8533.21	--	For a power handling capacity not exceeding 20 W			kg
	8533.29	--	Other			kg
		-	Wirewound variable resistors, including rheostats and potentiometers :			
	8533.31	--	For a power handling capacity not exceeding 20 W			kg
	8533.39	--	Other			kg
	8533.40	-	Other variable resistors, including rheostats and potentiometers			kg
	8533.90	-	Parts			kg
85.34	8534.00		**Printed circuits.**			kg
85.35			**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8532.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
8532.10.90					Free	Free		Free	Free			Free	12%	5%	2%			
8532.21																		
8532.21.10					Free	Free		Free	Free			Free	12%	5%	2%			
8532.21.90					Free	Free		Free	Free			Free	12%	5%	2%			
8532.22																		
8532.22.10					Free	Free		Free	Free			Free	12%	5%	2%			
8532.22.90					Free	Free		Free	Free			Free	12%	5%	2%			
8532.23																		
8532.23.10					Free	Free		Free	Free			Free	12%	5%	2%			
8532.23.90					Free	Free		Free	Free			Free	12%	5%	2%			
8532.24																		
8532.24.10					Free	Free		Free	Free			Free	12%	5%	2%			
8532.24.90					Free	Free		Free	Free			Free	12%	5%	2%			
8532.25																		
8532.25.10					Free	Free		Free	Free			Free	12%	5%	2%			
8532.25.90					Free	Free		Free	Free			Free	12%	5%	2%			
8532.29																		
8532.29.10					Free	Free		Free	Free			Free	12%	5%	2%			
8532.29.90					Free	Free		Free	Free			Free	12%	5%	2%			
8532.30																		
8532.30.10					Free	Free		Free	Free			Free	12%	5%	2%			
8532.30.90					Free	Free		Free	Free			Free	12%	5%	2%			
8532.90																		
8532.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
8532.90.90					Free	Free		Free	Free			Free	12%	5%	2%			
8533.10					Free	Free		Free	Free			Free	12%	5%	2%			
8533.21					Free	Free		Free	Free			Free	12%	5%	2%			
8533.29					Free	Free		Free	Free			Free	12%	5%	2%			
8533.31					Free	Free		Free	Free			Free	12%	5%	2%			
8533.39					Free	Free		Free	Free			Free	12%	5%	2%			
8533.40					Free	Free		Free	Free			Free	12%	5%	2%			
8533.90					Free	Free		Free	Free			Free	12%	5%	2%			
8534.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
		arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.																						
	8535.10	- Fuses			kg	8535.10						Free						15%	12%	5%	2%			
		- Automatic circuit breakers :																						
	8535.21	-- For a voltage of less than 72.5 kV			kg	8535.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8535.29	-- Other			kg	8535.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8535.30	- Isolating switches and make-and-break switches			kg	8535.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8535.40	- Lightning arresters, voltage limiters and surge suppressors			kg	8535.40					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8535.90	- Other			kg	8535.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
85.36		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.**																						
	8536.10	- Fuses			kg	8536.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8536.20	- Automatic circuit breakers			kg	8536.20	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8536.30	- Other apparatus for protecting electrical circuits			kg	8536.30	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Relays :																						
	8536.41	-- For a voltage not exceeding 60 V			kg	8536.41					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8536.49	-- Other			kg	8536.49					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8536.50	- Other switches :				8536.50																		
	8536.50.10	--- Starters for fluorescent lamps			kg	8536.50.10	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
	8536.50.20	--- For use in radio apparatus, electrical instruments, electrical machinery, electrical appliances and the like			kg	8536.50.20	4.5%				Free	Free		4%	1.5%			5%	12%	5%	2%			
	8536.50.30	--- Main switches of 24 Amp and over			kg	8536.50.30	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8536.50.90	--- Other			kg	8536.50.90	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
		- Lamp-holders, plugs and sockets :																						
	8536.61	-- Lamp-holders :				8536.61																		
	8536.61.10	--- Holders for fluorescent lamps and starters			kg	8536.61.10												5%	12%	5%	2%			
	8536.61.90	--- Other			kg	8536.61.90												30%	12%	5%	2%			
	8536.69	-- Other				8536.69																		
	8536.69.10	--- For a voltage not exceeding 80 V			kg	8536.69.10												Free	Ex	5%	2%			
	8536.69.90	--- Other			kg	8536.69.90												30%	Ex	5%	2%			
	8536.70	- Connectors for optical fibres, optical fibre bundles or cables			kg	8536.70	13.5%				Free	Free						15%	12%	5%	2%			
	8536.90	- Other apparatus				8536.90																		
	8536.90.10	--- For a voltage not exceeding 80 V			kg	8536.90.10	Free				Free	Free						Free	Ex	5%	2%			
	8536.90.90	--- Other			kg	8536.90.90	13.5%				Free	Free						15%	Ex	5%	2%			
85.37		**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**																						
	8537.10	- For a voltage not exceeding 1,000 V			kg	8537.10												15%	12%	5%	2%			
	8537.20	- For a voltage exceeding 1,000 V			kg	8537.20												15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
85.38		**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**																						
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus			kg	8538.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
	8538.90	- Other :			kg	8538.90												5%	12%	5%	2%			
85.39		**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.**																						
	8539.10	- Sealed beam lamp units			u	8539.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other filament lamps, excluding ultra-violet or infra-red lamps :																						
	8539.21	-- Tungsten halogen			u	8539.21					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V			u	8539.22												30%	12%	5%	2%	Rs.20/= per unit		
	8539.29	-- Other			u	8539.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Discharge lamps, other than ultra-violet lamps :																						
	8539.31	-- Fluorescent, hot cathode :				8539.31																		
	8539.31.10	--- Energy efficient AC compact fluorescent lamps			u	8539.31.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8539.31.20	--- 12v, DC fluorescent lamps (straight tubes as well as compact types)			u	8539.31.20					Free	Free		Free	Free			Free	Ex	Free	Ex			
	8539.31.90	--- Other			u	8539.31.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8539.32	-- Mercury or sodium vapour lamps; metal halide lamps			u	8539.32					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8539.39	-- Other			u	8539.39					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Ultra-violet or infra-red lamps; arc-lamps :																						
	8539.41	-- Arc-lamps			u	8539.41					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8539.49	-- Other			u	8539.49					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8539.90	- Parts			kg	8539.90	Free				Free	Free		Free	Free			Free	12%	5%	2%			
85.40		**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).**																						
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :																						
	8540.11	-- Colour :				8540.11																		
	8540.11.10	--- Used / reconditioned			u	8540.11.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8540.11.90	--- Other			u	8540.11.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
@@@	~~8540.12~~	~~-- Black and white or other monochrome :~~				8540.12																		
@@@	~~8540.12.10~~	~~--- Used / reconditioned~~			~~u~~	8540.12.10					~~Free~~	~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~8540.12.90~~	~~--- Other~~			~~u~~	8540.12.90					~~Free~~	~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
	8540.12	-- Monochrome :				8540.12																		
	8540.12.10	--- Used / reconditioned			u	8540.12.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8540.12.90	--- Other			u	8540.12.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes			u	8540.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
@@@	~~8540.40~~	~~- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm~~			~~u~~	8540.40					~~Free~~	~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~8540.50~~	~~- Data/graphic display tubes, black and white or other monochrome~~			~~u~~	8540.50					~~Free~~	~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm				8540.40					Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8540.60	-	Other cathode-ray tubes			u
		-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :			
	8540.71	--	Magnetrons			u
@@@	~~8540.72~~	~~--~~	~~Klystrons~~			~~u~~
	8540.79	--	Other			u
		-	Other valves and tubes :			
	8540.81	--	Receiver or amplifier valves and tubes			u
	8540.89	--	Other			u
		-	Parts :			
	8540.91	--	Of cathode-ray tubes			kg
	8540.99	--	Other			kg
85.41			**Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals (+).**			
	8541.10	-	Diodes, other than photosensitive or light emitting diodes			u
		-	Transistors, other than photosensitive transistors :			
	8541.21	--	With a dissipation rate of less than 1 W			u
	8541.29	--	Other			u
	8541.30	-	Thyristors, diacs and triacs, other than photosensitive devices			u
	8541.40	-	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes :			u
	8541.50	-	Other semiconductor devices			u
	8541.60	-	Mounted piezo-electric crystals			u
	8541.90	-	Parts			kg
85.42			**Electronic integrated circuits.**			
		-	Electronic integrated circuits :			
	8542.31	--	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits			u
	8542.32	--	Memories			u
	8542.33	--	Amplifiers			u
	8542.39	--	Other			u
	8542.90	-	Parts			kg
85.43			**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**			
	8543.10	-	Particle accelerators			u
	8543.20	-	Signal generators			u
	8543.30	-	Machines and apparatus for electroplating, electrolysis or electrophoresis			u
	8543.70	-	Other machines and apparatus :			
	8543.70.10	---	Television boosters			u
	8543.70.20	---	Equipment for destroying or repelling pests			u
	8543.70.30	---	Light Emitting Diode (LED) lamps, other than those of heading 94.05			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8540.60					Free	Free		4%	1.5%			5%	12%	5%	2%			
8540.71					Free	Free		4%	1.5%			5%	12%	5%	2%			
8540.72					~~Free~~	~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
8540.79					Free	Free		4%	1.5%			5%	12%	5%	2%			
8540.81					Free	Free		4%	1.5%			5%	12%	5%	2%			
8540.89					Free	Free		4%	1.5%			5%	12%	5%	2%			
8540.91					Free	Free		4%	1.5%			5%	12%	5%	2%			
8540.99					Free	Free		4%	1.5%			5%	12%	5%	2%			
8541.10					Free	Free		Free	Free			Free	12%	5%	2%			
8541.21					Free	Free		Free	Free			Free	12%	5%	2%			
8541.29					Free	Free		Free	Free			Free	12%	5%	2%			
8541.30					Free	Free		Free	Free			Free	12%	5%	2%			
8541.40					Free	Free		Free	Free			Free	Ex	Free	Ex			
8541.50					Free	Free		Free	Free			Free	12%	5%	2%			
8541.60					Free	Free		Free	Free			Free	12%	5%	2%			
8541.90	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8542.31					Free	Free		Free	Free			Free	12%	5%	2%			
8542.32					Free	Free		Free	Free			Free	12%	5%	2%			
8542.33					Free	Free		Free	Free			Free	12%	5%	2%			
8542.39					Free	Free		Free	Free			Free	12%	5%	2%			
8542.90					Free	Free		Free	Free			Free	12%	5%	2%			
8543.10					Free	Free		Free	Free			Free	12%	5%	2%			
8543.20	Free				Free	Free		Free	Free			Free	12%	5%	2%			
8543.30					Free	Free		Free	Free			Free	12%	5%	2%			
8543.70																		
8543.70.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
8543.70.20					Free	Free		Free	Free			Free	12%	5%	2%			
8543.70.30					Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	8543.70.90	--- Other			u	8543.70.90					Free	Free		Free	Free			Free	Ex	5%	2%			
	8543.90	- Parts			kg	8543.90					Free	Free		Free	Free			Free	Ex	5%	2%			
85.44		**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.**																					
		- Winding wire :																						
	8544.11	-- Of copper :				8544.11																		
	8544.11.10	--- Lacquered enameled or anodized wire exceeding 0.120 mm (SWG 15.5 or AWG 14) and not exceeding 1.60 mm (SWG 41 or AWG 38) cross section			kg	8544.11.10												30%	12%	5%	2%			
	8544.11.90	--- Other			kg	8544.11.90												5%	Ex	5%	2%			
	8544.19	-- Other			kg	8544.19					Free	Free		4%	1.5%			5%	Ex	5%	2%			
	8544.20	- Co-axial cable and other co-axial electric conductors :				8544.20																		
	8544.20.10	--- Co-axial cables			kg	8544.20.10												15%	12%	5%	2%			
	8544.20.90	--- Other			kg	8544.20.90												30%	12%	5%	2%			
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships			kg	8544.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other electric conductors, for a voltage not exceeding 1,000 V :																						
	8544.42	-- Fitted with connectors :				8544.42																		
	8544.42.10	--- For a voltage not exceeding 80 V			kg	8544.42.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8544.42.90	--- Other			kg	8544.42.90												30%	12%	5%	2%			
	8544.49	-- Other :				8544.49																		
	8544.49.10	--- For a voltage not exceeding 80 V			kg	8544.49.10												30%	12%	5%	2%			
	8544.49.20	--- Other up to four cored unarmoured wire and cable not exceeding 16 mm² conductor cross-section per core			kg	8544.49.20												30%	12%	5%	2%			
	8544.49.30	--- Other single and multi-cored wire and cable not exceeding 185 mm² conductor cross-section per core			kg	8544.49.30												30%	12%	5%	2%			
	8544.49.40	--- Other armoured and underground cables not exceeding 150 mm² conductor cross-section per core			kg	8544.49.40												30%	12%	5%	2%			
	8544.49.90	--- Other			kg	8544.49.90												15%	12%	5%	2%			
	8544.60	- Other electric conductors, for a voltage exceeding 1000 V			kg	8544.60					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8544.70	- Optical fibre cables			kg	8544.70					Free	Free		4%	1.5%			5%	Ex	5%	2%			
85.45		**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.**																					
		- Electrodes :																						
	8545.11	-- Of a kind used for furnaces			kg	8545.11					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8545.19	-- Other :				8545.19																		
	8545.19.10	--- Arc lamp carbon			kg	8545.19.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8545.19.90	--- Other			kg	8545.19.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8545.20	- Brushes			kg	8545.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8545.90	- Other			kg	8545.90					Free	Free		Free	Free			Free	12%	5%	2%			
85.46		**Electrical Insulators of any material.**																						
	8546.10	- Of glass			kg	8546.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	8546.20	- Of ceramics			kg	8546.20		11.25%	11.2			Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	8546.90	- Other			kg
85.47		**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**			
	8547.10	- Insulating fittings of ceramics			kg
	8547.20	- Insulating fittings of plastics			kg
	8547.90	- Other			kg
85.48		**Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**			
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :			
	8548.10.10	--- Waste and scrap of primary cells, primary batteries and electric accumulators		L	kg
	8548.10.20	--- Spent primary cells, spent primary batteries and spent electric accumulators		L	kg
	8548.90	- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
			5%															
8546.90						Free						15%	12%	5%	2%			
8547.10						Free						15%	12%	5%	2%			
8547.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
8547.90												15%	12%	5%	2%			
8548.10																		
8548.10.10								10.83%	4.5%			15%	12%	5%	2%	1%		
8548.10.20								17.5%	5%			30%	12%	5%	2%	1%		
8548.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof;
railway or tramway track fixtures and fittings and parts thereof;
mechanical (including electro-mechanical) traffic signaling equipment of all kinds

Notes.

