

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;
- (g) Radiators for the articles of Section XVII ;or
- (h) Hand-operated mechanical floor sweepers, not motorised (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 , plant or laboratory equipment, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover :

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover :

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece 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 9 (a) and 9 (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 (LED).

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :

- (i) the manufacture or repair of masks and reticles;
- (ii) assembling semiconductor devices or electronic integrated circuits;
- (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

- 1.-For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials , which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
- 2.-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 (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).
- 3.-For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.																		
	8401.10.00	- Nuclear reactors	kg	L					Free	Free		Free	Free	Free	Free	8%	Ex			
	8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8401.30.00	- Fuel elements (cartridges), non-irradiated	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8401.40.00	- Parts of nuclear reactors	kg	L					Free	Free		Free	Free	Free	Free	8%	Ex			
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																		
	8402.11.00	-- Watertube boilers with a steam production exceeding 45 t per hour	kg						Free	Free		Free		Free	Free	Ex	5%			
	8402.12.00	-- Watertube boilers with a steam production not exceeding 45 t per hour	kg						Free	Free		Free		Free	Free	Ex	5%			
	8402.19.00	-- Other vapour generating boilers, including hybrid boilers	kg						Free	Free		Free		Free	Free	Ex	5%			
	8402.20.00	- Super-heated water boilers	kg						Free	Free		Free		Free	Free	Ex	5%			
	8402.90.00	- Parts	kg						Free	Free		Free		Free	Free	Ex	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.03		Central heating boilers other than those of heading 84.02.																		
	8403.10.00	- Boilers	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8403.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	8%	5%			
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.																		
	8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	kg					Free	Free			Free	Free	Free	Free	8%	5%			
	8404.20.00	- Condensers for steam or other vapour power units	kg					Free	Free			Free	Free	Free	Free	8%	5%			
	8404.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	8%	5%			
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.																		
	8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg					Free	Free			Free	Free	Free	Free	8%	5%			
	8405.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	8%	5%			
84.06		Steam turbines and other vapour turbines.																		
	8406.10.00	- Turbines for marine propulsion	u					Free	Free			Free	Free	Free	Free	8%	Ex			
		- Other turbines :																		
	8406.81.00	-- Of an output exceeding 40 MW	u					Free	Free			Free	Free	Free	Free	8%	Ex			
	8406.82.00	-- Of an output not exceeding 40 MW	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8406.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	8%	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.																		
	8407.10.00	- Aircraft engines	u						Free	Free		Free	Free	Free	Free	8%	5%			
		- Marine propulsion engines :																		
	8407.21.00	-- Outboard motors	u					Free	Free		Free	Free	Free	Free	Free	Ex	5%			
	8407.29.00	-- Other :	u					Free	Free		Free	Free	Free	Free	Free	Ex	5%			
		- 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 engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	u	TB	13.5%			Free	Free		5%	4.5%		15%	8%	Ex				
	8407.31.20	--- Other, used	u		13.5%			Free	Free		5%	4.5%		15%	8%	5%				
	8407.31.90	--- Other	u		13.5%			Free	Free		5%	4.5%		15%	8%	5%				
	8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :																		
	8407.32.10	--- Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	u	TB	13.5%			Free	Free		5%	4.5%		15%	8%	Ex				
	8407.32.20	--- Other, used	u		13.5%			Free	Free		5%	4.5%		15%	8%	5%				
	8407.32.90	--- Other	u		13.5%			Free	Free		5%	4.5%		15%	8%	5%				
	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :																		
	8407.33.10	--- Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	u	TB	13.5%			Free	Free		5%	4.5%		15%	8%	Ex				
	8407.33.20	--- Other, used	u		13.5%			Free	Free		5%	4.5%		15%	8%	5%				
	8407.33.90	--- Other	u		13.5%			Free	Free		5%	4.5%		15%	8%	5%				
	8407.34	-- Of a cylinder capacity exceeding 1,000 cc :																		
	8407.34.10	--- More than ten years old	u		13.5%			Free	Free		5%	4.5%		15%	8%	Ex				
	8407.34.90	--- Other	u		13.5%			Free	Free		5%	4.5%		15%	8%	5%				
	8407.90	- Other engines :																		
	8407.90.10	--- More than ten years old	u					Free	Free		5%	4.5%		15%	8%	5%				
	8407.90.90	--- Other	u					Free	Free		5%	4.5%		15%	8%	5%				
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).																		
	8408.10.00	- Marine propulsion engines	u					Free	Free		Free	Free	Free	Free	8%	5%				
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87 :																		
	8408.20.10	--- Used	u	TB	13.5%			Free	Free		5%	4.5%		15%	8%	5%				
	8408.20.90	--- Other	u		Free			Free	Free		Free	Free	Free	Free	8%	5%				
	8408.90	- Other engines :																		
	8408.90.10	--- Used	u	TB				Free	Free		5%	4.5%		15%	8%	5%				

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						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8408.90.90	---	Other	u						Free	Free		5%	4.5%		15%	8%	5%			
84.09			Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08																		
	8409.10.00	-	For aircraft engines	kg					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
		-	Other :																		
	8409.91	--	Suitable for use solely or principally with spark-ignition internal combustion piston engines																		
	8409.91.10	---	Engine blocks, and cylinder heads for two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	kg	TB	Free			Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8409.91.90	---	Other	kg		Free			Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8409.99.00	--	Other	kg		Free			Free	Free		Free	Free	Free	Free	Free	8%	7.5%			
84.10			Hydraulic turbines, water wheels, and regulators therefor.																		
		-	Hydraulic turbines and water wheels :																		
	8410.11.00	--	Of a power not exceeding 1,000 kW	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8410.12.00	--	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8410.13.00	--	Of a power exceeding 10,000 kW	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8410.90.00	-	Parts, including regulators	kg					Free	Free		Free	Free	Free	Free	Free	8%	5%			
84.11			Turbo-jets, turbo-propellers and other gas turbines.																		
		-	Turbo-jets :																		
	8411.11.00	--	Of a thrust not exceeding 25 kN	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8411.12.00	--	Of a thrust exceeding 25 kN	u		Free			Free	Free		Free	Free	Free	Free	Free	8%	5%			
		-	Turbo-propellers :																		
	8411.21.00	--	Of a power not exceeding 1,100 kW	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8411.22.00	--	Of a power exceeding 1,100 kW	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
		-	Other gas turbines :																		
	8411.81.00	--	Of a power not exceeding 5,000 kW	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
	8411.82.00	--	Of a power exceeding 5,000 kW	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
		-	Parts :																		
	8411.91.00	--	Of turbo-jets or turbo-propellers	kg					Free	Free		Free	Free	Free	Free	Free	Ex	Ex			
	8411.99.00	--	Other	kg					Free	Free		Free	Free	Free	Free	Free	8%	5%			
84.12			Other engines and motors.																		
	8412.10.00	-	Reaction engines other than turbo-jets	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
		-	Hydraulic power engines and motors :																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8412.21.00	--	Linear acting (cylinders)	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8412.29.00	--	Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
		-	Pneumatic power engines and motors :																		
	8412.31.00	--	Linear acting (cylinders)	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8412.39.00	--	Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8412.80.00	-	Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8412.90.00	-	Parts	kg						Free	Free		Free	Free	Free	Free	8%	5%			
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 :																		
	8413.11.00	--	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
	8413.19.00	--	Other	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
	8413.20.00	-	Hand pumps, other than those of subheading 8413.11 or 8413.19	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
	8413.30.00	-	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
	8413.40.00	-	Concrete pumps	u						Free	Free		Free	Free	Free	Free	Ex	7.5%			
	8413.50.00	-	Other reciprocating positive displacement pumps	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
	8413.60.00	-	Other rotary positive displacement pumps	u												15%	8%	7.5%	15%		
	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												15%	8%	10%	15%		
	8413.70.19	----	Other	u												15%	8%	7.5%	15%		
		---	Other:																		
	8413.70.91	----	Used	u										Free	Free	8%	10%				
	8413.70.99	----	Other	u										Free	Free	8%	7.5%				
	8413.81.00	--	Pumps	u						Free	Free		Free	Free	Free	Free	Con	7.5%			
	8413.82.00	--	Liquid elevators	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
		-	Parts :																		
	8413.91	--	Of pumps :																		
	8413.91.10	----	Housings	kg						Free	Free		5%	5%		15%	8%	7.5%			
	8413.91.90	----	Other	kg						Free	Free		5%	4.5%		15%	8%	7.5%			
	8413.92.00	--	Of liquid elevators	kg										4.5%		10%	8%	7.5%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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.																		
	8414.10.00	- Vacuum pumps	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8414.20.00	- Hand or foot-operated air pump	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8414.30.00	- Compressors of a kind used in refrigerating equipment	u						Free	Free		Free		Free	Free	Con	5%			
	8414.40.00	- Air compressors mounted on a wheeled chassis for towing	u						Free	Free		Free		Free	Free	8%	5%			
		- Fans :																		
	8414.51.00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125	u	L,S		Free	Free		Free	Free		Free	Free	Free	Free	8%	5%			
	8414.59.00	-- Other	u	L								Free	Free	Free	Free	8%	5%			
	8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8414.80.00	- Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8414.90	- Parts:																		
	8414.90.10	--- Parts of subheading 8414.51 and national subdivision 8414.59	kg						Free	Free		5%	5%		10%	8%	5%			
	8414.90.90	--- Other	kg						Free	Free		Free	Free	Free	Free	8%	7.5%			
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	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" :																		
	8415.10.10	--- Used / reconditioned	u	TB											15%	8%	10%	15%		
		--- "Split system" :																		
	8415.10.21	---- Of a capacity not exceeding 9,000 BTU	u	L					Free						15% or Rs.3696/= per u	8%	5%	15% or Rs.3696/= per u		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	8415.10.22	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	u	L					Free						15% or Rs.4310/= per u	8%	5%	15% or Rs.4310/= per u			
	8415.10.23	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	u	L					Free						15% or Rs.5234/= per u	8%	5%	15% or Rs.5234/= per u			
	8415.10.24	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	u	L					Free						15% or Rs.7392/= per u	8%	5%	15% or Rs.7392/= per u			
	8415.10.25	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	u						Free						15% or Rs.9854/= per u	8%	5%	15% or Rs.9854/= per u			
	8415.10.29	----	Other	u	L					Free						15%	8%	7.5%	15%			
		----	Self-contained :																			
	8415.10.31	----	Of a capacity not exceeding 9,000 BTU	u												14.25% or Rs.2258/= per u	15% or Rs.2376/= per u	8%	5%	15% or Rs.2376/= per u		
	8415.10.32	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	u	L											14.25% or Rs.2885/= per u	15% or Rs.3036/= per u	8%	5%	15% or Rs.3036/= per u		
	8415.10.33	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	u	L											14.25% or Rs.3981/= per u	15% or Rs.4191/= per u	8%	5%	15% or Rs.4191/= per u		
	8415.10.34	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	u	L												15% or Rs.8930/= per u	8%	5%	15% or Rs.8930/= per u		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8415.10.35	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	u	L											15% or Rs.11154/= per u	8%	5%	15% or Rs.11154/= per u		
	8415.10.39	----	Other	u	L											15%	8%	7.5%	15%		
	8415.20	-	Of a kind used for persons, in motor vehicles :																		
	8415.20.10	----	Used / reconditioned	u	TB											15%	8%	10%	15%		
	8415.20.90	----	Other	u												15%	8%	7.5%	15%		
		-	Other :																		
	8415.81	--	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :																		
	8415.81.10	----	Used / reconditioned	u	TB				Free	Free		5%	4.5%		15%	8%	10%				
	8415.81.90	----	Other	u	L				Free	Free		5%	4.5%		15%	8%	7.5%				
	8415.82	--	Other, incorporating a refrigerating unit :																		
	8415.82.10	----	Used / reconditioned	u	TB				Free	Free		5%	4.5%		15%	8%	10%				
	8415.82.90	----	Other	u	L				Free	Free		5%	4.5%		15%	8%	7.5%				
	8415.83.00	--	Not incorporating a refrigerating unit :																		
	8415.83.10	----	Used / reconditioned	u	TB				Free	Free		5%	4.5%		15%	8%	10%				
	8415.83.90	----	Other	u	L				Free	Free		5%	4.5%		15%	8%	7.5%				
	8415.90	-	Parts:																		
	8415.90.10	----	Outdoor units of split type air conditioning machines:																		
	8415.90.11	----	Used / reconditioned	kg	TB				Free	Free		5% or Rs. 3718/= per u	5% or Rs. 3718/= per u		15% or Rs.11154/= per u	8%	10%	15% or Rs.11154/= per u			
	8415.90.19	----	Other	kg	L				Free	Free		5% or Rs. 3718/= per u	5% or Rs. 3718/= per u		15% or Rs.11154/= per u	8%	7.5%	15% or Rs.11154/= per u			
	8415.90.20	----	Indoor units of split type air conditioning machines:																		
	8415.90.21	----	Used / reconditioned	kg	L				Free	Free		5% or Rs. 3718/= per u	5% or Rs. 3718/= per u		15% or Rs.11154/= per u	8%	10%	15% or Rs.11154/= per u			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8415.90.29	----	Other	kg	L					Free	Free		5% or Rs. 3718/= per u	5% or Rs. 3718/= per u		15% or Rs.11154/= per u	8%	7.5%	15% or Rs.11154/= per u		
	8415.90.90	---	Other	kg					Free	Free		5%	4.5%		15%	8%	5%				
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.																		