1.- This Chapter does not cover :

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hover trains (heading 44.06 or 68.10);
(b) Railway or tramway track construction material of iron or steel of heading 73.02; or
(c) Electrical signaling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to :

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
(b) Frames, underframes, bogies and bissel-bogies;
(c) Axle boxes; brake gear;
(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
(e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :

(a) Assembled track, turntables, platform buffers, loading gauges;
(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signaling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
86.01		**Rail locomotives powered from an external source of electricity or by electric accumulators.**																						
	8601.10	- Powered from an external source of electricity			u	8601.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8601.20	- Powered by electric accumulators			u	8601.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
86.02		**Other rail locomotives; locomotive tenders.**																						
	8602.10	- Diesel-electric locomotives			u	8602.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8602.90	- Other			u	8602.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
86.03		**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.**																						
	8603.10	- Powered from an external source of electricity			u	8603.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8603.90	- Other			u	8603.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
86.04	8604.00	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).**			u	8604.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
86.05	8605.00	**Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).**			u	8605.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
86.06		**Railway or tramway goods vans and wagons, not self-propelled.**																						
	8606.10	- Tank wagons and the like			u	8606.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8606.30	- Self-discharging vans and wagons, other than those of subheading 8606.10			u	8606.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
		- Other :																						
	8606.91	-- Covered and closed :				8606.91																		
	8606.91.10	--- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10			u	8606.91.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8606.91.90	--- Other			u	8606.91.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8606.92	-- Open, with non-removable sides of a height exceeding 60 cm			u	8606.92					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8606.99	-- Other			u	8606.99					Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
86.07		**Parts of railway or tramway locomotives or rolling-stock.**																						
		- Bogies, bissel-bogies, axles and wheels, and parts thereof :																						
	8607.11	-- Driving bogies and bissel-bogies			kg	8607.11					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8607.12	-- Other bogies and bissel-bogies			kg	8607.12					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8607.19	-- Other, including parts			kg	8607.19					Free	Free		4%	1.5%			5%	12%	5%	2%			
		- Brakes and parts thereof :																						
	8607.21	-- Air brakes and parts thereof			kg	8607.21					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8607.29	-- Other			kg	8607.29					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8607.30	- Hooks and other coupling devices, buffers, and parts thereof			kg	8607.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
		- Other :																						
	8607.91	-- Of locomotives			kg	8607.91					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8607.99	-- Other			kg	8607.99					Free	Free		4%	1.5%			5%	12%	5%	2%			
86.08	8608.00	**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.**			kg	8608.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
86.09	8609.00	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**			u	8609.00					Free	Free		4%	1.5%			5%	12%	5%	2%			

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
								Preferential										Gen.						
								AP	AD	BN	GT	IN	PK	SA	SF	SD										
87.01			**Tractors (other than tractors of heading 87.09) (+).**																					
	8701.10	-	Pedestrian controlled tractors :				8701.10																	
	8701.10.10	---	More than ten years old		L	u	8701.10.10					Free	Free		Free	Free			Free	Ex	5%	Ex			
	8701.10.90	---	Other			u	8701.10.90					Free	Free		Free	Free			Free	Ex	5%	Ex			
	8701.20	-	Road tractors for semi-trailers :				8701.20																	
	8701.20.10	---	Not more than five years old			u	8701.20.10					Free	Free		4%	1.5%			5%	Ex	5%	2%			
	8701.20.20	---	More than five years old		L	u	8701.20.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8701.30	-	Track-laying tractors :				8701.30																	
	8701.30.10	---	Not more than five years old			u	8701.30.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8701.30.20	---	More than five years old		L	u	8701.30.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8701.90	-	Other :				8701.90																	
	8701.90.10	---	Agricultural tractors, not more than ten years old			u	8701.90.10					Free	Free		Free	Free			Free	Ex	5%	Ex			
	8701.90.20	---	Agricultural tractors, more than ten years old		L	u	8701.90.20					Free	Free		Free	Free			Free	Ex	5%	Ex			
	8701.90.30	---	Other, not more than ten years old			u	8701.90.30					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8701.90.40	---	Other, more than ten years old		L	u	8701.90.40					Free	Free		4%	1.5%			5%	12%	5%	2%			
87.02			**Motor vehicles for the transport of ten or more persons, including the driver.**																					
	8702.10	-	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :				8702.10																	
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																					
	8702.10.11	----	Hybrid electric vehicles			u	8702.10.11												15%	12%	5%	2%			
	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old			u	8702.10.12												30%	12%	5%	2%	173%		
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old		L	u	8702.10.13												30%	12%	5%	2%	173%		
	8702.10.19	----	Other			u	8702.10.19												30%	12%	5%	2%	114%		
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old																					
	8702.10.21	----	Modified Vehicles of heading 87.03		L	u	8702.10.21												30%	12%	5%	2%	173%		

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8702.10.29	----	Other		L	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old			
	8702.10.31	----	Hybrid electric vehicles			u
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old			u
	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old		L	u
	8702.10.39	----	Other			u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old			
	8702.10.41	----	Modified Vehicles of heading 87.03		L	u
	8702.10.49	----	Other		L	u
		---	Other, not more than five years old:			
	8702.10.51	----	Hybrid electric vehicles			u
	8702.10.52	----	Modified Vehicles of heading 87.03, not more than two years old			u
	8702.10.53	----	Modified Vehicles of heading 87.03, more than two years old		L	u
	8702.10.59	----	Other			u
		---	Other, more than five years old			
	8702.10.61	----	Modified Vehicles of heading 87.03		L	u
	8702.10.69	----	Other		L	u
	8702.90	-	Other :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old			
	8702.90.11	----	Hybrid electric vehicles			u
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old			u
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old		L	u
	8702.90.19	----	Other			u
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old			
	8702.90.21	----	Modified Vehicles of heading 87.03		L	u
	8702.90.29	----	Other		L	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old			
	8702.90.31	----	Hybrid electric vehicles			u
	8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old			u
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old		L	u
	8702.90.39	----	Other			u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old			
	8702.90.41	----	Modified Vehicles of heading 87.03		L	u
	8702.90.49	----	Other		L	u
		---	Other, not more than five years old			
	8702.90.51	----	Hybrid electric vehicles			u
	8702.90.52	----	Modified Vehicles of heading 87.03, not more than two years old			u
	8702.90.53	----	Modified Vehicles of heading 87.03, more than two years old		L	u
	8702.90.59	----	Other			u
		---	Other, more than five years old			
	8702.90.61	----	Modified Vehicles of heading 87.03		L	u
	8702.90.69	----	Other		L	L

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8702.10.29												30%	12%	5%	2%		114%	
8702.10.31												15%	12%	5%	2%			
8702.10.32												30%	12%	5%	2%		173%	
8702.10.33												30%	12%	5%	2%		173%	
8702.10.39												30%	12%	5%	2%		41%	
8702.10.41												30%	12%	5%	2%		173%	
8702.10.49												30%	12%	5%	2%		41%	
8702.10.51												Free	12%	5%	2%			
8702.10.52												30%	12%	5%	2%		173%	
8702.10.53												30%	12%	5%	2%		173%	
8702.10.59												Free	Ex	5%	2%			
8702.10.61												30%	12%	5%	2%		173%	
8702.10.69												Free	12%	5%	2%		41%	
8702.90.11												15%	12%	5%	2%			
8702.90.12												30%	12%	5%	2%		143%	
8702.90.13												30%	12%	5%	2%		143%	
8702.90.19												30%	12%	5%	2%		85%	
8702.90.21												30%	12%	5%	2%		143%	
8702.90.29												30%	12%	5%	2%		85%	
8702.90.31												15%	12%	5%	2%			
8702.90.32												30%	12%	5%	2%		143%	
8702.90.33												30%	12%	12%	2%		143%	
8702.90.39												30%	12%	5%	2%		41%	
8702.90.41												30%	12%	5%	2%		143%	
8702.90.49												30%	12%	5%	2%		41%	
8702.90.51												Free	12%	5%	2%			
8702.90.52												30%	12%	5%	2%		143%	
8702.90.53												30%	12%	5%	2%		143%	
8702.90.59												Free	12%	5%	2%			
8702.90.61												30%	12%	5%	2%		143%	
8702.90.69												Free	12%	5%	2%		41%	

HS Hdg.	HS Code		Description	Ref	ICL	Unit
87.03			**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**			
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :			
	8703.10.10	---	Not more than two years old			u
	8703.10.20	---	More than two years old		L	u
		-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :			
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc :			
	8703.21.10	---	Ambulances and prison vans not more than two years old			u
	8703.21.20	---	Ambulances and prison vans more than two years old		L	u
	8703.21.30	---	Hearses not more than two years old			u
	8703.21.40	---	Hearses more than two years old		L	u
		---	Auto-trishaws :			
	8703.21.51	----	With two-stroke petrol engine		L	u
	8703.21.52	----	Other, driven by liquefied petroleum (LP) gas ,not more than two years old			u
	8703.21.53	----	Other, driven by liquefied petroleum (LP) gas ,more than two years old		L	u
	8703.21.54	----	Other, not more than two years old			u
	8703.21.55	----	Other, more than two years old		L	u
		---	Motor cars including station wagons and racing cars, not more than two years old			
	8703.21.61	----	Hybrid electric vehicles			u
	8703.21.62	----	Gocart			u
	8703.21.69	----	Other			u
		---	Motor cars including station wagons and racing cars, more than two years old			
	8703.21.71	----	Hybrid electric vehicles		L	u
	8703.21.79	----	Other		L	u
		---	Other :			
	8703.21.91	----	Hybrid electric vehicles, not more than two years old			u
	8703.21.92	----	Other, not more than two years old			u
	8703.21.93	----	More than two years old		L	u
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.22.10	---	Ambulances and prison vans not more than two years old			u
	8703.22.20	---	Ambulances and prison vans more than two years old		L	u
	8703.22.30	---	Hearses not more than two years old			u
	8703.22.40	---	Hearses more than two years old		L	u
		---	Motor cars including station wagons and racing cars, not more than two years old			
	8703.22.51	----	Hybrid electric vehicles			u
	8703.22.59	----	Other			u
		---	Motor cars including station wagons and racing cars, more than two years old			
	8703.22.61	----	Hybrid electric vehicles		L	u
	8703.22.69	----	Other		L	u
		---	Other, not more than two years old			
	8703.22.71	----	Hybrid electric vehicles			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8703.10																		
8703.10.10												30%	12%	5%	2%		40%	
8703.10.20												30%	12%	5%	2%		40%	
8703.21																		
8703.21.10												30%	12%	5%	2%			
8703.21.20												30%	12%	5%	2%			
8703.21.30												30%	12%	5%	2%		85%	
8703.21.40												30%	12%	5%	2%		85%	
8703.21.51												15%	12%	5%	2%		45%	
8703.21.52												15%	12%	5%	2%		40%	
8703.21.53												15%	12%	5%	2%		40%	
8703.21.54												15%	12%	5%	2%		45%	
8703.21.55												15%	12%	5%	2%		45%	
8703.21.61				12%								15%	12%	5%	2%		14%	
8703.21.62				24%								30%	12%	5%	2%			
8703.21.69				24%								30%	12%	5%	2%		85% or Rs.750,000/= per unit	
8703.21.71				12%								15%	12%	5%	2%		14%	
8703.21.79				24%								30%	12%	5%	2%		85% or Rs.750,000/= per unit	
8703.21.91				12%								15%	12%	5%	2%		14%	
8703.21.92				24%								30%	12%	5%	2%		85% or Rs.750,000/= per unit	
8703.21.93				24%								30%	12%	5%	2%		85% or Rs.750,000/= per unit	
8703.22																		
8703.22.10												30%	12%	5%	2%			
8703.22.20												30%	12%	5%	2%			
8703.22.30												30%	12%	5%	2%		85%	
8703.22.40												30%	12%	5%	2%		85%	
8703.22.51												15%	12%	5%	2%		14%	
8703.22.59												30%	12%	5%	2%		85%	
8703.22.61												15%	12%	5%	2%		14%	
8703.22.69												30%	12%	5%	2%		85%	
8703.22.71												15%	12%	5%	2%		14%	

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8703.22.79	----	Other			u
		---	Other, more than two years old			
	8703.22.81	----	Hybrid electric vehicles		L	u
	8703.22.89	----	Other		L	u
	8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :			
	8703.23.10	---	Ambulances and prison vans not more than two years old			u
	8703.23.20	---	Ambulances and prison vans more than two years old		L	u
	8703.23.30	---	Hearses not more than two years old			u
	8703.23.40	---	Hearses more than two years old		L	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :			
	8703.23.51	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc			u
	8703.23.52	----	Other, of a cylinder capacity not exceeding 1,600 cc			u
	8703.23.53	----	Other hybrid electric vehicles			u
	8703.23.59	----	Other			u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old			
	8703.23.61	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1600 cc,		L	u
	8703.23.62	----	Other, of a cylinder capacity not exceeding 1,600 cc		L	u
	8703.23.63	----	Other, hybrid electric vehicles		L	u
	8703.23.69	----	Other		L	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old			
	8703.23.71	----	Hybrid electric vehicles			u
	8703.23.79	----	Other			u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old			
	8703.23.81	----	Hybrid electric vehicles		L	u
	8703.23.89	----	Other		L	u
		---	Other :			
	8703.23.91	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than two years old			u
	8703.23.92	----	Other, of a cylinder capacity not exceeding 2,000 cc, not more than two years old			u
	8703.23.93	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than two years old		L	u
	8703.23.94	----	Other, of a cylinder capacity not exceeding 2,000 cc, more than two years old		L	u
	8703.23.95	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than two years old			u
	8703.23.96	----	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old			u
	8703.23.97	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than two years old		L	
	8703.23.98	----	Other, of a cylinder capacity exceeding 2,000 cc, more than two years old		L	
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :			
	8703.24.10	---	Ambulances and prison vans not more than two years old			u
	8703.24.20	---	Ambulances and prison vans more than two years old		L	u
	8703.24.30	---	Hearses not more than two years old			u
	8703.24.40	---	Hearses more than two years old		L	u
		---	Motor cars including station wagons and racing cars, not more than two years old			
	8703.24.51	----	Hybrid electric vehicles			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8703.22.79												30%	12%	5%	2%		85%	
8703.22.81												15%	12%	5%	2%		14%	
8703.22.89												30%	12%	5%	2%		85%	
8703.23																		
8703.23.10												30%	12%	5%	2%			
8703.23.20												30%	12%	5%	2%			
8703.23.30												30%	12%	5%	2%		85%	
8703.23.40												30%	12%	5%	2%		85%	
8703.23.51				9. 9%								15%	12%	5%	2%		14%	
8703.23.52				19.91%								30%	12%	5%	2%		85%	
8703.23.53				9. 9%								15%	12%	5%	2%		14%	
8703.23.59				19.91%								30%	12%	5%	2%		85%	
8703.23.61				9. 9%								15%	12%	5%	2%		14%	
8703.23.62				19.91%								30%	12%	5%	2%		85%	
8703.23.63				9. 9%								15%	12%	5%	2%		14%	
8703.23.69				19.91%								30%	12%	5%	2%		85%	
8703.23.71				13.5%								15%	12%	5%	2%		40%	
8703.23.79				27%								30%	12%	5%	2%		114%	
8703.23.81				13.5%								15%	12%	5%	2%		40%	
8703.23.89				27%								30%	12%	5%	2%		114%	
8703.23.91				9.9%								15%	12%	5%	2%		14%	
8703.23.92				19.91%								30%	12%	5%	2%		85%	
8703.23.93				13.5%								15%	12%	5%	2%		14%	
8703.23.94				27%								30%	12%	5%	2%		85%	
8703.23.95				13.5%								15%	12%	5%	2%		40%	
8703.23.96				27%								30%	12%	5%	2%		114%	
8703.23.97				13.5%								15%	12%	5%	2%		40%	
8703.23.98				27%								30%	12%	5%	2%		114%	
8703.24																		
8703.24.10												30%	12%	5%	2%			
8703.24.20												30%	12%	5%	2%			
8703.24.30												30%	12%	5%	2%		129%	
8703.24.40												30%	12%	5%	2%		129%	
8703.24.51				13.5%								15%	12%	5%	2%		57%	