	8416.10.00	-	Furnace burners for liquid fuel	kg					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8416.20.00	-	Other furnace burners, including combination burners	kg					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8416.30.00	-	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8416.90.00	-	Parts	kg					Free	Free		Free	Free	Free	Free	Free	8%	5%			
84.17			Industrial or laboratory furnaces and ovens, including incinerators, non-electric.																		
	8417.10.00	-	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8417.20.00	-	Bakery ovens, including biscuit ovens	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8417.80.00	-	Other	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8417.90.00	-	Parts	kg					Free	Free		Free	Free	Free	Free	Free	8%	5%			
84.18			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.																		
	8418.10	-	Combined refrigerator-freezers, fitted with separate external doors :																		
	8418.10.10	----	Used / reconditioned	u	TB	12.6%			Free	Free		5%	2.5%		15%	8%	5%			25%	
	8418.10.90	----	Other	u	L	12.6%			Free	Free		5%	2.5%		15%	8%	5%			25%	
		-	Refrigerators, household type :																		
	8418.21	--	Compression-type :																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8418.21.10	---	Used / reconditioned	u	TB	12.6%				Free	Free		6%	4.5%		15%	8%	5%		25%	
	8418.21.90	---	other	u	L	12.6%				Free	Free		6%	4.5%		15%	8%	5%		25%	
	8418.29	--	Other :																		
	8418.29.10	---	Used / reconditioned absorption-type, electrical	u	TB	12.6%				Free	Free		9%	2.5%		15%	8%	5%		25%	
	8418.29.20	---	Other absorption-type, electrical	u	L	12.6%				Free	Free		9%	2.5%		15%	8%	5%		25%	
	8418.29.30	---	Other used / reconditioned	u	TB	12.6%								2.5%		15%	8%	5%		25%	
	8418.29.90	---	Other	u	L	12.6%								2.5%		15%	8%	5%		25%	
	8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :																		
	8418.30.10	---	Not exceeding 566 l used / reconditioned	u	TB	13%				Free	Free		5%	5%		15%	8%	5%	15%	20%	
	8418.30.20	---	Other, not exceeding 566 l	u		13%				Free	Free		5%	5%		15%	8%	5%	15%	20%	
	8418.30.30	---	Other, used / reconditioned	u	TB					Free	Free		Free	Free	Free	Free	8%	5%			
	8418.30.90	---	Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :																		
	8418.40.10	---	Not exceeding 566 l used /	u	TB	13%										15%	8%	5%	15%	20%	
	8418.40.20	---	Other, not exceeding 566 l	u		13%										15%		5%	15%	20%	
	8418.40.30	---	Other, used / reconditioned	u	TB										Free	Free	8%	5%			
	8418.40.90	---	Other	u											Free	Free	8%	5%			
	8418.50	-	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :																		
	8418.50.10	---	Used / reconditioned	u	TB	Free				Free	Free		Free	Free	Free	Free	8%	5%			
	8418.50.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	8%	Ex			
		-	Other refrigerating or freezing equipment; heat pumps :																		
	8418.61.00	--	Heat pumps other than air conditioning machines of heading 84.15	u	L	Free					Free			Free	Free	Free	8%	Ex			
	8418.69	--	Other :																		
	8418.69.10	---	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned	kg	TB	11.25%					Free			4.5%		15%	8%	5%			
	8418.69.20	---	Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l	kg		11.25%					Free			4.5%		15%	8%	5%			
	8418.69.30	---	Blast-freezers for preserving poultry meat used/ reconditioned	kg	TB	Free					Free			Free	Free	Free	Ex	5%			
	8418.69.40	---	Other, blast-freezers for preserving poultry meat	kg		Free					Free			Free	Free	Free	8%	5%			
	8418.69.50	---	Milk chilling tanks used/ reconditioned	kg	TB	Free					Free			Free	Free	Free	Ex	5%			
	8418.69.60	---	Other, milk chilling tanks	kg		Free					Free			Free	Free	Free	Ex	Ex			
	8418.69.70	---	Other, used/ re-conditioned	kg	TB	Free					Free			Free	Free	Free	8%	5%			
	8418.69.90	---	Other	kg		Free					Free			Free	Free	Free	8%	7.5%			
		-	Parts :																		
	8418.91	--	Furniture designed to receive refrigerating or freezing equipment :																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8418.91.10	---	Cabinets for refrigerators	kg										Free	Free	8%	5%		25%	
	8418.91.20	---	Other cabinets	kg											15%	8%	5%	15%	20%	
	8418.91.90	---	Other	kg											15%	8%	5%			
	8418.99.00	--	Other	kg					Free	Free			Free	Free	Free	8%	5%			
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:																	
	8419.11.00	--	Instantaneous gas water heaters	u					Free	Free			Free	Free	Free	8%	5%			
	8419.19.00	--	Other	u					Free	Free			Free	Free	Free	8%	5%			
	8419.20.00	-	Medical, surgical or laboratory sterilisers	u					Free	Free			Free	Free	Free	8%	5%			
		-	Dryers :																	
	8419.31.00	--	For agricultural products	u					Free	Free			Free	Free	Free	8%	Ex			
	8419.32.00	--	For wood, paper pulp, paper or paperboard	u					Free	Free			Free	Free	Free	8%	5%			
	8419.39.00	--	Other	u					Free	Free			Free	Free	Free	8%	5%			
	8419.40.00	-	Distilling or rectifying plant	u					Free	Free			Free	Free	Free	8%	7.5%			
	8419.50.00	-	Heat exchange units	u					Free	Free			Free	Free	Free	8%	5%			
	8419.60.00	-	Machinery for liquefying air or other gases	u					Free	Free			Free	Free	Free	8%	5%			
		-	Other machinery, plant and equipment :																	
	8419.81.00	--	For making hot drinks or for cooking or heating food	u					Free	Free			Free	Free	Free	8%	5%			
	8419.89	--	Other :																	
	8419.89.10	---	Equipment for pasteurization and sterilization of milk	u					Free	Free			Free		Free	Ex	Ex			
	8419.89.90	---	Other	u					Free	Free			Free	Free	Free	8%	2.5%			
	8419.90.00	-	Parts	kg					Free	Free			Free	Free	Free	8%	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.																		
	8420.10.00	- Calendering or other rolling machines	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
		- Parts :																		
	8420.91.00	-- Cylinders	kg					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8420.99.00	-- Other	kg					Free	Free		Free	Free	Free	Free	Free	8%	5%			
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.																		