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8703.24.59	----	Other			u
		---	Motor cars including station wagons and racing cars, more than two years old			
	8703.24.61	----	Hybrid electric vehicles		L	u
	8703.24.69	----	Other		L	u
		---	Other, not more than two years old			
	8703.24.71	----	Hybrid electric vehicles			u
	8703.24.79	----	Other			u
		---	Other, more than two years old			
	8703.24.81	----	Hybrid electric vehicles		L	u
	8703.24.89	----	Other		L	u
		-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :			
	8703.31.10	---	Ambulances and prison vans not more than two years old			u
	8703.31.20	---	Ambulances and prison vans more than two years old		L	u
	8703.31.30	---	Hearses not more than two years old			u
	8703.31.40	---	Hearses more than two years old		L	u
	8703.31.50	---	Auto-trishaws not more than two years old			u
	8703.31.60	---	Auto-trishaws more than two years old		L	u
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than two years old			u
	8703.31.80	---	Motor cars including station wagons and racing cars, more than two years old		L	u
		---	Other :			
	8703.31.91	----	Not more than two years old			u
	8703.31.92	----	More than two years old		L	u
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :			
	8703.32.10	---	Ambulances and prison vans not more than two years old			u
	8703.32.20	---	Ambulances and prison vans more than two years old		L	u
	8703.32.30	---	Hearses not more than two years old			u
	8703.32.40	---	Hearses more than two years old		L	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :			
	8703.32.51	----	Of a cylinder capacity not exceeding 1,600 cc			u
	8703.32.59	----	Other			u
	8703.32.60	---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old		L	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old :			
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.			u
	8703.32.79	----	Other			u
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old		L	u
		---	Other :			
	8703.32.91	----	Of a cylinder capacity not exceeding 2,000 cc, not more than two years old			u
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, more than two years old		L	u
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than two years old			u
	8703.32.94	----	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8703.24.59				27%								30%	12%	5%	2%		129%	
8703.24.61				13.5%								15%	12%	5%	2%		57%	
8703.24.69				27%								30%	12%	5%	2%		129%	
8703.24.71				13.5%								15%	12%	5%	2%		57%	
8703.24.79				27%								30%	12%	5%	2%		129%	
8703.24.81				13.5%								15%	12%	5%	2%		57%	
8703.24.89				27%								30%	12%	5%	2%		129%	
8703.31																		
8703.31.10												30%	12%	5%	2%			
8703.31.20												30%	12%	5%	2%			
8703.31.30												30%	12%	5%	2%		114%	
8703.31.40												30%	12%	5%	2%		114%	
8703.31.50												15%	12%	5%	2%		45%	
8703.31.60												15%	12%	5%	2%		45%	
8703.31.70				24%								30%	12%	5%	2%		114%	
8703.31.80				24%								30%	12%	5%	2%		114%	
8703.31.91				24%								30%	12%	5%	2%		114%	
8703.31.92				24%								30%	12%	5%	2%		114%	
8703.32																		
8703.32.10												30%	12%	5%	2%			
8703.32.20												30%	12%	5%	2%			
8703.32.30												30%	12%	5%	2%		129%	
8703.32.40												30%	12%	5%	2%		129%	
8703.32.51				19.91%								30%	12%	5%	2%		114%	
8703.32.59				19.91%								30%	12%	5%	2%		129%	
8703.32.60				19.91%								30%	12%	5%	2%		129%	
8703.32.71				27%								30%	12%	5%	2%		143%	
8703.32.79				27%								30%	12%	5%	2%		143%	
8703.32.80				27%								30%	12%	5%	2%		143%	
8703.32.91				19.91%								30%	12%	5%	2%		129%	
8703.32.92				19.91%								30%	12%	5%	2%		129%	
8703.32.93				13.5%								15%	Ex	5%	2%			
8703.32.94				27%								30%	12%	5%	2%		143%	

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8703.32.95	----	Of a cylinder capacity exceeding 2000 cc., more than two years old		L	u
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :			
	8703.33.10	---	Ambulances and prison vans not more than two years old			u
	8703.33.20	---	Ambulances and prison vans more than two years old		L	u
	8703.33.30	---	Hearses not more than two years old			u
	8703.33.40	---	Hearses more than two years old		L	u
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than two years old			u
	8703.33.60	---	Motor cars including station wagons and racing cars, more than two years old		L	u
		---	Other, not more than two years old			
	8703.33.71	----	Motor–homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)			u
	8703.33.79	----	Other			u
	8703.33.80	---	Other, more than two years old		L	u
	8703.90	-	Other :			
	8703.90.10	---	Electric auto-trishaws not more than two years old			u
	8703.90.20	---	Electric auto-trishaws more than two years old		L	u
	8703.90.30	---	Other, electric, not more than two years old			u
	8703.90.40	---	Other, electric, more than two years old		L	u
	8703.90.50	---	Other, not more than two years old			u
	8703.90.60	---	Other, more than two years old		L	u
87.04			**Motor vehicles for the transport of goods (+).**			
	8704.10	-	Dumpers designed for off-highway use			u
		-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8704.21	--	g.v.w. not exceeding 5 tonnes :			
		---	Tankers and bowsers with stainless steel tanks for transport of milk :			
	8704.21.11	----	Not more than five years old			u
	8704.21.12	----	More than five years old		L	u
	8704.21.20	---	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.21.51, not more than four years old			u
	8704.21.30	---	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.21.52, more than four years old		L	u
		---	Auto-trishaws :			
	8704.21.41	----	Not more than four years old			u
	8704.21.42	----	More than four years old		L	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 1500 kg or more:			
	8704.21.51	----	Not more than four years old			u
	8704.21.52	----	More than four years old		L	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1500 kg, ~~but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab :~~			
	8704.21.61	----	Cargo carrying capacity of less than 800 kg, not more than four years old			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8703.32.95				27%								30%	12%	5%	2%		143%	
8703.33																		
8703.33.10												30%	12%	5%	2%			
8703.33.20												30%	12%	5%	2%			
8703.33.30												30%	12%	5%	2%		173%	
8703.33.40												30%	12%	5%	2%		173%	
8703.33.50				27%								30%	12%	5%	2%		173%	
8703.33.60				27%								30%	12%	5%	2%		173%	
8703.33.71				13.5%								15%	Ex	5%	2%			
8703.33.79				27%								30%	12%	5%	2%		173%	
8703.33.80				27%								30%	12%	5%	2%		173%	
8703.90																		
8703.90.10												5%	12%	5%	2%			
8703.90.20												15%	12%	5%	2%			
8703.90.30												15%	12%	5%	2%			
8703.90.40												30%	12%	5%	2%			
8703.90.50												15%	12%	5%	2%			
8703.90.60												30%	12%	5%	2%		85%	
8704.10					Free	Free		4%	1.5%			5%	Ex	5%	2%			
8704.21																		
8704.21.11				4.5%								5%	Ex	5%	2%			
8704.21.12				4.5%								5%	12%	5%	2%			
8704.21.20												5%	Ex	5%	2%			
8704.21.30												5%	12%	5%	2%		Rs.109,000/= per unit	
8704.21.41												5%	12%	5%	2%			
8704.21.42												5%	12%	5%	2%			
8704.21.51												15%	12%	5%	2%			
8704.21.52												15%	12%	5%	2%		Rs.109,000/= per unit	
8704.21.61												15%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8704.21.62	----	Cargo carrying capacity of less than 800 kg, more than four years old		L	u
	8704.21.63	----	Cargo carrying capacity of less than 800 kg or more, not more than four years old			u
	8704.21.64	----	Cargo carrying capacity of less than 800 kg or more, more than four years old			u
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.21.71	----	Not more than four years old			u
	8704.21.72	----	More than four years old		L	u
	-	---	~~Other vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1500 kg~~			
	~~8704.21.81~~	~~----~~	~~Not more than four years old~~		~~-~~	~~u~~ -
	~~8704.21.82~~	~~----~~	~~More than four years old~~		~~L~~	~~u~~ -
		---	Other :			
	8704.21.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old			u
	8704.21.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old		L	u
	8704.21.93	----	Other, not more than four years old			
	8704.21.99	----	Other, more than four years old			
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :			
	8704.22.10	---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old			u
	8704.22.20	---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old		L	u
	8704.22.30	---	Other not more than five years old			u
	8704.22.40	---	Other more than five years old			u
	8704.23	--	g.v.w. exceeding 20 tonnes :			
	8704.23.10	---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old			u
	8704.23.20	---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old		L	u
	8704.23.30	---	Other, not more than five years old			u
	8704.23.40	---	Other, more than five years old		L	u
		-	Other, with spark-ignition internal combustion piston engine :			
	8704.31	--	g.v.w. not exceeding 5 tonnes :			
		---	Auto-trishaws :			
	8704.31.11	----	With two-stroke petrol engine		L	u
	8704.31.12	----	Other, not more than four years old			u
	8704.31.13	----	Other, more than four years old		L	u
	8704.31.20	---	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.31.41, not more than four years old			u
	8704.31.30	---	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.31.42, more than four years old		L	u
		---	Vehicles with separate bodies for cabin and cargo area and designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 1500 kg or more:			
	8704.31.41	----	Not more than four years old			u
	8704.31.42	----	More than four years old		L	u
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for 3			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8704.21.62												15%	12%	5%	2%		Rs.109,000/= per unit	
												30%	12%	5%	2%		41%	
												30%	12%	5%	2%		41%	
8704.21.71												30%	12%	5%	2%		12%	
8704.21.72												30%	12%	5%	2%		12% or Rs.109,000/= per unit	
~~8704.21.81~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~-~~	~~41%~~	~~-~~
~~8704.21.82~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~30%~~	~~12%~~	~~5%~~	~~2%~~	~~-~~	~~41%~~	~~-~~
8704.21.91												30%	12%	5%	2%		56%	
8704.21.92												30%	12%	5%	2%		56%	
8704.21.93												30%	12%	5%	2%		70%	
8704.21.99												30%	12%	5%	2%		70%	
8704.22																		
8704.22.10				Free	Free	Free		Free	Free			Free	Ex	5%	2%			
8704.22.20				Free	Free	Free		Free	Free			Free	12%	5%	2%		Rs.109,000/= per unit	
8704.22.30				Free	Free	Free		Free	Free			Free	Ex	5%	2%		35%	
8704.22.40				Free	Free	Free		Free	Free			Free	12%	5%	2%		35%	
8704.23																		
8704.23.10				Free	Free	Free		Free	Free			Free	Ex	5%	2%			
8704.23.20				Free	Free	Free		Free	Free			Free	Ex	5%	2%		Rs.109,000/= per unit	
8704.23.30					Free	Free		Free	Free			Free	Ex	5%	2%		20%	
8704.23.40					Free	Free		Free	Free			Free	12%	5%	2%		20%	
8704.31																		
8704.31.11												5%	12%	5%	2%			
8704.31.12												5%	12%	5%	2%			
8704.31.13												5%	12%	5%	2%			
8704.31.20												5%	12%	5%	2%			
8704.31.30												5%	12%	5%	2%		Rs.109,000/= per unit	
8704.31.41												15%	12%	5%	2%			
8704.31.42												15%	12%	5%	2%		Rs.109,000/= per unit	

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
								Preferential																	
								AP	AD	BN	GT	IN	PK	SA	SF	SD									
			persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of less than 1500 kg, ~~but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cabin~~																					
	8704.31.51	----	Cargo carrying capacity of less than 800 kg, not more than four years old			u	8704.31.51												15%	12%	5%	2%			
	8704.31.52	----	Cargo carrying capacity of less than 800 kg, more than four years old		L	u	8704.31.52												15%	12%	5%	2%		Rs.109,000/= per unit	
	8704.31.53	----	Cargo carrying capacity of less than 800 kg or more, Not more than four years old			u	8704.31.53												30%	12%	5%	2%		41%	
	8704.31.53	----	Cargo carrying capacity of less than 800 kg or more, more than four years old			u	8704.31.53												30%	12%	5%	2%		41%	
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for 6 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cabin																					
	8704.31.61	----	Not more than four years old			u	8704.31.61												30%	12%	5%	2%		27%	
	8704.31.62	----	More than four years old		L	u	8704.31.62												30%	12%	5%	2%		27% or Rs.150,000/= per unit	
		---	Other vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1500 kg																					
	8704.31.71	----	Not more than four years old			u	8704.31.71												30%	12%	5%	2%		41%	
	8704.31.72	----	More than four years old		L	u	8704.31.72												30%	12%	5%	2%		41%	
		---	Other :																						
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old			u	8704.31.91												30%	12%	5%	2%		56%	
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old		L	u	8704.31.92												30%	12%	5%	2%		56%	
	8704.31.93	----	Other, not more than four years old				8704.31.93												30%	12%	5%	2%		70%	
	8704.31.99	----	Other, more than four years old				8704.31.99												30%	12%	5%	2%		70%	
	8704.32	--	g.v.w. exceeding 5 tonnes :				8704.32																		
	8704.32.10	---	Tankers and bowsers with stainless steel tanks for transport of milk, not more than five years old			u	8704.32.10				4.5%	Free	Free		4%	1.5%			5%	Ex	5%	2%			
	8704.32.20	---	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old		L	u	8704.32.20				4.5%	Free	Free		4%	1.5%			5%	Ex	5%	2%		Rs.109,000/= per unit	
	8704.32.30	---	Other, not more than five years old			u	8704.32.30					Free	Free		4%	1.5%			5%	12%	5%	2%		29%	
	8704.32.40	---	Other, more than five years old		L	u	8704.32.40					Free	Free		4%	1.5%			5%	12%	5%	2%		29%	
	8704.90	-	Other :				8704.90																		
	8704.90.10	---	Electric auto-trishaws not more than five years old			u	8704.90.10												15%	12%	5%	2%			
	8704.90.20	---	Electric auto-trishaws more than five years old		L	u	8704.90.20												15%	12%	5%	2%			
	8704.90.30	---	Other electric, not more than five old			u	8704.90.30												30%	12%	5%	2%		12%	
	8704.90.40	---	Other electric, more than five years old		L	u	8704.90.40												30%	12%	5%	2%		12% or Rs.109,000/= per unit	
	8704.90.50	---	Other, not more than five years old			u	8704.90.50												30%	12%	5%	2%		32%	
	8704.90.60	---	Other, more than five years old		L	u	8704.90.60												30%	12%	5%	2%		32% or Rs.218,500/= per unit	
87.05			**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) (+).**																					
	8705.10	-	Crane lorries			u	8705.10					Free	Free		Free				Free	Ex	5%	2%			
	8705.20	-	Mobile drilling derricks :				8705.20																		
	8705.20.10	---	Not more than seven years old			u	8705.20.10					Free	Free		Free				Free	Ex	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	8705.20.20	---	More than seven years old		L	u	8705.20.20					Free	Free		Free				Free	Ex	5%	2%			
	8705.30	-	Fire fighting vehicles :				8705.30																		
	8705.30.10	---	Not more than seven years old			u	8705.30.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	8705.30.20	---	More than seven years old		L	u	8705.30.20					Free	Free		Free	Free			Free	12%	5%	2%			
	8705.40	-	Concrete-mixer lorries			u	8705.40					Free	Free		Free				Free	Ex	5%	2%			
	8705.90	-	Other :				8705.90																		
	8705.90.10	---	Mobile workshops, not more than seven years old			u	8705.90.10				Free	Free	Free		Free	Free			Free	12%	5%	2%			
	8705.90.20	---	Mobile workshops, more than seven years old		L	u	8705.90.20				Free	Free	Free		Free	Free			Free	12%	5%	2%			
	8705.90.30	---	Other, not more than seven years old			u	8705.90.30					Free	Free		Free	Free			Free	Con	5%	Con			
	8705.90.40	---	Other, more than seven years old		L	u	8705.90.40					Free	Free		Free	Free			Free	12%	5%	2%			
87.06	8706.00		**Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.**				8706.00																		
	8706.00.10	---	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver			u	8706.00.10	Free											Free	12%	5%	2%			
	8706.00.20	---	New chassis fitted with engines for other motor vehicles of heading 87.02			u	8706.00.20	7.5%											15%	12%	5%	2%			
	8706.00.30	---	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more			u	8706.00.30												Free	12%	5%	2%			
	8706.00.40	---	Other new chassis fitted with engines for other motor vehicles			u	8706.00.40												15%	12%	5%	2%			
	8706.00.50	---	Used chassis fitted with engines		L	u	8706.00.50												15% or Rs. 218,000/= per unit	12%	5%	2%	10%	Rs. 218,000/= per unit	
87.07			**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**																						
	8707.10	-	For the vehicles of heading 87.03		L	u	8707.10												15% or Rs.291,000/= per unit	12%	5%	2%	10%	Rs. 291,000/= per unit	
	8707.90	-	Other :				8707.90																		
	8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments		L	u	8707.90.10												30% or Rs. 291,000/= per unit	12%	5%	2%	10%	Rs. 291,000/= per unit	
	8707.90.20	---	Other, for the motor vehicles of heading 87.02, for the transport of twenty eight or more persons including the driver			u	8707.90.20												Free	12%	5%	2%			
	8707.90.30	---	Other, for the manufacture of lorries and trucks of heading 87.04, of a g.v.w. exceeding 3,000kg			u	8707.90.30												Free	12%	5%	2%			
	8707.90.90	---	Other		L	u	8707.90.90												15% or Rs. 291,000/= per unit	12%	5%	2%			
87.08			**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**																						
	8708.10	-	Bumpers and parts thereof			kg	8708.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
		-	Other parts and accessories of bodies (including cabs) :																						
	8708.21	--	Safety seat belts			kg	8708.21					Free	Free		17.5%	5%			30%	12%	5%	2%			
	8708.29	--	Other :				8708.29																		