		- Centrifuges, including centrifugal dryers :																		
	8421.11.00	-- Cream separators	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8421.12.00	-- Clothes-dryers	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8421.19	-- Other :																		
	8421.19.10	--- Centrifuges for testing of milk including milk-fat	u					Free	Free		Free	Free	Free	Free	Free	Ex	5%			
	8421.19.90	--- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
		- Filtering or purifying machinery and apparatus for liquids :																		
	8421.21	-- For filtering or purifying water :																		
	8421.21.10	--- Household, candle type	u						Free						15% or Rs.500/= per u	8%	5%			
	8421.21.90	--- Other	u						Free				Free	Free	Free	8%	7.5%			
	8421.22.00	-- For filtering or purifying beverages other than water	u										Free		15%	8%	5%			
	8421.23	-- Oil or petrol-filters for internal combustion engines:																		
	8421.23.10	--- Energy serving ceramic filters for motor vehicles	u											Free	Free	8%	Ex			
	8421.23.90	--- Other	u												15%	8%	Ex	15%		
	8421.29	-- Other :																		
	8421.29.10	--- Disposable sterilized dialyzer	u					Free	Free		Free	Free	Free	Free	Free	Ex	5%			
	8421.29.90	--- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
		- Filtering or purifying machinery and apparatus for gases :																		
	8421.31.00	-- Intake air filters for internal combustion engines	u												15%	8%	5%	15%		
	8421.39.00	-- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
		- Parts :																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG		
	8421.91.00	--	Of centrifuges, including centrifugal dryers	kg						Free	Free		Free	Free	Free	Free	8%	5%					
	8421.99	--	Other :																				
	8421.99.10	---	Replacement oil filter cartridges (elements) for internal combustion engines	kg						Free	Free		5%	5%		15%	8%	5%	15%				
	8421.99.20	---	Replacement air filter cartridges (elements) for internal combustion engines	kg						Free	Free		5%	5%		15%	8%	5%	15%				
	8421.99.90	---	Other	kg						Free	Free		5%	4.5%		15%	8%	5%					
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 :																				
	8422.11.00	---	Of the household type	u						Free	Free		5%	4.5%		15%	8%	5%			30%		
	8422.19.00	--	Other	u						Free	Free		Free	Free	Free	Free	8%	5%					
	8422.20.00	-	Machinery for cleaning or drying bottles or other containers	u						Free	Free		Free	Free	Free	Free	8%	5%					
	8422.30	-	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages :																				
	8422.30.10	---	Machinery for packing of milk	u						Free	Free		Free		Free	Free	Ex	Ex					
	8422.30.20	---	Tea bag packaging machines producing tea bags made of filter paper to accommodate up to 4 g of tea	u						Free	Free		Free		Free	Free	Ex	Ex					
	8422.30.30	---	For canning fruit / vegetables	u						Free	Free		Free		Free	Free	Ex	Ex					
	8422.30.90	---	Other	u						Free	Free		Free	Free	Free	Free	Con	5%					
	8422.40.00	-	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u						Free	Free		Free	Free	Free	Free	8%	5%					
	8422.90.00	-	Parts	kg						Free	Free		Free	Free	Free	Free	8%	5%					

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds(+).																		
	8423.10	- Personal weighing machines, including baby scales; household scales :																		
	8423.10.10	--- Personal weighing machines, including baby scales	u											Free	Free	8%	7.5%			
	8423.10.20	--- Household scales	u												15%	8%	7.5%	15%		
	8423.20.00	- Scales for continuous weighing of goods on conveyors	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
		- Other weighing machinery :																		
	8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	u						Free	Free		5%	5%		15%	8%	7.5%	15%		
	8423.82.00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	u		14.25%				Free	Free		5%	5%		15%	8%	7.5%	15%		
	8423.89.00	-- Other	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery :																		
	8423.90.10	--- Weights	kg		13.5%				Free	Free		7.5%	5%		15%	8%	7.5%	15%		
	8423.90.90	--- Parts	kg		Free				Free	Free		Free	Free	Free	Free	8%	7.5%			
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(+).																		
	8424.10.00	- Fire extinguishers, whether or not charged	u		7.5%					Free			4.5%		10%	8%	5%			
	8424.20.00	- Spray guns and similar appliances	u						Free	Free		Free	Free	Free	Free	Con	5%			
	8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	u						Free	Free		Free	Free	Free	Free	8%	5%			
		- Agricultural or horticultural sprayers:																		
	8424.41.00	-- Portable sprayers	u									Free	Free	Free	Free	8%	5%			
	8424.49.00	-- Other	u									Free	Free	Free	Free	8%	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
		- Other appliances :																			
	8424.82.00	-- Agricultural or horticultural	u									Free	Free	Free	Free	8%	5%				
	8424.89.00	-- Other	u					Free	Free			Free		Free	Free	8%	5%				
	8424.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	8%	5%				
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 :																			
	8425.11.00	-- Powered by electric motor	u					Free	Free			Free	Free	Free	Free	8%	5%				
	8425.19.00	-- Other	u					Free	Free			Free	Free	Free	Free	8%	5%				
		- Winches; capstans :																			
	8425.31.00	-- Powered by electric motor	u					Free	Free			Free	Free	Free	Free	8%	5%				
	8425.39.00	-- Other	u					Free	Free			Free	Free	Free	Free	8%	5%				
		- Jacks; hoists of a kind used for raising vehicles :																			
	8425.41.00	-- Built-in Jacking systems of a type used in garages	u					Free	Free			Free	Free	Free	Free	8%	5%				
	8425.42.00	-- Other jacks and hoists, hydraulic	u					Free	Free			Free	Free	Free	Free	8%	5%				
	8425.49.00	-- Other	u					Free	Free			Free	Free	Free	Free	8%	5%				
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.																			
		- Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :																			
	8426.11.00	-- Overhead travelling cranes on fixed support	u					Free	Free			Free		Free	Free	Ex	5%				
	8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	u					Free	Free			Free		Free	Free	Ex	5%				
	8426.19.00	-- Other	u					Free	Free			Free		Free	Free	Ex	5%				
	8426.20.00	-- Tower cranes	u					Free	Free			Free		Free	Free	Ex	5%				
	8426.30.00	- Portal or pedestal jib cranes	u					Free	Free			Free		Free	Free	Ex	5%				
		- Other machinery, self-propelled :																			
	8426.41.00	-- On tyres	u					Free	Free			Free		Free	Free	Ex	5%				
	8426.49.00	-- Other	u					Free	Free			Free		Free	Free	Ex	5%				
		- Other machinery :																			
	8426.91.00	-- Designed for mounting on road vehicles	u					Free	Free			Free		Free	Free	Ex	5%				
	8426.99.00	-- Other	u					Free	Free			Free		Free	Free	Ex	5%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.27		Fork-lift trucks; other work trucks fitted with lifting or handling equipment.																		
	8427.10.00	- Self-propelled trucks powered by an electric motor	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8427.20.00	- Other self-propelled trucks	u					Free	Free			Free	Free	Free	Free	Free	8%	7.5%		
	8427.90.00	- Other trucks																		
	8427.90.10	--- Hand operated pallet truck with hydraulic jack	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8427.90.90	--- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).																		
	8428.10	- Lifts and skip hoists :																		
	8428.10.10	--- Scissor lifts	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8428.10.90	--- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8428.20.00	- Pneumatic elevators and conveyors	u					Free	Free			Free	Free	Free	Free	Free	8%	5.0%		
		- Other continuous-action elevators and conveyors, for goods or materials :																		
	8428.31.00	-- Specially designed for underground use	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8428.32.00	-- Other, bucket type	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8428.33.00	-- Other, belt type	u					Free	Free	Free		Free	Free	Free	Free	Free	8%	5%		
	8428.39.00	-- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8428.40.00	- Escalators and moving walkways	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8428.90.00	- Other machinery	u					Free	Free			Free		Free	Free	Ex	5%			
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.																		
		- Bulldozers and angledozers :																		
	8429.11.00	-- Track laying	u					Free	Free			Free		Free	Free	Ex	5%			
	8429.19.00	-- Other	u					Free	Free			Free		Free	Free	Ex	5%			
	8429.20.00	- Graders and levellers	u					Free	Free			Free		Free	Free	Ex	5%			
	8429.30.00	- Scrapers	u					Free	Free			Free		Free	Free	Ex	Ex			
	8429.40.00	- Tamping machines and road rollers	u					Free	Free			Free		Free	Free	Ex	5%			
		- Mechanical shovels, excavators and shovel loaders:																		
	8429.51.00	-- Front-end shovel loaders	u					Free	Free			Free		Free	Free	Ex	7.5%			
	8429.52.00	-- Machinery with a 360° revolving superstructure	u					Free	Free			Free		Free	Free	Ex	7.5%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8429.59.00	--	Other	u						Free	Free		Free		Free	Free	Ex	7.5%			
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.																		
	8430.10.00	-	Pile-drivers and pile-extractors	u					Free	Free		Free		Free	Free	Ex	5%				
	8430.20.00	-	Snow-ploughs and snow-blowers	u					Free	Free		Free	Free	Free	Free	8%	Ex				
		-	Coal or rock cutters and tunnelling machinery:																		
	8430.31.00	--	Self-propelled	u					Free	Free		Free	Free	Free	Free	8%	Ex				
	8430.39.00	--	Other	u					Free	Free		Free	Free	Free	Free	8%	5%				
		-	Other boring or sinking machinery :																		
	8430.41.00	--	Self-propelled	u					Free	Free		Free		Free	Free	Ex	7.5%				
	8430.49.00	--	Other	u					Free	Free		Free	Free	Free	Free	8%	7.5%				
	8430.50.00	-	Other machinery, self-propelled	u					Free	Free		Free	Free	Free	Free	8%	Ex				
		-	Other machinery, not self-propelled :																		
	8430.61.00	--	Tamping or compacting machinery	u					Free	Free		Free	Free	Free	Free	8%	5%				
	8430.69.00	--	Other	u					Free	Free		Free	Free	Free	Free	8%	5%				
84.31			Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.																		
	8431.10.00	-	Of machinery of heading 84.25	kg					Free	Free		Free	Free	Free	Free	8%	5%				
	8431.20.00	-	Of machinery of heading 84.27	kg					Free	Free		Free	Free	Free	Free	8%	5%				
		-	Of machinery of heading 84.28 :																		
	8431.31.00	--	Of lifts, skip hoists or escalators	kg					Free	Free		Free	Free	Free	Free	8%	5%				
	8431.39.00	--	Other	kg					Free	Free		Free	Free	Free	Free	8%	5%				
		-	Of machinery of heading 84.26, 84.29 or 84.30 :																		
	8431.41.00	--	Buckets, shovels, grabs and grips	kg					Free	Free		Free	Free	Free	Free	8%	5%				
	8431.42.00	--	Bulldozer or angle dozerblades	kg					Free	Free		Free	Free	Free	Free	8%	5%				
	8431.43.00	--	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg					Free	Free		Free	Free	Free	Free	8%	5%				
	8431.49.00	--	Other	kg					Free	Free		Free	Free	Free	Free	8%	7.5%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.																		
	8432.10.00	- Ploughs	u							Free			1.5%	Free	Free	Ex	Ex			
		- Harrows, scarifiers, cultivators, weeders and hoes :																		
	8432.21.00	-- Disc harrows	u							Free		4%	1.5%	Free	Free	Ex	Ex			
	8432.29.00	-- Other	u							Free		4%	1.5%	Free	Free	Ex	Ex			
		- Seeders, planters and transplanters:																		
	8432.31.00	-- No-till direct seeders, planters and transplanters	u							Free		4%	1.5%	Free	Free	Ex	Ex			
	8432.39.00	-- Other	u							Free		4%	1.5%	Free	Free	Ex	Ex			
		- Manure spreaders and fertiliser distributors:																		
	8432.41.00	-- Manure spreaders	u							Free		4%	1.5%	Free	Free	Ex	Ex			
	8432.42.00	-- Fertiliser distributors	u							Free		4%	1.5%	Free	Free	Ex	Ex			
	8432.80	- Other machinery :																		
	8432.80.10	--- Lawn or sports ground rollers	u						Free	Free		5%	4.5%		10%	8%	Ex			
	8432.80.90	--- Other	u						Free	Free		4%	1.5%	Free	Free	Ex	Ex			
	8432.90	- Parts :																		
	8432.90.10	--- For lawn or sports-ground rollers	kg							Free			4.5%		10%	8%	Ex	5%		
	8432.90.90	--- Other	kg							Free		4%	1.5%	Free	Free	Ex	5%			
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 :																		
	8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	u				8%			Free					10%	Ex	Ex			
	8433.19.00	-- Other	u				12%			Free					15%	Ex	5.0%			
	8433.20.00	- Other mowers, including cutter bars for tractor mounting	u									4%	1.5%	Free	Free	Ex	Ex			
	8433.30.00	- Other haymaking machinery	u									4%	1.5%	Free	Free	Ex	Ex			
	8433.40.00	- Straw or fodder balers, including pick-up balers	u										1.5%	Free	Free	Ex	Ex			
		- Other harvesting machinery; threshing machinery :																		
	8433.51.00	-- Combine harvester-threshers	u									Free	Free	Free	Free	Ex	Ex			
	8433.52.00	-- Other threshing machinery	u										1.5%	Free	Free	Ex	Ex			
	8433.53.00	-- Root or tuber harvesting machines	u									4%	1.5%	Free	Free	Ex	Ex			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8433.59.00	--	Other	u									1.5%	Free	Free	Ex	5%			
	8433.60.00	-	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u								4%	1.5%	Free	Free	Ex	Ex			
	8433.90	-	Parts :																	
	8433.90.10	---	Of machines of sub-heading 8433.11 and 8433.19	kg								4%	1.5%	Free	Free	Ex	Ex			
	8433.90.90	---	Other	kg								4%	1.5%	Free	Free	Ex	5.0%			
84.34			Milking machines and dairy machinery.																	
	8434.10.00	-	Milking machines	u					Free	Free		Free		Free	Free	Ex	Ex			
	8434.20.00	-	Dairy machinery	u					Free	Free		Free		Free	Free	Ex	Ex			
	8434.90.00	-	Parts	kg					Free	Free		Free		Free	Free	Ex	Ex			
84.35			Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.																	