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8708.29.10	---	"Cut-portions" of bodies and cabs		L	kg
	8708.29.90	---	Other			kg
	8708.30	-	Brakes and servo-brakes; parts thereof			kg
	8708.40	-	Gear boxes and parts thereof			kg
	8708.50	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof			kg
	8708.70	-	Road wheels and parts and accessories thereof :			
	8708.70.10	---	Rims fitted with tyres, showing signs of wear		L	kg
	8708.70.20	---	Other, rims fitted with tyres			kg
	8708.70.90	---	Other			kg
	8708.80	-	Suspension systems and parts thereof (including shock-absorbers)			kg
		-	Other parts and accessories :			
	8708.91	--	Radiators and parts thereof			kg
	8708.92	--	Silencers (mufflers) and exhaust pipes; parts thereof			kg
	8708.93	--	Clutches and parts thereof			kg
	8708.94	--	Steering wheels, steering columns and steering boxes; parts thereof			kg
	8708.95	--	Safety airbags with inflater system; parts thereof			kg
	8708.99	--	Other :			
	8708.99.10	---	New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more			kg
	8708.99.20	---	Other new chassis not fitted with engines, but with or without fittings			kg
	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings		L	kg
	8708.99.40	---	"Cut-portions" of motor vehicles		L	kg
	8708.99.90	---	Other			kg
87.09			**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**			
		-	Vehicles :			
	8709.11	--	Electrical			u
	8709.19	--	Other			u
	8709.90	-	Parts			kg
87.10	8710.00		**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**			u
87.11			**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**			
	8711.10	-	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :			
	8711.10.10	---	Not more than three years old			u
	8711.10.20	---	More than three years old		L	u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8708.29.10								17.5% or Rs.58,334/= per cut portion	5% or Rs. 16,667/= per cut portion			30% or Rs.100,000/= per cut portion	12%	5%	2%	10%	Rs.73,000/= per cut portion	
8708.29.90					Free			17.5%	5%			30%	12%	5%	2%			
8708.30					Free	Free		17.5%	5%			30%	12%	5%	2%			
8708.40					Free	Free		17.5%	5%			30%	12%	5%	2%			
8708.50					Free	Free		17.5%	5%			30%	12%	5%	2%			
8708.70																		
8708.70.10								17.5%	5%			30%	12%	5%	2%			
8708.70.20								17.5%	5%			30%	12%	5%	2%			
8708.70.90								17.5%	5%			30%	12%	5%	2%			
8708.80					Free	Free		17.5%	5%			30%	12%	5%	2%			
8708.91								17.5%	5%			30%	12%	5%	2%	10%		
8708.92								17.5%	5%			30%	12%	5%	2%			
8708.93					Free	Free		17.5%	5%			30%	12%	5%	2%			
8708.94					Free	Free		17.5%	5%			30%	12%	5%	2%			
8708.95												30%	12%	5%	2%			
8708.99																		
8708.99.10												Free	12%	5%	2%			
8708.99.20												30%	12%	5%	2%			
8708.99.30												30%	12%	5%	2%			
8708.99.40	27% or Rs.90,000/= per cut portion							25.2% or Rs.84,000/= per cut portion				30% or Rs.100,000/= per cut portion	12%	5%	2%	10%	Rs. 73,000/= per cut portion	
8708.99.90												30%	12%	5%	2%			
8709.11								10.83%	4.5%			15%	12%	5%	2%			
8709.19												15%	12%	5%	2%			
8709.90												15%	12%	5%	2%			
8710.00								10.83%	4.5%			15%	12%	5%	2%			
8711.10																		
8711.10.10					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	
8711.10.20					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	

HS Hdg.	HS Code		Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
	8711.20	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :				8711.20																		
	8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old			u	8711.20.10					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	
	8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old		L	u	8711.20.20					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	
	8711.20.30	---	Other, not more than three years old			u	8711.20.30					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	
	8711.20.40	---	Other, more than three years old		L	u	8711.20.40					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	
	8711.30	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :				8711.30																		
	8711.30.10	---	Exceeding 250 cc but not exceeding 350 cc not more than three years old			u	8711.30.10					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	
	8711.30.90	---	Other		L	u	8711.30.90					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	
	8711.40	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		L	u	8711.40					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	
	8711.50	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc		L	u	8711.50					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	
	8711.90	-	Other :				8711.90																		
	8711.90.10	---	Electrically operated motor bicycles			u	8711.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
	8711.90.90	---	Other			u	8711.90.90					Free	Free		4%	1.5%			5%	12%	5%	2%		51%	
87.12	8712.00		**Bicycles and other cycles (including delivery tricycles), not motorised :**				8712.00																		
	8712.00.10	---	Delivery tricycles			u	8712.00.10												15%	12%	5%	2%			
	8712.00.90	---	Other			u	8712.00.90												30% or Rs.1500/= per unit	12%	5%	2%	Rs 250/= per unit		
87.13			**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**																						
	8713.10	-	Not mechanically propelled			u	8713.10					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	8713.90	-	Other			u	8713.90					Free	Free		Free	Free			Free	Ex	Ex	Ex			
87.14			**Parts and accessories of vehicles of headings 87.11 to 87.13.**																						
@@@	-	-	~~Of motorcycles (including mopeds) :~~																						
@@@	~~8714.11~~	--	~~Saddles~~			~~kg~~	8714.11					~~Free~~	~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~8714.19~~	--	~~Other~~			~~kg~~	8714.19					~~Free~~	~~Free~~		~~4%~~	~~1.5%~~			~~5%~~	~~12%~~	~~5%~~	~~2%~~			
	8714.10	-	Of motorcycles (including mopeds)				8714.10																		
	8714.10.10	---	Frames with or without front fork		L		8714.10.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8714.10.90	---	Other				8714.10.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8714.20	-	Of carriages for disabled persons			kg	8714.20					Free	Free		Free	Free			Free	12%	5%	2%			
		-	Other :																						
	8714.91	--	Frames and forks, and parts thereof :				8714.91																		
	8714.91.10	---	Bicycle frames			kg	8714.91.10						Free						15%	12%	5%	2%			
	8714.91.20	---	Front forks			kg	8714.91.20						Free						15%	12%	5%	2%			
	8714.91.90	---	Other			kg	8714.91.90						Free						5%	12%	5%	2%			
	8714.92	--	Wheel rims and spokes :				8714.92																		
	8714.92.10	---	Wheel rims			kg	8714.92.10	14.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%	Rs.100/= per kg		
	8714.92.90	---	Other			kg	8714.92.90	4.75%				Free	Free		4%	1.5%			5%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	8714.93	--	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels			kg
	8714.94	--	Brakes, including coaster braking hubs and hub brakes, and parts thereof			kg
	8714.95	--	Saddles			u
	8714.96	--	Pedals and crank-gear, and parts thereof			kg
	8714.99	--	Other :			
	8714.99.10	---	Mudguards			kg
	8714.99.20	---	Chain stays			kg
	8714.99.30	---	Seat stays			kg
	8714.99.90	---	Other			kg
87.15	8715.00		**Baby carriages and parts thereof.**			kg
87.16			**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**			
	8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :			
	8716.10.10	---	Not more than five years old			u
	8716.10.20	---	More than five years old		L	u
	8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :			
	8716.20.10	---	Not more than five years old			u
	8716.20.20	---	More than five years old		L	u
		-	Other trailers and semi-trailers for the transport of goods :			
	8716.31	--	Tanker trailers and tanker semi-trailers :			
	8716.31.10	---	Not more than five years old			u
	8716.31.20	---	More than five years old		L	u
	8716.39	--	Other :			
	8716.39.10	---	Not more than five years old			u
	8716.39.20	---	More than five years old		L	u
	8716.40	-	Other trailers and semi-trailers :			
	8716.40.10	---	Not more than five years old			u
	8716.40.20	---	More than five years old		L	u
	8716.80	-	Other vehicles :			
	8716.80.10	---	Hand pallet trucks			u
	8716.80.20	---	Other not more than five years old			u
	8716.80.30	---	Other more than five years old		L	u
	8716.90	-	Parts			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
8714.93					Free	Free		4%	1.5%			5%	12%	5%	2%			
8714.94					Free	Free		4%	1.5%			5%	12%	5%	2%			
8714.95						Free						15%	12%	5%	2%			
8714.96					Free	Free		4%	1.5%			5%	12%	5%	2%			
8714.99																		
8714.99.10						Free						15%	12%	5%	2%			
8714.99.20						Free						15%	12%	5%	2%			
8714.99.30						Free						15%	12%	5%	2%			
8714.99.90						Free		13.5%				15%	12%	5%	2%			
8715.00												30%	12%	5%	2%			
8716.10																		
8716.10.10												15%	12%	5%	2%			
8716.10.20												15%	12%	5%	2%			
8716.20																		
8716.20.10												15%	12%	5%	2%			
8716.20.20												15%	12%	5%	2%			
8716.31																		
8716.31.10												15%	12%	5%	2%			
8716.31.20												15%	12%	5%	2%			
8716.39																		
8716.39.10												15%	12%	5%	2%			
8716.39.20												15%	12%	5%	2%			
8716.40																		
8716.40.10												15%	12%	5%	2%			
8716.40.20												15%	12%	5%	2%			
8716.80																		
8716.80.10												5%	12%	5%	2%			
8716.80.20												15%	12%	5%	2%			
8716.80.30												15%	12%	5%	2%			
8716.90					Free	Free		4%	1.5%			5%	12%	5%	2%			

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

1.- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
88.01	8801.00	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**		L	u	8801.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
88.02		**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**																						
		- Helicopters :																						
	8802.11	-- Of an unladen weight not exceeding 2,000 kg		L	u	8802.11					Free	Free		4%	1.5%			5%	Ex	Ex	Ex			
	8802.12	-- Of an unladen weight exceeding 2,000 kg		L	u	8802.12					Free	Free		4%	1.5%			5%	Ex	Ex	Ex			
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		L	u	8802.20					Free	Free		4%	1.5%			5%	Ex	5%	Ex			
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		L	u	8802.30	4.5%				Free	Free		4%	1.5%			5%	Ex	5%	Ex			
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg		L	u	8802.40					Free	Free		4%	1.5%			5%	Ex	5%	Ex			
	8802.60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		L	u	8802.60					Free	Free		4%	1.5%			5%	12%	5%	2%			
88.03		**Parts of goods of heading 88.01 or 88.02.**																						
	8803.10	- Propellers and rotors and parts thereof		L	kg	8803.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8803.20	- Under-carriages and parts thereof		L	kg	8803.20					Free	Free		4%	1.5%			5%	12%	5%	2%			
	8803.30	- Other parts of aeroplanes or helicopters		L	kg	8803.30	4.5%				Free	Free		4%	1.5%			5%	Ex	Ex	2%			
	8803.90	- Other		L	kg	8803.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
88.04	8804.00	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**		L	kg	8804.00					Free	Free		4%	1.5%			5%	12%	5%	2%			
88.05		**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**																						
	8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		L	kg	8805.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
		- Ground flying trainers and parts thereof :																						
	8805.21	-- Air combat simulators and parts thereof		L	kg	8805.21					Free	Free		4%	1.5%			5%	Ex	Ex	2%			
	8805.29	-- Other		L	kg	8805.29					Free	Free		4%	1.5%			5%	Ex	Ex	2%			

Chapter 89

Ships, boats and floating structures

Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
89.01		**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**																						
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds			u	8901.10					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	8901.20	- Tankers			u	8901.20					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20			u	8901.30					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods			u	8901.90					Free	Free		Free	Free			Free	Ex	Ex	Ex			
89.02	8902.00	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**			u	8902.00												15%	Ex	Ex	Ex			
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes (+).**																						
	8903.10	- Inflatable :				8903.10																		
	8903.10.10	--- Rowing boats for sports			u	8903.10.10												Free	12%	5%	2%			
	8903.10.90	--- Other			u	8903.10.90												15%	12%	5%	2%			
		- Other :																						
	8903.91	-- Sailboats, with or without auxiliary motor			u	8903.91												15%	12%	5%	2%			
	8903.92	-- Motorboats, other than outboard motorboats			u	8903.92												15%	12%	5%	2%			
	8903.99	-- Other :				8903.99																		
	8903.99.10	--- Rowing boats for sports			u	8903.99.10												Free	12%	5%	2%			
	8903.99.90	--- Other			u	8903.99.90												15%	12%	5%	2%			
89.04	8904.00	**Tugs and pusher craft.**				8904.00																		
	8904.00.10	--- Not exceeding a Dead Weight Tonnage of 500 MT			u	8904.00.10												15%	12%	5%	2%			
	8904.00.90	--- Other			u	8904.00.90												Free	12%	5%	2%			
89.05		**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**																						
	8905.10	- Dredgers			u	8905.10					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	8905.20	- Floating or submersible drilling or production platforms			u	8905.20					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	8905.90	- Other			u	8905.90					Free	Free		Free	Free			Free	Ex	Ex	Ex			
89.06		**Other vessels, including warships and lifeboats other than rawing boats.**																						