	8435.10.00	-	Machinery	u					Free	Free		Free	Free	Free	Free	Con	5%			
	8435.90.00	-	Parts	kg					Free	Free		Free	Free	Free	Free	8%	Ex			
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.																	
	8436.10.00	-	Machinery for preparing animal feeding stuffs	u					Free	Free		Free	Free	Free	Free	Ex	Ex			
		-	Poultry-keeping machinery; poultry incubators and brooders :																	
	8436.21.00	--	Poultry incubators and brooders	u					Free	Free		Free		Free	Free	Ex	Ex			
	8436.29.00	--	Other	u					Free	Free		Free		Free	Free	Ex	5%			
	8436.80.00	-	Other machinery	u					Free	Free		Free	Free	Free	Free	Ex	Ex			
		-	Parts :																	
	8436.91.00	--	Of poultry-keeping machinery or poultry incubators and brooders	kg					Free	Free		Free	Free	Free	Free	Ex	Ex			
	8436.99.00	--	Other	kg					Free	Free		Free	Free	Free	Free	Ex	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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.																		
	8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u		Free				Free	Free		Free	Free	Free	Free	Ex	Ex			
	8437.80.00	- Other machinery	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex			
	8437.90.00	- Parts	kg					Free	Free		Free	Free	Free	Free	Free	8%	2.5%			
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.																		
	8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8438.30.00	- Machinery for sugar manufacture	u				Free	Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8438.40.00	- Brewery machinery	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8438.50.00	- Machinery for the preparation of meat or poultry	u					Free	Free		Free		Free	Free	Free	8%	5%			
	8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	u					Free	Free		Free		Free	Free	Free	Ex	Ex			
	8438.80	- Other machinery :																		
	8438.80.10	--- C.T.C and L.T.P tea machinery	u										Free	Free	Free	Ex	Ex			
	8438.80.20	--- Colour separators for the tea industry	u										Free	Free	Free	Ex	Ex			
	8438.80.30	--- Vertical type, electrostatic, stalk and fibre extractor	u										5%	Free	Free	Ex	Ex			
	8438.80.40	--- Other tea machinery	u										1.5%	Free	Free	8%	Ex			
	8438.80.90	--- Other	u										Free	Free	Free	8%	7.5%			
	8438.90.00	- Parts	kg					Free	Free		Free	Free	Free	Free	Free	8%	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.																		
	8439.10.00	- Machinery for making pulp of fibrous cellulosic material	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8439.20.00	- Machinery for making paper or paperboard	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8439.30.00	- Machinery for finishing paper or paperboard	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
		- Parts :																		
	8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	kg					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8439.99.00	-- Other	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%		
84.40		Book-binding machinery, including book-sewing machines.																		
	8440.10.00	- Machinery	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8440.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.																		
	8441.10.00	- Cutting machines	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8441.20.00	- Machines for making bags, sacks or envelopes	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8441.80.00	- Other machinery	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8441.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.42		Machinery, apparatus and equipment (other than the machines 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).																		
	8442.30.00	- Machinery, apparatus and equipment	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg						Free	Free		Free	Free	Free	Free	8%	5%			
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 :																		
	8443.11.00	-- Offset printing machinery, reel-fed	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8443.12.00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22cm and the other side not exceeding 36 cm in the unfolded state)	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8443.13.00	-- Other offset printing machinery	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8443.14.00	-- Letterpress printing machinery, reelfed, excluding flexographic printing	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8443.15.00	-- Letterpress printing machinery, other than reelfed, excluding flexographic printing	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8443.16.00	-- Flexographic printing machinery	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8443.17.00	-- Gravure printing machinery	u						Free	Free		Free	Free	Free	Free	8%	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	8443.19.00	-- Other :																			
	8443.19.10	--- For textile fabrics	u					Free	Free			Free	Free	Free	Free	Free	Ex	5%			
	8443.19.90	--- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%			
		- 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	u	L				Free	Free			Free	Free	Free	Free	Free	8%	5%			
	8443.31.90	--- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	7.5%			
	8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network :																			
	8443.32.10	--- Multi-colour copying machines	u	L				Free	Free			Free	Free	Free	Free	Free	8%	5%			
	8443.32.20	--- Teleprinters	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex			
	8443.32.30	--- Printers for textile fabrics	u					Free	Free			Free	Free	Free	Free	Free	Ex	5%			
	8443.32.40	--- Other printers	u					Free	Free			Free	Free	Free	Free	Free	Ex	7.5%			
	8443.32.90	--- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%			
	8443.39	-- Other :																			
	8443.39.10	--- Multi-colour copying machines, whether or not combined with printers and / or facsimile machines	u	L				Free	Free			Free	Free	Free	Free	Free	8%	5%			
	8443.39.20	--- Printers for textile fabrics	u					Free	Free			Free	Free	Free	Free	Free	Ex	5%			
	8443.39.30	--- Other printers	u					Free	Free			Free	Free	Free	Free	Free	8%	5%			
	8443.39.90	--- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%			
		- Parts and accessories :																			
	8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%			
	8443.99	-- Other :																			
	8443.99.10	--- Parts and accessories of copying machines	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%			
	8443.99.20	--- Parts and accessories of facsimile machines or teleprinters	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%			
	8443.99.30	--- Parts and accessories of printers of national subdivision 8443.32.40	kg					Free	Free			Free	Free	Free	Free	Free	Ex	7.5%			
	8443.99.90	--- Other	kg					Free	Free			Free	Free	Free	Free	Free	8%	7.5%			
84.44	8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	u					Free	Free			Free	Free	Free	Free	Free	Ex	Ex			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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 :																		
	8445.11.00	-- Carding machines	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
	8445.12.00	-- Combing machines	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
	8445.13.00	-- Drawing or roving machines	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
	8445.19.00	-- Other	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
	8445.20.00	- Textile spinning machines	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
	8445.30.00	- Textile doubling or twisting machines	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8445.40.00	- Textile winding (including weft-winding) or reeling machines	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
	8445.90.00	- Other	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
84.46		Weaving machines (looms).																		
	8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
		- For weaving fabrics of a width exceeding 30 cm, shuttle type :																		
	8446.21.00	-- Power looms	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8446.29.00	-- Other	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u					Free	Free			Free	Free	Free	Free	Ex	5%			
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 :																		
	8447.11.00	-- With cylinder diameter not exceeding 165 mm	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
	8447.12.00	-- With cylinder diameter exceeding 165 mm	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8447.20.00	- Flat knitting machines; stitch-bonding machines	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8447.90.00	- Other	u					Free	Free			Free	Free	Free	Free	Ex	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).																		