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
						Preferential										Gen.							
						AP	AD	BN	GT	IN	PK	SA	SF	SD										
	8906.10	- Warships			u	8906.10					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	8906.90	- Other			u	8906.90					Free	Free		Free	Free			Free	Ex	Ex	Ex			
89.07		**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**																					
	8907.10	- Inflatable rafts			u	8907.10					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	8907.90	- Other			u	8907.90					Free	Free		Free	Free			Free	Ex	Ex	Ex			
89.08	8908.00	**Vessels and other floating structures for breaking up.**			u	8908.00					Free	Free		Free	Free			Free	Ex	Ex	Ex			

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
(e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;
(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
(ij) Searchlights or spotlights of heading 94.05;
(k) Articles of Chapter 95;
(l) Capacity measures, which are to be classified according to their constituent material; or
(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression "orthopedic appliances" means appliances for :
- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopedic appliances include footwear and special insoles designed to correct orthopedic conditions, provided that they are either (1) made to measure or (2) mass- produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to :

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

HS Hdg.	HS Code	Description	Ref	ICL	Unit
90.01		**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked.**			
	9001.10	- Optical fibres, optical fibre bundles and cables			kg
	9001.20	- Sheets and plates of polarising material			kg
	9001.30	- Contact lenses			u
	9001.40	- Spectacle lenses of glass			u
	9001.50	- Spectacle lenses of other materials			
	9001.50.10	--- Un-worked (blanks)			u
	9001.50.90	--- Worked			u
	9001.90	- Other			kg
90.02		**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements, of glass not optically worked.**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9001.10					Free	Free		Free	Free			Free	Ex	5%	2%			
9001.20					Free	Free		4%	1.5%			5%	Ex	5%	2%			
9001.30					Free	Free		Free	Free			Free	Ex	5%	2%			
9001.40												30%	Ex	5%	2%			
9001.50																		
9001.50.10												Free	Ex	5%	2%			
9001.50.90												30%	Ex	5%	2%			
9001.90					Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
		- Objective lenses :																						
	9002.11	-- For cameras, projectors or photographic enlargers of reducers			kg	9002.11					Free	Free		Free	Free			Free	Ex	5%	2%			
	9002.19	-- Other			kg	9002.19					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
	9002.20	- Filters			kg	9002.20					Free	Free		Free	Free			Free	Ex	5%	2%			
	9002.90	- Other			kg	9002.90					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
90.03		**Frames and mountings for spectacles, goggles or the like, and parts thereof.**																						
		- Frames and mountings :																						
	9003.11	-- Of plastics			u	9003.11												30%	Ex	5%	2%			
	9003.19	-- Of other materials				9003.19																		
	9003.19.10	--- Frames for spectacles, mainly of metal			u	9003.19.10												15%	Ex	5%	2%			
	9003.19.90	--- Other			u	9003.19.90												30%	Ex	5%	2%			
	9003.90	- Parts				9003.90																		
	9003.90.10	--- Hinges and re-enforcing wire arms			kg	9003.90.10								Free	Free			Free	Ex	5%	2%			
	9003.90.90	--- Other			kg	9003.90.90								Free	Free			Free	Ex	5%	2%			
90.04		**Spectacles, goggles and the like, corrective, protective or other.**																						
	9004.10	- Sunglasses			u	9004.10												Free	Ex	5%	2%			
	9004.90	- Other			u	9004.90						Free						Free	Ex	5%	2%			
90.05		**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**																						
	9005.10	- Binoculars			u	9005.10					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
	9005.80	- Other instruments			u	9005.80					Free	Free		4%	1.5%			5%	Ex	5%	2%			
	9005.90	- Parts and accessories (including mountings)			kg	9005.90					Free	Free		4%	1.5%			5%	Ex	5%	2%			
90.06		**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**																						
	9006.10	- Cameras of a kind used for preparing printing plates or cylinders			u	9006.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	9006.30	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes			u	9006.30					Free	Free		Free	Free			Free	Ex	5%	2%			
	9006.40	- Instant print cameras			u	9006.40					Free	Free		Free	Free			Free	Ex	5%	2%			
		- Other cameras :																						
	9006.51	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm			u	9006.51					Free	Free		Free	Free			Free	Ex	5%	2%			
	9006.52	-- Other, for roll film of a width less than 35 mm :				9006.52																		
	9006.52.10	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms			u	9006.52.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	9006.52.90	--- Other			u	9006.52.90					Free	Free		Free	Free			Free	Ex	5%	2%			
	9006.53	-- Other, for roll film of a width of 35 mm				9006.53																		
	9006.53.10	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms			u	9006.53.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	9006.53.20	--- Other used single-used cameras			u	9006.53.20					Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	9006.53.90	---	Other			u
	9006.59	--	Other			
	9006.59.10	---	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms			u
	9006.59.90	---	Other			u
		-	Photographic flashlight apparatus and flashbulbs :			
	9006.61	--	Discharge lamp ("electronic") flashlight apparatus			u
	9006.69	--	Other			u
		-	Parts and accessories :			
	9006.91	--	For cameras			kg
	9006.99	--	Other			kg
90.07			**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**			
@@@	-	-	~~Cameras :~~			
@@@	~~9007.11~~	--	~~For film of less than 16 mm width or for double-8 mm film~~			~~u~~
@@@	~~9007.19~~	--	~~Other~~			~~u~~
	9007.10	-	Cameras			
	9007.10.10	--	For film of less than 16 mm width or for double-8 mm film			u
	9007.10.90	--	Other			u
	9007.20	-	Projectors			
	9007.20.10	---	For film of less than 16 mm width			u
	9007.20.90	---	Other			u
		-	Parts and accessories :			
	9007.91	--	For cameras			kg
	9007.92	--	For projectors			kg
90.08			**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**			
@@@	~~9008.10~~	-	~~Slide projectors~~			~~u~~
@@@	~~9008.20~~	-	~~Microfilm, microfiche or other microform readers, whether or not capable of producing copies~~			~~u~~
@@@	~~9008.30~~	-	~~Other image projectors~~			~~u~~
@@@	~~9008.40~~	-	~~Photographic (other than cinematographic) enlargers and reducers~~			~~u~~
	9008.50	-	Projectors, enlargers and reducers			u
	9008.90	-	Parts and accessories			kg
[90.09]						
90.10			**Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**			
	9010.10	-	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed films to rolls of photographic paper			u
	9010.50	-	Other, apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9006.53.90					Free	Free		Free	Free			Free	Ex	5%	2%			
9006.59																		
9006.59.10					Free	Free		Free	Free			Free	Ex	5%	2%			
9006.59.90					Free	Free		Free	Free			Free	Ex	5%	2%			
9006.61					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
9006.69					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
9006.91					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
9006.99					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
~~9007.11~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~Ex~~	~~5%~~	~~2%~~			
~~9007.19~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~Ex~~	~~5%~~	~~2%~~			
9007.10																		
9007.10.10					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
9007.10.90					Free	Free		Free	Free			Free	Ex	5%	2%			
9007.20																		
9007.20.10					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
9007.20.90					Free	Free		Free	Free			Free	Ex	5%	2%			
9007.91					Free	Free		Free	Free			Free	Ex	5%	2%			
9007.92					Free	Free		Free	Free			Free	Ex	5%	2%			
~~9008.10~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~Ex~~	~~5%~~	~~2%~~			
~~9008.20~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~Ex~~	~~5%~~	~~2%~~			
~~9008.30~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~Ex~~	~~5%~~	~~2%~~			
~~9008.40~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~Ex~~	~~5%~~	~~2%~~			
9008.50					Free	Free		Free	Free			Free	Ex	5%	2%			
9008.90					Free	Free		Free	Free			Free	Ex	5%	2%			
9010.10					Free	Free		4%	1.5%			5%	Ex	5%	2%			
9010.50																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
						Preferential											Gen.						
						AP	AD	BN	GT	IN	PK	SA	SF	SD									
	9010.50.10	--- Apparatus and equipment for cinematographic laboratories			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9010.50.90	--- Other			u					Free	Free		4%	1.5%			5%	Ex	5%	2%			
	9010.60	- Projection screens			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9010.90	- Parts and accessories			kg					Free	Free		Free	Free			Free	Ex	5%	2%			
90.11		**Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro projection.**																					
	9011.10	- Stereoscopic microscopes			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9011.20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9011.80	- Other microscopes			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9011.90	- Parts and accessories			kg					Free	Free		Free	Free			Free	Ex	5%	2%			
90.12		**Microscopes other than optical microscopes; diffraction apparatus.**																					
	9012.10	- Microscopes other than optical microscopes; diffraction apparatus			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9012.90	- Parts and accessories			kg					Free	Free		Free	Free			Free	Ex	5%	2%			
90.13		**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**																					
	9013.10	- Telescopic sights for fittings to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9013.20	- Lasers, other than laser diodes			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9013.80	- Other devices, appliances and instruments			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9013.90	- Parts and accessories			kg					Free	Free		Free	Free			Free	Ex	5%	2%			
90.14		**Direction finding compasses; other navigational instruments and appliances.**																					
	9014.10	- Direction finding compasses			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9014.80	- Other instruments and appliances			u					Free	Free		Free	Free			Free	Ex	5%	2%			
	9014.90	- Parts and accessories			kg					Free	Free		Free	Free			Free	Ex	5%	2%			
90.15		**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**																					
	9015.10	- Rangefinders			u					Free	Free		Free				Free	Ex	5%	2%			
	9015.20	- Theodolites and tachymeters (tacheometers)			u					Free	Free		Free				Free	Ex	5%	2%			
	9015.30	- Levels			u					Free	Free		Free				Free	Ex	5%	2%			
	9015.40	- Photogrammetrical surveying instruments and appliances			kg					Free	Free		Free				Free	Ex	5%	2%			
	9015.80	- Other instruments and appliances			u					Free	Free		Free				Free	Ex	5%	2%			
	9015.90	- Parts and accessories			kg					Free	Free		Free				Free	Ex	5%	2%			
90.16	9016.00	**Balances of a sensitivity of 5 cg or better, with or without weights.**			kg	Free				Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
90.17		**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.**																					
	9017.10	- Drafting tables and machines, whether or not automatic			u	9017.10					Free	Free		4%	1.5%			5%	Ex	5%	2%			
	9017.20	- Other drawing, marking-out or mathematical calculating instruments				9017.20																		
	9017.20.10	--- Protractors (radius 10 cm and below)			u	9017.20.10												30%	Ex	5%	2%			
	9017.20.20	--- Rulers 30 cm and below			u	9017.20.20												30%	Ex	5%	2%			
	9017.20.30	--- Triangular set squares shortest side 17.5 cm or below			u	9017.20.30												30%	Ex	5%	2%			
	9017.20.40	--- Dividers and compasses			u	9017.20.40												30%	Ex	5%	2%			
	9017.20.50	--- Sets of mathematical instruments used by school children, with a ruler not exceeding 15 cm packed in metal or plastic			u	9017.20.50												30%	Ex	5%	2%			
	9017.20.90	--- Other			u	9017.20.90												5%	Ex	5%	2%			
	9017.30	- Micrometers, callipers and gauges			u	9017.30					Free	Free		4%	1.5%			5%	Ex	5%	2%			
	9017.80	- Other instruments			u	9017.80					Free	Free		4%	1.5%			5%	Ex	5%	2%			
	9017.90	- Parts and accessories			kg	9017.90					Free	Free		4%	1.5%			5%	Ex	5%	2%			
90.18		**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including Scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments (+).**																					
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :																					
	9018.11	-- Electro-cardiographs			u	9018.11					Free	Free		Free	Free			Free	Ex	5%	2%			
	9018.12	-- Ultrasonic scanning apparatus			u	9018.12					Free	Free		Free	Free			Free	Ex	5%	2%			
	9018.13	-- Magnetic resonance imaging apparatus			u	9018.13					Free	Free		Free	Free			Free	Ex	5%	2%			
	9018.14	-- Scintigraphic apparatus			u	9018.14					Free	Free		Free	Free			Free	Ex	5%	2%			
	9018.19	-- Other			u	9018.19					Free	Free		Free	Free			Free	Ex	5%	2%			
	9018.20	- Ultra-violet or infra-red ray apparatus			kg	9018.20					Free	Free		Free	Free			Free	Ex	5%	2%			
		- Syringes, needles, catheters, cannulae and the like :																					
	9018.31	-- Syringes, with or without needles			u	9018.31					Free	Free		Free	Free			Free	Ex	5%	2%			
	9018.32	-- Tubular metal needles and needles for sutures			kg	9018.32					Free	Free		Free	Free			Free	Ex	5%	2%			
	9018.39	-- Other			u	9018.39					Free	Free		Free	Free			Free	Ex	5%	2%			
		- Other instruments and appliances, used in dental sciences :																					
	9018.41	-- Dental drill engines, whether or not combined on a single base with other dental equipment			kg	9018.41					Free	Free		Free	Free			Free	Ex	5%	2%			
	9018.49	-- Other			u	9018.49					Free	Free		Free	Free			Free	Ex	5%	2%			
	9018.50	- Other ophthalmic instruments and appliances			kg	9018.50					Free	Free		Free	Free			Free	Ex	5%	2%			
	9018.90	- Other instruments and appliances			u	9018.90					Free	Free		Free	Free			Free	Ex	5%	2%			
90.19		**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**																					
	9019.10	- Mechano-therapy appliances; massage apparatus, psychological aptitude-testing apparatus				9019.10																		
	9019.10.10	--- Hydro-massage apparatus			kg	9019.10.10					Free	Free		Free	Free			30%	Ex	5%	2%			
	9019.10.90	--- Other			kg	9019.10.90					Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus			kg	9019.20					Free	Free		Free	Free			Free	Ex	5%	2%			
90.20	9020.00	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**			kg	9020.00					Free	Free		Free	Free			Free	Ex	5%	2%			
90.21		**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability.**																					
	9021.10	- Orthopaedic or fracture appliances			kg	9021.10					Free	Free		Free	Free			Free	Ex	Ex	Ex			
		- Artificial teeth and dental fittings :																					
	9021.21	-- Artificial teeth			kg	9021.21					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	9021.29	-- Other			kg	9021.29					Free	Free		Free	Free			Free	Ex	Ex	Ex			
		- Other artificial parts of the body :																					
	9021.31	-- Artificial joints			kg	9021.31					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	9021.39	-- Other			kg	9021.39					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	9021.40	- Hearing aids, excluding parts and accessories			u	9021.40					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories			u	9021.50					Free	Free		Free	Free			Free	Ex	Ex	Ex			
	9021.90	- Other			kg	9021.90					Free	Free		Free	Free			Free	Ex	Ex	Ex			
90.22		**Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like (+).**																					
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :																					
	9022.12	-- Computed tomography apparatus			u	9022.12					Free	Free		Free	Free			Free	Ex	5%	2%			
	9022.13	-- Other, for dental uses			u	9022.13					Free	Free		Free	Free			Free	Ex	5%	2%			
	9022.14	-- Other, for medical, surgical, or veterinary uses			u	9022.14					Free	Free		Free	Free			Free	Ex	5%	2%			
	9022.19	-- For other uses			u	9022.19					Free	Free		Free	Free			Free	Ex	5%	2%			
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :																					
	9022.21	-- For medical, surgical, dental or veterinary uses			u	9022.21					Free	Free		Free	Free			Free	Ex	5%	2%			
	9022.29	-- For other uses			u	9022.29					Free	Free		Free	Free			Free	Ex	5%	2%			
	9022.30	- X-ray tubes			u	9022.30					Free	Free		Free	Free			Free	Ex	5%	2%			
	9022.90	- Other, including parts and accessories			kg	9022.90					Free	Free		Free	Free			Free	Ex	5%	2%			
90.23	9023.00	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**			kg	9023.00					Free	Free		Free	Free			Free	Ex	5%	2%			
90.24		**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**																					
	9024.10	- Machines and appliances for testing metals			u	9024.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	9024.80	- Other machines and appliances			u	9024.80					Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	9024.90	- Parts and accessories			kg	9024.90					Free	Free		Free	Free			Free	Ex	5%	2%			
90.25		**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hydrometers and psychrometers, recording or not, and any combination of these instruments.**																					
		- Thermometers and pyrometers, not combined with other instruments :																					
	9025.11	-- Liquid-filled, for direct reading			u	9025.11					Free	Free		Free	Free			Free	Ex	5%	2%			
	9025.19	-- Other			u	9025.19	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
	9025.80	- Other instruments				9025.80																		
	9025.80.10	--- Instruments for testing of milk			u	9025.80.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	9025.80.90	--- Other			u	9025.80.90					Free	Free		Free	Free			Free	Ex	5%	2%			
	9025.90	- Parts and accessories			kg	9025.90	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
90.26		**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.**																					
	9026.10	- For measuring or checking the flow or level of liquids			u	9026.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	9026.20	- For measuring or checking pressure			u	9026.20					Free	Free		Free	Free			Free	Ex	5%	2%			
	9026.80	- Other instruments or apparatus			u	9026.80					Free	Free		Free	Free			Free	Ex	5%	2%			
	9026.90	- Parts and accessories			kg	9026.90					Free	Free		Free	Free			Free	Ex	5%	2%			
90.27		**Instruments and apparatus for physical or chemical analysis (for example polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**																					
	9027.10	- Gas or smoke analysis apparatus			u	9027.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	9027.20	- Chromatographs and electrophoresis instruments			u	9027.20					Free	Free		Free	Free			Free	Ex	5%	2%			
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible IR)			u	9027.30					Free	Free		Free	Free			Free	Ex	5%	2%			
	9027.50	- Other instruments and apparatus using optical radiation (UV, visible, IR)			u	9027.50					Free	Free		Free	Free			Free	Ex	5%	2%			
	9027.80	- Other instruments and apparatus			u	9027.80					Free	Free		Free	Free			Free	Ex	5%	2%			
	9027.90	- Microtomes; parts and accessories			kg	9027.90					Free	Free		Free	Free			Free	Ex	5%	2%			
90.28		**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**																					
	9028.10	- Gas meters			u	9028.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	9028.20	- Liquid meters			u	9028.20					Free	Free		Free	Free			Free	Ex	5%	2%			
	9028.30	- Electricity meters			u	9028.30					Free	Free		Free	Free			Free	Ex	5%	2%			
	9028.90	- Parts and accessories			kg	9028.90					Free	Free		Free	Free			Free	Ex	5%	2%			
90.29		**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.**																					
	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and				9029.10																		

HS Hdg.	HS Code		Description	Ref	ICL	Unit
			the like			
	9029.10.10	---	Taximeters			u
	9029.10.90	---	Other			u
	9029.20	-	Speed indicators and tachometers; stroboscopes			u
	9029.90	-	Parts and accessories			kg
90.30			**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.**			
	9030.10	-	Instruments and apparatus for measuring or detecting ionising radiations			u
	9030.20	-	Oscilloscopes and oscillographs			u
		-	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :			
	9030.31	--	Multimeters without a recording device			u
	9030.32	--	Multimeters with a recording device			u
	9030.33	--	Other, without a recording device			u
	9030.39	--	Other, with a recording device			u
	9030.40	-	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)			u
		-	Other instruments and apparatus :			
	9030.82	--	For measuring or checking semiconductor wafers or devices			u
	9030.84	--	Other, with a recording device			u
	9030.89	--	Other			u
	9030.90	-	Parts and accessories			kg
90.31			**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors (+).**			
	9031.10	-	Machines for balancing mechanical parts			u
	9031.20	-	Test benches			u
		-	Other optical instruments and appliances :			
	9031.41	--	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices			u
	9031.49	--	Other			u
	9031.80	-	Other instruments, appliances and machines			u
	9031.90	-	Parts and accessories			kg
90.32			**Automatic regulating or controlling instruments and apparatus.**			
	9032.10	-	Thermostats			u
	9032.20	-	Manostats			u
		-	Other instruments and apparatus :			
	9032.81	--	Hydraulic or pneumatic			u
	9032.89	--	Other :			
	9032.89.10	---	Apparatus for regulating the charging of accumulators using direct current generated from solar energy, and for distributing direct current [“Charge Controllers” and the like]			u
	9032.89.90	---	Other			u

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9029.10.10					Free	Free		Free	Free			Free	Ex	5%	2%	5%		
9029.10.90					Free	Free		Free	Free			Free	Ex	5%	2%			
9029.20					Free	Free		Free	Free			Free	Ex	5%	2%			
9029.90					Free	Free		Free	Free			Free	Ex	5%	2%			
9030.10					Free	Free		Free	Free			Free	Ex	5%	2%			
9030.20					Free	Free		Free	Free			Free	Ex	5%	2%			
9030.31					Free	Free		Free	Free			Free	Ex	5%	2%			
9030.32					Free	Free		Free	Free			Free	Ex	5%	2%			
9030.33	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
9030.39					Free	Free		Free	Free			Free	Ex	5%	2%			
9030.40					Free	Free		Free	Free			Free	Ex	5%	2%			
9030.82					Free	Free		Free	Free			Free	Ex	5%	2%			
9030.84					Free	Free		Free	Free			Free	Ex	5%	2%			
9030.89					Free	Free		Free	Free			Free	Ex	5%	2%			
9030.90					Free	Free		Free	Free			Free	Ex	5%	2%			
9031.10					Free	Free		Free	Free			Free	Ex	5%	2%			
9031.20					Free	Free		Free	Free			Free	Ex	5%	2%			
9031.41					Free	Free		Free	Free			Free	Ex	5%	2%			
9031.49					Free	Free		Free	Free			Free	Ex	5%	2%			
9031.80					Free	Free		Free	Free			Free	Ex	5%	2%			
9031.90	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
9032.10					Free	Free		Free	Free			Free	Ex	5%	2%			
9032.20					Free	Free		Free	Free			Free	Ex	5%	2%			
9032.81					Free	Free		Free	Free			Free	Ex	5%	2%			
9032.89																		
9032.89.10					Free	Free		Free	Free			Free	Ex	Free	Ex			
9032.89.90					Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	9032.90	- Parts and accessories			kg
90.33	9033.00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9032.90					Free	Free		Free	Free			Free	Ex	5%	2%			
9033.00	Free				Free	Free		Free	Free			Free	Ex	5%	2%			

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover :

(a) Clock or watch glasses or weights (classified according to their constituent material);
(b) Watch chains (heading 71.13 or 71.17, as the case may be);
(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
(d) Bearing balls (heading 73.26 or 84.82, as the case may be);
(e) Articles of heading 84.12 constructed to work without an escapement;
(f) Ball bearings (heading 84.82); or
(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

HS Hdg,	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
91.01		**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**																						
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :																						
	9101.11	-- With mechanical display only			u	9101.11					Free	Free		Free	Free			Free	Ex	5%	2%			
	9101.19	-- Other				9101.19																		
	9101.19.10	--- With optoelectronic display only			u	9101.19.10					Free	Free		Free	Free			Free	Ex	5%	2%			
	9101.19.90	--- Other			u	9101.19.90					Free	Free		Free	Free			Free	Ex	5%	2%			
		- Other wrist-watches, whether or not incorporating a stop-watch facility :																						
	9101.21	-- With automatic winding			u	9101.21					Free	Free		Free	Free			Free	Ex	5%	2%			
	9101.29	-- Other			u	9101.29					Free	Free		Free	Free			Free	Ex	5%	2%			
		- Other :																						
	9101.91	-- Electrically operated			u	9101.91					Free	Free		Free	Free			Free	Ex	5%	2%			
	9101.99	-- Other			u	9101.99					Free	Free		Free	Free			Free	Ex	5%	2%			
91.02		**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.**																						
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :																						
	9102.11	-- With mechanical display only			u	9102.11	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
	9102.12	-- With opto-electronic display only			u	9102.12					Free	Free		Free	Free			Free	Ex	5%	2%			
	9102.19	-- Other			u	9102.19					Free	Free		Free	Free			Free	Ex	5%	2%			
		- Other wrist-watches, whether or not incorporating a stop-watch facility :																						
	9102.21	-- With automatic winding			u	9102.21					Free	Free		Free	Free			Free	Ex	5%	2%			
	9102.29	-- Other			u	9102.29					Free	Free		Free	Free			Free	Ex	5%	2%			
		- Other :																						
	9102.91	-- Electrically operated			u	9102.91					Free	Free		Free	Free			Free	12%	5%	2%			
	9102.99	-- Other			u	9102.99					Free	Free		Free	Free			Free	12%	5%	2%			
91.03		**Clocks with watch movements, excluding clocks of heading 91.04.**																						
	9103.10	- Electrically operated			u	9103.10					Free	Free		17.5%	5%			30%	12%	5%	2%			

HS Hdg,	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
							Preferential											Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
	9103.90	- Other			u	9103.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
91.04	9104.00	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**			u	9104.00					Free	Free		17.5%	5%			30%	12%	5%	2%			
91.05		**Other clocks.**																						
		- Alarm clocks :																						
	9105.11	-- Electrically operated			u	9105.11					Free	Free		Free	Free			Free	Ex	5%	2%			
	9105.19	-- Other			u	9105.19					Free	Free		Free	Free			Free	Ex	5%	2%			
		- Wall clocks :																						
	9105.21	-- Electrically operated			u	9105.21	Free				Free	Free		Free	Free			Free	Ex	5%	2%			
	9105.29	-- Other			u	9105.29					Free	Free		Free	Free			Free	Ex	5%	2%			
		- Other :																						
	9105.91	-- Electrically operated			u	9105.91					Free	Free		Free	Free			Free	Ex	5%	2%			
	9105.99	-- Other			u	9105.99					Free	Free		Free	Free			Free	Ex	5%	2%			
91.06		**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**																						
	9106.10	- Time-registers; time-recorders			u	9106.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	9106.90	- Other			u	9106.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
91.07	9107.00	**Time switches with clock or watch movement or with synchronous motor.**			u	9107.00					Free	Free		17.5%	5%			30%	12%	5%	2%			
91.08		**Watch movements, complete and assembled.**																						
		- Electrically operated :																						
	9108.11	-- With mechanical display only or with a device to which a mechanical display can be incorporated			u	9108.11					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9108.12	-- With opto-electronic display only			u	9108.12					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9108.19	-- Other			u	9108.19					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9108.20	- With automatic winding			u	9108.20					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9108.90	- Other			u	9108.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
91.09		**Clock movements, complete and assembled.**																						
@@@		~~- Electrically operated :~~																						
@@@	~~9109.11~~	~~-- Of alarm clocks~~			~~u~~	~~9109.11~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~9109.19~~	~~-- Other~~			~~u~~	~~9109.19~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
	9109.10	- Electrically operated				9109.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9109.90	- Other			u	9109.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
91.10		**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**																						

HS Hdg,	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
		- Of watches :																						
	9110.11	-- Complete movements, unassembled or partly assembled (movement sets)			u	9110.11					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9110.12	-- Incomplete movements, assembled			kg	9110.12					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9110.19	-- Rough movements			kg	9110.19					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9110.90	- Other			kg	9110.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
91.11		**Watch cases and parts thereof.**																						
	9111.10	- Cases of precious metal or of metal clad with precious metal			u	9111.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9111.20	- Cases of base metal, whether or not gold-or silver-plated			u	9111.20					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9111.80	- Other cases			u	9111.80					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9111.90	- Parts			kg	9111.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
91.12		**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**																						
	9112.20	- Cases			u	9112.20					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9112.90	- Parts			kg	9112.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
91.13		**Watch straps, watch bands and watch bracelets, and parts thereof.**																						
	9113.10	- Of precious metal or of metal clad with precious metal			kg	9113.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9113.20	- Of base metal, whether or not gold-or silver-plated			kg	9113.20					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9113.90	- Other			kg	9113.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
91.14		**Other clock or watch parts.**																						
	9114.10	- Springs, including hair-springs			kg	9114.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
@@@	~~9114.20~~	~~- Jewels~~			~~kg~~	~~9114.20~~					~~Free~~	~~Free~~		~~17.5%~~	~~5%~~			~~30%~~	~~12%~~	~~5%~~	~~2%~~			
	9114.30	- Dials			kg	9114.30					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9114.40	- Plates and bridges			kg	9114.40					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9114.90	- Other			kg	9114.90					Free	Free		17.5%	5%			30%	12%	5%	2%			

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

1.- This Chapter does not cover :

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics(Chapter39);
(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
(c) Toy instruments or apparatus (heading 95.03);
(d) Brushes for cleaning musical instruments (heading 96.03); or
(e) Collectors' pieces or antiques (heading 97.05 or 97.06)