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :																		
	8448.11.00	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	kg						Free	Free		Free	Free	Free	Free	Free	Ex	Ex		
	8448.19.00	-- Other	kg						Free	Free		Free	Free	Free	Free	Free	Ex	Ex		
	8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg						Free	Free		Free	Free	Free	Free	Free	Ex	Ex		
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :																		
	8448.31.00	-- Card clothing	kg						Free	Free		Free	Free	Free	Free	Free	Ex	Ex		
	8448.32.00	-- Of machines for preparing textile fibers, other than card clothing	kg						Free	Free		Free	Free	Free	Free	Free	Ex	Ex		
	8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	kg						Free	Free		Free	Free	Free	Free	Free	Ex	Ex		
	8448.39.00	-- Other	kg						Free	Free		Free	Free	Free	Free	Free	Ex	Ex		
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :																		
	8448.42.00	-- Reeds for looms, healds and heald-frames	kg						Free	Free		Free	Free	Free	Free	Free	Ex	Ex		
	8448.49.00	-- Other	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5.0%		
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :																		
	8448.51.00	-- Sinkers, needles and other articles used in forming stitches	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5.0%		
	8448.59.00	-- Other	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5.0%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
84.49	8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	kg							Free	Free		Free	Free	Free	Free	8%	5%			
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	L												15%	8%	5%		25%	
	8450.11.20	---- Used / reconditioned	u	TB												15%	8%	10%	15%	25%	
		---- Other, top loading :																			
	8450.11.31	---- Of a dry linen capacity less than 4 kg	u	L												15% or Rs.1650/= per u	8%	5%	15% or Rs.1650/= per u	25%	
	8450.11.32	---- Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	u	L												15% or Rs.1980/= per u	8%	5%	15% or Rs.1980/= per u	25%	
	8450.11.33	---- Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	u	L												15% or Rs.2310/= per u	8%	5%	15% or Rs.2310/= per u	25%	
	8450.11.34	---- Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	u	L												15% or Rs.2640/= per u	8%	5%	15% or Rs.2640/= per u	25%	
	8450.11.39	---- Other	u	L												15%	8%	5%	15%	25%	
		---- Other, front loading :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8450.11.41	----	Of a dry linen capacity less than 4 kg	u	L											15% or Rs.1980/= per u	8%	5%	15% or Rs.1980/= per u	25%	
	8450.11.42	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	u	L											15% or Rs.2475/= per u	8%	5%	15% or Rs.2475/= per u	25%	
	8450.11.43	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	u	L											15% or Rs.2871/= per u	8%	5%	15% or Rs.2871/= per u	25%	
	8450.11.44	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	u	L											15% or Rs.3300/= per u	8%	5%	15% or Rs.3300/= per u	25%	
	8450.11.49	----	Other	u	L											15%	8%	5%	15%	25%	
	8450.12	--	Other machines, with built-in centrifugal drier :																		
	8450.12.10	---	Unassembled in completely knocked-down form	u	L											15%	8%	7.5%		25%	
	8450.12.20	---	Used / reconditioned	u	TB											15%	8%	10%	15%	25%	
		---	Other :																		
	8450.12.31	----	Of a dry linen capacity less than 4 kg	u	L											15% or Rs.792/= per u	8%	7.5%	15% or Rs.792/= per u	25%	
	8450.12.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	u	L											15% or Rs.1122/= per u	8%	7.5%	15% or Rs.1122/= per u	25%	
	8450.12.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	u	L											15% or Rs.1518/= per u	8%	7.5%	15% or Rs.1518/= per u	25%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8450.12.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	u	L											15% or Rs.1980/= per u	8%	7.5%	15% or Rs.1980/= per u	25%	
	8450.12.39	----	Other	u	L											15%	8%	7.5%	15%	25%	
	8450.19	--	Other :																		
	8450.19.10	----	Unassembled in completely knocked-down form	u	L											10%	8%	7.5%	5%	25%	
	8450.19.20	----	Used / reconditioned	u	TB											15%	8%	10%	15%	25%	
		----	Other :																		
	8450.19.31	----	Of a dry linen capacity less than 4 kg	u	L											15% or Rs.792/= per u	8%	7.5%	15% or Rs.792/= per u	25%	
	8450.19.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	u	L											15% or Rs.1122/= per u	8%	7.5%	15% or Rs.1122/= per u	25%	
	8450.19.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	u	L											15% or Rs.1518/= per u	8%	7.5%	15% or Rs.1518/= per u	25%	
	8450.19.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	u	L											15% or Rs.1980/= per u	8%	7.5%	15% or Rs.1980/= per u	25%	
	8450.19.39	----	Other	u	L											15%	8%	7.5%	15%	25%	
	8450.20.00	-	Machines, each of a dry linen capacity exceeding 10 kg	u					Free	Free		Free	Free	Free	Free	Free	8%	7.5%			
	8450.90	-	Parts:																		
	8450.90.10	----	Cabinets with or without other components	u					Free	Free		Free	Free	Free	10%	8%	5%				
	8450.90.90	----	Other	u					Free	Free		Free	Free	Free	Free	8%	5%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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.																		
	8451.10.00	- Dry-cleaning machines	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
		- Drying machines :																		
	8451.21.00	-- Each of a dry linen capacity not exceeding 10 kg	u					Free	Free		Free	Free	Free	Free	Free	8%	7.5%			
	8451.29.00	-- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	7.5%			
	8451.30.00	- Ironing machines and presses (including fusing presses)	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8451.40.00	- Washing, bleaching or dyeing machines :																		
	8451.40.10	--- For textile yarns and fabrics	u					Free	Free		Free	Free	Free	Free	Free	Ex	5%			
	8451.40.90	--- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u					Free	Free		Free	Free	Free	Free	Free	Ex	5%			
	8451.80.00	- Other machinery :																		
	8451.80.10	--- For finishing textile fabrics	u					Free	Free		Free	Free	Free	Free	Free	Ex	5%			
	8451.80.90	--- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	7.5%			
	8451.90.00	- Parts	kg					Free	Free		Free	Free	Free	Free	Free	Ex	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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												Free	8%	7.5%	5%		
	8452.10.90	--- Other	u		12%										15%	8%	7.5%	10%		
		- Other sewing machines :																		
	8452.21.00	-- Automatic units	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8452.29.00	-- Other	u				Free	Free	Free			Free	Free	Free	Free	8%	5%			
	8452.30.00	- Sewing machine needles	kg		Free			Free	Free			Free	Free	Free	Free	8%	5%			
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:																		
	8452.90.10	--- Furniture, bases and covers for sewing machines and parts thereof	kg		13.5%			Free	Free			5%	5%		15%	8%	5%	15%		
	8452.90.90	--- Other parts of sewing machines	kg		Free			Free	Free			Free	Free	Free	Free	8%	5%			
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.																		