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.
Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD										
92.01		**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments (+).**																					
	9201.10	- Upright pianos			u	9201.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		
	9201.20	- Grand pianos			u	9201.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		
	9201.90	- Other			u	9201.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		
92.02		**Other string musical instruments (for example, guitars, violins, harps).**																					
	9202.10	- Played with a bow			u	9202.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		
	9202.90	- Other			u	9202.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		
[92.03]																							
[92.04]																							
~~92.05~~ @@@		~~Other wind musical instruments (for example, clarinets, trumpets, bagpipes).~~																					
92.05		**Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.**																					
	9205.10	- Brass-wind instruments			u	9205.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		
	9205.90	- Other			u	9205.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		
92.06	9206.00	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**			u	9206.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		
92.07		**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**																					
	9207.10	- Keyboard instruments, other than accordions			u	9207.10					Free	Free		Free	Free			Free	Ex	5%	2%	1%		
	9207.90	- Other			u	9207.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		
92.08		**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.**																					
	9208.10	- Musical boxes			u	9208.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		
	9208.90	- Other			u	9208.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%	1%		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
92.09		**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**			
	9209.30	- Musical instrument strings			kg
		- Other :			
	9209.91	-- Parts and accessories for pianos			kg
	9209.92	-- Parts and accessories for the musical instruments of heading 92.02			kg
	9209.94	-- Parts and accessories for the musical instruments of heading 92.07			kg
	9209.99	-- Other			
	9209.99.10	--- Metronomes, tuning forks, pitch pipes; parts and accessories for keyboard pipe organs; parts and accessories for harmoniums and similar keyboard instruments with free metal reeds			kg
	9209.99.20	--- Mechanisms for musical boxes			kg
	9209.99.90	--- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9209.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9209.91					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9209.92					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9209.94					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9209.99																		
9209.99.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9209.99.20	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9209.99.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signaling flares);
(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(c) Armoured fighting vehicles (heading 87.10);
(d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
(e) Bows, arrows, fencing foils or toys (Chapter 95); or
(f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
93.01		**Military weapons, other than revolvers, pistols and the arms of heading 93.07.**																					
		~~- Artillery weapons (for example, guns, howitzers and mortars)~~																					
@@@	~~9301.11~~	~~-- Self-propelled~~		~~L~~	~~u~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~9301.19~~	~~-- Other~~		~~L~~	~~u~~					~~Free~~	~~Free~~		~~Free~~	~~Free~~			~~Free~~	~~12%~~	~~5%~~	~~2%~~			
	9301.10	- Artillery weapons (for example, guns, howitzers and mortars)		L						Free	Free		Free	Free			Free	12%	5%	2%			
	9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors		L	u					Free	Free		Free	Free			Free	12%	5%	2%			
	9301.90	- Other		L	u					Free	Free		Free	Free			Free	12%	5%	2%			
93.02	9302.00	**Revolvers and pistols, other than those of heading 93.03 or 93.04.**		L	u					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
93.03		**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**																					
	9303.10	- Muzzle-loading firearms		L	u					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		L	u					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	9303.30	- Other sporting, hunting or target-shooting rifles		L	u					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	9303.90	- Other		L	u					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
93.04	9304.00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.**		L	u					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
93.05		**Parts and accessories of articles of headings 93.01 to 93.04.**																					
	9305.10	- Of revolvers or pistols		L	kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
@@@		~~- Of shotguns or rifles of heading 93.03 :~~																					
@@@	~~9305.21~~	~~-- Shotgun barrels~~		~~L~~	~~kg~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~12%~~	~~5%~~	~~2%~~			
@@@	~~9305.29~~	~~-- Other~~		~~L~~	~~kg~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~				~~12%~~	~~5%~~	~~2%~~			
	9305.20	- Of shotguns or rifles of heading 93.03		L	kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Other :																					
	9305.91	-- Of military weapons of heading 93.01		L	kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	9305.99	-- Other		L	kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
93.06		**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit
		- Shotgun cartridges and parts thereof; air gun pellets :			
	9306.21	-- Cartridges		L	kg
	9306.29	-- Other		L	kg
	9306.30	- Other cartridges and parts thereof		L	kg
	9306.90	- Other		L	kg
93.07	9307.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.**		L	kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9306.21					Free	Free		Free	Free			Free	12%	5%	2%			
9306.29					Free	Free		Free	Free			Free	12%	5%	2%			
9306.30					Free	Free		Free	Free			Free	12%	5%	2%			
9306.90					Free	Free		Free	Free			Free	12%	5%	2%			
9307.00					Free	Free		Free	Free			Free	12%	5%	2%			

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes.

1.- This Chapter does not cover :

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
(c) Articles of Chapter 71;
(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
(f) Lamps or lighting fittings of Chapter 85;
(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of ~~headings 85.19 to 85.21~~ heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
(h) Articles of heading 87.14;
(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
(k) Articles of Chapter 91 (for example, clocks and clock cases); or
(l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
(b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																	
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
94.01		**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof (+).**																						
	9401.10	- Seats of a kind used for aircraft				9401.10																		
	9401.10.10	--- Used		L	u	9401.10.10					Free	Free		4%	1.5%			5%	12%	5%	2%			
	9401.10.90	--- Other			u	9401.10.90					Free	Free		4%	1.5%			5%	12%	5%	2%			
	9401.20	- Seats of a kind used for motor vehicles				9401.20																		
	9401.20.10	--- Used		L	u	9401.20.10												30%	12%	5%	2%	5%		
	9401.20.90	--- Other			u	9401.20.90												30%	12%	5%	2%	5%		
	9401.30	- Swivel seats with variable height adjustment				9401.30																		
	9401.30.10	--- Used		L	u	9401.30.10												30%	12%	5%	2%	5%		
	9401.30.90	--- Other			u	9401.30.90												30%	12%	5%	2%	5%		
	9401.40	- Seats other than garden seats or camping equipment, convertible into beds				9401.40																		
	9401.40.10	--- Used		L	u	9401.40.10												30%	12%	5%	2%	5%		
	9401.40.90	--- Other			u	9401.40.90												30%	12%	5%	2%	5%		
		- Seats of cane, osier, bamboo or similar materials :																						
	9401.51	-- Of bamboo or rattan				9401.51																		
	9401.51.10	--- Used		L	u	9401.51.10												30%	12%	5%	2%	5%		
	9401.51.90	--- Other			u	9401.51.90												30%	12%	5%	2%	5%		
	9401.59	-- Other				9401.59																		
	9401.59.10	--- Used		L	u	9401.59.10												30%	12%	5%	2%	5%		
	9401.59.90	--- Other			u	9401.59.90												30%	12%	5%	2%	5%		
		- Other seats, with wooden frames :																						
	9401.61	-- Upholstered				9401.61																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	9401.61.10	--- Used		L	u
	9401.61.90	--- Other			u
	9401.69	-- Other			
	9401.69.10	--- Used		L	u
	9401.69.90	--- Other			u
		- Other seats, with metal frames :			
	9401.71	-- Upholstered			
	9401.71.10	--- Used		L	u
	9401.71.90	--- Other			u
	9401.79	-- Other			
	9401.79.10	--- Used		L	u
	9401.79.90	--- Other			u
	9401.80	- Other seats			
	9401.80.10	--- Used		L	u
	9401.80.90	--- Other			u
	9401.90	- Parts			
	9401.90.10	--- Used		L	kg
	9401.90.90	--- Other			kg
94.02		**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.**			
	9402.10	- Dentists', barbers' or similar chairs and parts thereof			
	9402.10.10	--- Dentists', chairs and parts thereof			kg
	9402.10.90	--- Other			kg
	9402.90	- Other			
	9402.90.10	--- Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings)and parts of the foregoing articles			kg
	9402.90.90	--- Other			kg
94.03		**Other furniture and parts thereof.**			
	9403.10	- Metal furniture of a kind used in offices			
	9403.10.10	--- Used		L	kg
	9403.10.90	--- Other			kg
	9403.20	- Other metal furniture			
	9403.20.10	--- Used		L	kg
	9403.20.90	--- Other			kg
	9403.30	- Wooden furniture of a kind used in offices			
	9403.30.10	--- Used		L	u
	9403.30.90	--- Other			u
	9403.40	- Wooden furniture of a kind used in the kitchen			
	9403.40.10	--- Used		L	u
	9403.40.90	--- Other			u
	9403.50	- Wooden furniture of a kind used in the bedroom			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9401.61.10												30%	12%	5%	2%	5%		
9401.61.90												30%	12%	5%	2%	5%		
9401.69																		
9401.69.10												30%	12%	5%	2%	5%		
9401.69.90												30%	12%	5%	2%	5%		
9401.71																		
9401.71.10												30%	12%	5%	2%	5%		
9401.71.90												30%	12%	5%	2%	5%		
9401.79																		
9401.79.10												30%	12%	5%	2%	5%		
9401.79.90												30%	12%	5%	2%	5%		
9401.80																		
9401.80.10												30%	12%	5%	2%	5%		
9401.80.90												30%	12%	5%	2%	5%		
9401.90																		
9401.90.10												30%	12%	5%	2%	5%		
9401.90.90												30%	12%	5%	2%	5%		
9402.10																		
9402.10.10					Free	Free		Free	Free			Free	12%	5%	2%			
9402.10.90					Free	Free		Free	Free			Free	12%	5%	2%			
9402.90																		
9402.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
9402.90.90					Free	Free		Free	Free			Free	12%	5%	2%			
9403.10																		
9403.10.10												30%	12%	5%	2%	20%		
9403.10.90												30%	12%	5%	2%	20%		
9403.20																		
9403.20.10												30%	12%	5%	2%	20%		
9403.20.90												30%	12%	5%	2%	20%		
9403.30																		
9403.30.10												30%	12%	5%	2%	20%		
9403.30.90												30%	12%	5%	2%	20%		
9403.40																		
9403.40.10												30%	12%	5%	2%	20%		
9403.40.90												30%	12%	5%	2%	20%		
9403.50																		

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	9403.50.10	--- Used		L	u
	9403.50.90	--- Other			u
	9403.60	- Other wooden furniture			
	9403.60.10	--- Used		L	u
	9403.60.90	--- Other			u
	9403.70	- Furniture of plastics			
	9403.70.10	--- Used		L	kg
	9403.70.90	--- Other			kg
		- Furniture of other materials, including cane, osier, bamboo or similar materials :			
	9403.81	-- Of bamboo or rattan			
	9403.81.10	--- Used		L	kg
	9403.81.90	--- Other			kg
	9403.89	-- Other			
	9403.89.10	--- Used		L	kg
	9403.89.90	--- Other			kg
	9403.90	- Parts			
	9403.90.10	--- Used		L	kg
	9403.90.90	--- Other			kg
94.04		**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.**			
	9404.10	- Mattress supports			
	9404.10.10	--- Used		L	kg
	9404.10.90	--- Other			kg
		- Mattresses :			
	9404.21	-- Of cellular rubber or plastics, whether or not covered			
	9404.21.10	--- Used		L	u
	9404.21.90	--- Other			u
	9404.29	-- Of other materials			
	9404.29.10	--- Unused rubberised coir pads, below 60 mm in thickness			m2 & u
	9404.29.20	--- Unused coir pads or mattress for bedding, above 60 mm in thickness			u
	9404.29.30	--- Used		L	u
	9404.29.90	--- Other			u
	9404.30	- Sleeping bags			
	9404.30.10	--- Used		L	u
	9404.30.90	--- Other			u
	9404.90	- Other			
	9404.90.10	--- Used		L	kg
	9404.90.90	--- Other			kg
94.05		**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9403.50.10												30%	12%	5%	2%	20%		
9403.50.90												30%	12%	5%	2%	20%		
9403.60																		
9403.60.10												30%	12%	5%	2%	20%		
9403.60.90												30%	12%	5%	2%	20%		
9403.70																		
9403.70.10												30%	12%	5%	2%	20%		
9403.70.90												30%	12%	5%	2%	20%		
9403.81																		
9403.81.10												30%	12%	5%	2%	20%		
9403.81.90												30%	12%	5%	2%	20%		
9403.89																		
9403.89.10												30%	12%	5%	2%	20%		
9403.89.90												30%	12%	5%	2%	20%		
9403.90																		
9403.90.10												30%	12%	5%	2%	20%		
9403.90.90												30%	12%	5%	2%	20%		
9404.10																		
9404.10.10												30%	12%	5%	2%	5%		
9404.10.90												30%	12%	5%	2%	5%		
9404.21																		
9404.21.10												30%	12%	5%	2%	5%		
9404.21.90												30%	12%	5%	2%	5%		
9404.29																		
9404.29.10												30%	12%	5%	2%	5%		
9404.29.20												30%	12%	5%	2%	5%		
9404.29.30												30%	12%	5%	2%	5%		
9404.29.90												30%	12%	5%	2%	5%		
9404.30																		
9404.30.10								17.5%	5%			30%	12%	5%	2%	5%		
9404.30.90								17.5%	5%			30%	12%	5%	2%	5%		
9404.90																		
9404.90.10												30%	12%	5%	2%	5%		
9404.90.90												30%	12%	5%	2%	5%		

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	9405.10	-	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:			
	9405.10.10	---	Mounted with LEDs (Light Emitting Diodes)			kg
	9405.10.20	---	12v, DC solar lamps			kg
	9405.10.90	---	Other			kg
	9405.20	-	Electric table, desk, bedside or floor-standing lamps:			
	9405.20.10	---	Mounted with LEDs (Light Emitting Diodes)			kg
	9405.20.20	---	12v, DC solar lamps			kg
	9405.20.90	---	Other			kg
	9405.30	-	Lighting sets of a kind used for Christmas trees			kg
	9405.40	-	Other electric lamps and lighting fittings			
	9405.40.10	---	Spotlights and flood lights for use in motion picture/television industry			kg
	9405.40.20	---	Search lights and spot lights			kg
	9405.40.30	---	Mounted with LEDs (Light Emitting Diodes)			kg
	9405.40.40	---	12v, DC solar lamps			kg
	9405.40.90	---	Other			kg
	9405.50	-	Non-electrical lamps and lighting fittings			
	9405.50.10	---	Incandescent mantle-type lamps; Hurricane lamps			kg
	9405.50.20	---	Day lighting devices which capture sunlight, transfer and diffuse the light in a building interior			Kg
	9405.50.90	---	Other			kg
	9405.60	-	Illuminated signs, illuminated name-plates and the like			kg
		-	Parts :			
	9405.91	--	Of glass			kg
	9405.92	--	Of plastics			kg
	9405.99	--	Other			
	9405.99.10	---	Of chandeliers or electroliers			kg
	9405.99.90	---	Other			kg
94.06	9406.00		**Prefabricated buildings.**			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9405.10																		
9405.10.10					Free	Free		17.5%	5%			30%	Ex	5%	2%			
9405.10.20					Free	Free		Free	Free			Free	Ex	Free	Ex			
9405.10.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
9405.20																		
9405.20.10					Free	Free		17.5%	5%			30%	Ex	5%	2%			
9405.20.20					Free	Free		Free	Free			Free	Ex	Free	Ex			
9405.20.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
9405.30					Free	Free		Free	Free			Free	12%	5%	2%			
9405.40																		
9405.40.10	13.5%				Free	Free		10.83 %	4.5%			15%	12%	5%	2%			
9405.40.20	13.5%				Free	Free		10.83 %	4.5%			15%	12%	5%	2%			
9405.40.30	27%				Free	Free		17.5%	5%			30%	Ex	5%	2%			
9405.40.40	Free				Free	Free		Free	Free			Free	Ex	Free	Ex			
9405.40.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
9405.50																		
9405.50.10	4.75%				Free	Free		4%	1.5%			5%	12%	5%	2%			
9405.50.20	4.75%											5%	12%	Free	Ex			
9405.50.90	28.5%				Free	Free		17.5%	5%			30%	12%	5%	2%			
9405.60					Free	Free		17.5%	5%			30%	12%	5%	2%			
9405.91	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
9405.92	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
9405.99																		
9405.99.10	28.5%				Free	Free		17.5%	5%			30%	12%	5%	2%			
9405.99.90	28.5%				Free	Free		17.5%	5%			30%	12%	5%	2%			
9406.00	4.50%				Free	Free		4.0%	1.5%			5%	12%	5%	2%	25%		

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

(a) Candles (heading 34.06);
(b) Fireworks or other pyrotechnic articles of heading 36.04;
(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
(e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(l) Bells, gongs or the like of heading 83.06;
(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), ~~or radio remote control apparatus (heading 85.26);~~ discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);".
(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
(o) Children's bicycles (heading 87.12);
(p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
(q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
(r) Decoy calls or whistles (heading 92.08);
(s) Arms or other articles of Chapter 93;
(t) Electric garlands of all kinds (heading 94.05);
(u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
(v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies *inter alia,* to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Note.

1.- Subheading 9504.50 covers :

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

HS Hdg.	HS Code	Description	Ref	ICL	Unit
[95.01]					
[95.02]					
95.03	9503.00	**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**			
	9503.00.10	--- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages			kg
	9503.00.20	--- Dolls, remote controlled		L	kg
	9503.00.30	--- Other dolls			kg
	9503.00.40	--- Remote controlled stuffed toys representing animals or non-human creatures		L	kg
	9503.00.50	--- Other stuffed toys representing animals or non-human creatures			kg
	9503.00.60	--- Remote controlled electric trains, including tracks, signals and other accessories thereof; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor		L	kg
	9503.00.70	--- Other electric trains, including tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9503.00																		
9503.00.10												30%	12%	5%	2%			
9503.00.20												30%	12%	5%	2%			
9503.00.30												30%	12%	5%	2%			
9503.00.40					Free	Free						15%	12%	5%	2%			
9503.00.50					Free	Free						15%	12%	5%	2%			
9503.00.60					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9503.00.70					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

HS Hdg.	HS Code		Description	Ref	ICL	Unit
	9503.00.80	---	Other, remote controlled		L	kg
	9503.00.90	---	Other			kg
95.04			**Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment (+).**			
@@@	~~9504.10~~	~~-~~	~~Video games of a kind used with a television receiver :~~			
@@@	~~9504.10.10~~	~~---~~	~~Used / reconditioned~~			~~kg~~
@@@	~~9504.10.90~~	~~---~~	~~Other~~			~~kg~~
	9504.20	-	Articles and accessories for billiards of all kinds			kg
	9504.30	-	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment :			
	9504.30.10	---	Used / reconditioned		L	u
	9504.30.90	---	Other		L	u
	9504.40	-	Playing cards			u (pack)
	9504.50	-	Video game consoles and machines, other than those of subheading 9504.30			u
	9504.90	-	Other			u
	9504.90.10	---	Games of chance		L	
	9504.90.90	---	Other			
95.05			**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**			
	9505.10	-	Articles for Christmas festivities			kg
	9505.90	-	Other			kg
95.06			**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**			
		-	Snow-skis and other snow-ski equipment :			
	9506.11	--	Skis			2u
	9506.12	--	Ski-fastenings (ski-bindings)			kg
	9506.19	--	Other			kg
		-	Water-skis, surf-boards, sailboards and other water-sport equipment :			
	9506.21	--	Sailboards			u
	9506.29	--	Other			u
		-	Golf clubs and other golf equipment :			
	9506.31	--	Clubs, complete			u
	9506.32	--	Balls			u
	9506.39	--	Other			kg
	9506.40	-	Articles and equipment for table-tennis			kg
		-	Tennis, badminton or similar rackets, whether or not strung :			
	9506.51	--	Lawn-tennis rackets, whether or not strung			u
	9506.59	--	Other			u
		-	Balls, other than golf balls and table-tennis balls :			

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9503.00.80	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9503.00.90	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
~~9504.10~~																		
~~9504.10.10~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~Ex~~	~~5%~~	~~2%~~			
~~9504.10.90~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~			~~15%~~	~~Ex~~	~~5%~~	~~2%~~			
9504.20					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9504.30																		
9504.30.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9504.30.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9504.40					Free	Free		17.5%	5%			30%	12%	5%	2%			
9504.50					Free	Free		10.83%	4.5%			15%	Ex	5%	2%			
9504.90																		
9504.90.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9504.90.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9505.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9505.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9506.11					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.12					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.19					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.21					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.29					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.31					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.32					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.39					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.40					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.51					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.59					Free	Free		Free	Free			Free	Ex	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit
	9506.61	-- Lawn-tennis balls			u
	9506.62	-- Inflatable			u
	9506.69	-- Other			u
	9506.70	- Ice skates and roller skates, including skating boots with skates attached			2u
		- Other :			
	9506.91	-- Articles and equipment for general physical exercise, gymnastics or athletics			kg
	9506.99	-- Other			u
95.07		**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.**			
	9507.10	- Fishing rods			u
	9507.20	- Fish-hooks, whether or not snelled			kg
	9507.30	- Fishing reels			u
	9507.90	- Other			u
95.08		**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries; travelling theatres.**			
	9508.10	- Travelling circuses and travelling menageries			kg
	9508.90	- Other			kg

HS Code	Customs Duty												VAT	PAL	NBT	Cess	Excise	SCL
	Preferential											Gen.						
	AP	AD	BN	GT	IN	PK	SA	SF	SD									
9506.61					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.62					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.69					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.70					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.91					Free	Free		Free	Free			Free	Ex	5%	2%			
9506.99					Free	Free		Free	Free			Free	Con	5%	2%			
9507.10					Free	Free		Free	Free			Free	12%	5%	2%			
9507.20					Free	Free		Free	Free			Free	12%	5%	2%			
9507.30					Free	Free		Free	Free			Free	12%	5%	2%			
9507.90					Free	Free		Free	Free			Free	12%	5%	2%			
9508.10					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
9508.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover :

(a) Pencils for cosmetic or toilet uses (Chapter 33);
(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
(c) Imitation jewellery (heading 71.17);
(d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
(f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
(g) Articles of Chapter 91 (for example, clock or watch cases);
(h) Musical instruments or parts or accessories thereof (Chapter 92);
(ij) Articles of Chapter 93 (arms and parts thereof);
(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
(l) Articles of Chapter 95 (toys, games, sports requisites); or
(m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means :

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty										Gen.	VAT	PAL	NBT	Cess	Excise	SCL
							Preferential																
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
96.01		**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**																					
	9601.10	- Worked ivory and articles of ivory			kg	9601.10					Free	Free		17.5%	5%			30%	12%	5%	2%			
	9601.90	- Other :				9601.90																		
	9601.90.10	--- Coral and mother-of-pearl			kg	9601.90.10					Free	Free		Free	Free			Free	12%	5%	2%			
	9601.90.90	--- Other			kg	9601.90.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
96.02	9602.00	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums, or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin :**				9602.00																		
	9602.00.10	--- Capsules used in the manufacture of pharmaceutical products		L	kg	9602.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
	9602.00.90	--- Other			kg	9602.00.90					Free	Free		17.5%	5%			30%	12%	5%	2%			
96.03		**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**																					
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :				9603.10																		
	9603.10.10	--- Brooms made of coconut fibre			u	9603.10.10												30%	12%	5%	2%	20% or Rs.50/= per u		
	9603.10.20	--- Brooms made of other fibre			u	9603.10.20												30%	12%	5%	2%	20% or Rs.50/= per u		
	9603.10.30	--- Tawashi brushes made of 100% coconut fibre			u	9603.10.30												30%	12%	5%	2%	20% or Rs.50/= per u		

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD									
	9603.10.40	--- Tawashi brushes made of coconut fibre mixed with other vegetable fibre			u	9603.10.40											30%	12%	5%	2%	20% or Rs.50/= per u		
	9603.10.50	--- Tawashi brushes made of coir fibre mixed with artificial fibre			u	9603.10.50											30%	12%	5%	2%	20% or Rs.50/= per u		
	9603.10.60	--- Other brushes made of coconut fibre			u	9603.10.60											30%	12%	5%	2%	20% or Rs.50/= per u		
	9603.10.70	--- Brushes made of other fibre			u	9603.10.70											30%	12%	5%	2%	20% or Rs.50/= per u		
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:																					
	9603.21	-- Tooth brushes, including dental-plate brushes			u	9603.21											30%	12%	5%	2%	20% or Rs.50/= per u		
	9603.29	-- Other			u	9603.29											30%	12%	5%	2%	20% or Rs.50/= per u		
	9603.30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics			u	9603.30											15%	12%	5%	2%			
	9603.40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers			u	9603.40											30%	12%	5%	2%	20% or Rs.50/= per u		
	9603.50	- Other brushes constituting parts of machines, appliances or vehicles			u	9603.50					Free	Free		4%	1.5%		5%	12%	5%	2%			
	9603.90	- Other			u	9603.90											30%	12%	5%	2%	20% or Rs.50/= per u		
96.04	9604.00	**Hand sieves and hand riddles.**			u	9604.00											30%	12%	5%	2%			
96.05	9605.00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**			u	9605.00	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
96.06		**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.**																					
	9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor			kg	9606.10	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
		- Buttons :																					
	9606.21	-- Of plastics, not covered with textile material			kg	9606.21	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	9606.22	-- Of base metal, not covered with textile material			kg	9606.22					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	9606.29	-- Other			kg	9606.29					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	9606.30	- Button moulds and other parts of buttons; button blanks			kg	9606.30					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
96.07		**Slide fasteners and parts thereof.**																					
		- Slide fasteners :																					
	9607.11	-- Fitted with chain scoops of base metal			kg	9607.11					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	9607.19	-- Other			kg	9607.19	14.25%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
	9607.20	- Parts			kg	9607.20	13.5%				Free	Free		10.83%	4.5%			15%	12%	5%	2%			
96.08		**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.**																					

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty											VAT	PAL	NBT	Cess	Excise	SCL
							Preferential										Gen.						
							AP	AD	BN	GT	IN	PK	SA	SF	SD								
	9608.10	- Ball point pens :				9608.10																	
	9608.10.10	--- Plastic			u	9608.10.10											30%	12%	5%	2%	10% or Rs.12/= per u		
	9608.10.90	--- Other			u	9608.10.90											30%	12%	5%	2%	10% or Rs.12/= per u		
	9608.20	- Felt tipped and other porous-tipped pens and markers :				9608.20																	
	9608.20.10	--- Plastic			u	9608.20.10											30%	12%	5%	2%	10% or Rs.12/= per u		
	9608.20.90	--- Other			u	9608.20.90											15%	12%	5%	2%	10% or Rs.12/= per u		
	9608.30	- Fountain pens, stylograph pens and other pens			u	9608.30					Free	Free		10.83%	4.5%		15%	12%	5%	2%	10% or Rs.12/= per u		
@@@	~~9608.31~~	~~-- Indian ink drawing pens~~			~~u~~	~~9608.31~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~		~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~10% or Rs.12/= per u~~		
@@@	~~9608.39~~	~~-- Other~~			~~u~~	~~9608.39~~					~~Free~~	~~Free~~		~~10.83%~~	~~4.5%~~		~~15%~~	~~12%~~	~~5%~~	~~2%~~	~~10% or Rs.12/= per u~~		
		-																					
	9608.40	- Propelling or sliding pencils			u	9608.40					Free	Free		10.83%	4.5%		15%	12%	5%	2%			
	9608.50	- Sets of articles from two or more of the foregoing subheadings			u	9608.50					Free	Free		10.83%	4.5%		15%	12%	5%	2%	10% or Rs.12/= per u		
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir :				9608.60																	
	9608.60.10	--- Plastic			u	9608.60.10											30%	12%	5%	2%	10% or Rs.3.50 per u		
	9608.60.90	--- Other			u	9608.60.90											15%	12%	5%	2%	10% or Rs.3.50 per u		
		- Other :																					
	9608.91	-- Pen nibs and nib points			u	9608.91					Free	Free					15%	12%	5%	2%			
	9608.99	-- Other :				9608.99																	
	9608.99.10	--- Barrels for ball point pens, plastic			kg	9608.99.10											30%	12%	5%	2%			
	9608.99.20	--- Other parts of artificial materials other than barrels and ball points			kg	9608.99.20											30%	12%	5%	2%			
	9608.99.30	--- Refills for ball point pens, plastic			kg	9608.99.30											30%	12%	5%	2%			
	9608.99.40	--- Tips for ball point pens			kg	9608.99.40											Free	12%	5%	2%			
	9608.99.50	--- Tips for felt pens			kg	9608.99.50											Free	12%	5%	2%			
	9608.99.90	--- Other			kg	9608.99.90											15%	12%	5%	2%			
96.09		**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**																					
	9609.10	- Pencils and crayons, with leads encased in a rigid sheath :				9609.10																	
	9609.10.10	--- Black lead pencils			kg	9609.10.10											30%	12%	5%	2%			
	9609.10.20	--- Colour pencils			kg	9609.10.20											30%	12%	5%	2%			
	9609.10.30	--- Crayons			kg	9609.10.30											30%	12%	5%	2%			
	9609.20	- Pencil leads, black or coloured :				9609.20																	
	9609.20.10	--- Black			kg	9609.20.10								17.5%	5%		30%	12%	5%	2%			
	9609.20.20	--- Coloured			kg	9609.20.20								17.5%	5%		30%	12%	5%	2%			
	9609.90	- Other			kg	9609.90								17.5%	5%		30%	12%	5%	2%			

HS Hdg.	HS Code	Description	Ref	ICL	Unit	HS Code	Customs Duty Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
96.10	9610.00	**Slates and boards, with writing or drawing surfaces, whether or not framed.**			kg	9610.00					Free	Free		17.5%	5%			30%	12%	5%	2%			
96.11	9611.00	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.**			kg	9611.00												30%	12%	5%	2%			
96.12		**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**																						
	9612.10	- Ribbons			u	9612.10												15%	12%	5%	2%			
	9612.20	- Ink-pads			u	9612.20												15%	12%	5%	2%			
96.13		**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**																						
	9613.10	- Pocket lighters, gas fuelled, non-refillable			u	9613.10	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	25% or Rs.60/= per u		
	9613.20	- Pocket lighters, gas fuelled, refillable			u	9613.20	27%				Free	Free		17.5%	5%			30%	12%	5%	2%	25% or Rs.60/= per u		
	9613.80	- Other lighters			u	9613.80	27%				Free	Free		17.5%	5%			30%	12%	5%	2%			
	9613.90	- Parts			kg	9613.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
96.14	9614.00	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**			kg	9614.00					Free	Free		17.5%	5%			30%	12%	5%	2%			
96.15		**Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.**																						
		- Combs, hair-slides and the like :																						
	9615.11	-- Of hard rubber or plastics			kg	9615.11												Free	12%	5%	2%			
	9615.19	-- Other			kg	9615.19												Free	12%	5%	2%			
	9615.90	- Other			kg	9615.90												Free	12%	5%	2%			
96.16		**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.**																						
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor :				9616.10																		
	9616.10.10	--- Mounts and heads			u	9616.10.10												15%	12%	5%	2%			
	9616.10.90	--- Other			kg	9616.10.90												30%	12%	5%	2%			
	9616.20	- Powder-puffs and pads for the application of cosmetics or toilet preparations			kg	9616.20												30%	12%	5%	2%			
96.17	9617.00	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.**				9617.00																		
	9617.00.10	--- Vacuum flasks for transport of semen in liquid nitrogen			kg	9617.00.10					Free	Free		Free	Free			Free	12%	5%	2%			
	9617.00.90	--- Other			kg	9617.00.90					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
96.18	9618.00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**			kg	9618.00					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
96.19	9619.00	**Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.**				9619.00												30%	12%	5%	2%			

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover :

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
(c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4.- (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
(b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

HS Hdg.	HS Code	Description	Ref	ICL	Unit	Customs Duty: Preferential AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen.	VAT	PAL	NBT	Cess	Excise	SCL
97.01		**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.**																					
	9701.10	- Paintings, drawings and pastels			u					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
	9701.90	- Other			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%	5%		
97.02	9702.00	**Original engravings, prints and lithographs.**			u					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
97.03	9703.00	**Original sculptures and statuary, in any material.**			u					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
97.04	9704.00	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.**			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
97.05	9705.00	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest.**			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			
97.06	9706.00	**Antiques of an age exceeding one hundred years.**			kg					Free	Free		10.83%	4.5%			15%	12%	5%	2%			