	8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8453.20.00	- Machinery for making or repairing footwear	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8453.80.00	- Other machinery	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8453.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	8%	5%			
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.																		
	8454.10.00	- Converters	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
	8454.20.00	- Ingot moulds and ladles	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8454.30.00	- Casting machines	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8454.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	8%	5%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.55		Metal-rolling mills and rolls therefor.																		
	8455.10.00	- Tube mills	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
		- Other rolling mills :																		
	8455.21.00	-- Hot or combination hot and cold	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8455.22.00	-- Cold	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8455.30.00	- Rolls for rolling mills	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8455.90.00	- Other parts	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%		
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.																		
		- Operated by laser or other light or photon beam processes :																		
	8456.11.00	-- Operated by laser	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8456.12.00	-- Operated by other light or photon beam processes	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8456.20.00	- Operated by ultrasonic processes	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8456.30.00	- Operated by electro-discharge processes	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8456.40.00	- Operated by plasma arc processes	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8456.50.00	- Water-jet cutting machines	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8456.90.00	- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.																		
	8457.10.00	- Machining centres	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8457.20.00	- Unit construction machines (single station)	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8457.30.00	- Multi-station transfer machines	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
84.58		Lathes (including turning centres) for removing metal(+).																		
		- Horizontal lathes :																		
	8458.11.00	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8458.19.00	-- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
		- Other lathes :																		
	8458.91.00	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8458.99.00	--	Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
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 (+).																		
	8459.10.00	-	Way-type unit head machines	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
			- Other drilling machines :																		
	8459.21.00	--	Numerically controlled	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
	8459.29.00	--	Other	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
			- Other boring-milling machines :																		
	8459.31.00	--	Numerically controlled	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
	8459.39.00	--	Other	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
			- Other boring machines :																		
	8459.41.00	--	Numerically controlled	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8459.49.00	--	Other	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
			- Milling machines, knee-type :																		
	8459.51.00	--	Numerically controlled	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
	8459.59.00	--	Other	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
			- Other milling machines :																		
	8459.61.00	--	Numerically controlled	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8459.69.00	--	Other	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8459.70.00	-	Other threading or tapping machines	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
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 :																		
	8460.12.00	--	Numerically controlled	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
	8460.19.00	--	Other	u					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
			- Other grinding machines :																		
	8460.22.00	--	Centreless grinding machines, numerically controlled	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8460.23.00	--	Other cylindrical grinding machines, numerically controlled	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8460.24.00	--	Other, numerically controlled	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			
	8460.29.00	--	Other	u					Free	Free		Free	Free	Free	Free	Free	8%	5%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		- Sharpening (tool or cutter grinding) machines :																		
	8460.31.00	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8460.39.00	-- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8460.40.00	- Honing or lapping machines	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8460.90.00	- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
84.61		Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.																		
	8461.20.00	- Shaping or slotting machines	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8461.30.00	- Broaching machines	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8461.40.00	- Gear cutting, gear grinding or gear finishing machines	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8461.50.00	- Sawing or cutting-off machines	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8461.90.00	- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
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(+).																		
	8462.10.00	- Forging or die-stamping machines (including presses) and hammers	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
		- Bending, folding, straightening or flattening machines (including presses) :																		
	8462.21.00	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8462.29.00	-- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
		- Shearing machines (including presses), other than combined punching and shearing machines :																		
	8462.31.00	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8462.39.00	-- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
		-	Punching or notching machines (including presses), including combined punching and shearing machines :																	
	8462.41.00	--	Numerically controlled	u					Free	Free		Free	Free	Free	Free	8%	5%			
	8462.49.00	--	Other	u					Free	Free		Free	Free	Free	Free	8%	5%			
		-	Other :																	
	8462.91.00	--	Hydraulic presses	u					Free	Free		Free	Free	Free	Free	8%	5%			
	8462.99.00	--	Other	u					Free	Free		Free	Free	Free	Free	8%	5%			
84.63			Other machine-tools for working metal or cermets, without removing material.																	
	8463.10.00	-	Draw-benches for bars, tubes, profiles, wire or the like	u					Free	Free		Free	Free	Free	Free	8%	5.0%			
	8463.20.00	-	Thread rolling machines	u					Free	Free		Free	Free	Free	Free	8%	5.0%			
	8463.30.00	-	Machines for working wire	u					Free	Free		Free	Free	Free	Free	8%	5.0%			
	8463.90.00	-	Other	u					Free	Free		Free	Free	Free	Free	8%	5.0%			
84.64			Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass(+).																	
	8464.10.00	-	Sawing machines	u					Free	Free		Free	Free	Free	Free	8%	Ex			
	8464.20.00	-	Grinding or polishing machines	u					Free	Free		Free	Free	Free	Free	8%	Ex			
	8464.90.00	-	Other	u					Free	Free		Free	Free	Free	Free	8%	Ex			
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.																	
	8465.10.00	-	Machines which can carry out different types of machining operations without tool change between such operations	u					Free	Free		Free	Free	Free	Free	8%	5%			
	8465.20.00	-	Machining centres	u					Free	Free		Free	Free	Free	Free	8%	5%			
		-	Other :																	
	8465.91.00	--	Sawing machines	u					Free	Free		Free	Free	Free	Free	8%	5%			
	8465.92.00	--	Planing, milling or moulding (by cutting) machines	u					Free	Free		Free	Free	Free	Free	8%	5%			
	8465.93.00	--	Grinding, sanding or polishing machines	u					Free	Free		Free	Free	Free	Free	8%	5%			
	8465.94.00	--	Bending or assembling machines	u					Free	Free		Free	Free	Free	Free	8%	5%			
	8465.95.00	--	Drilling or morticing machines	u					Free	Free		Free	Free	Free	Free	8%	5%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8465.96.00	--	Splitting, slicing or paring machines	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8465.99.00	--	Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
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 the machines; tool holders for any type of tool for working in the hand.																		
	8466.10.00	-	Tool holders and self-opening dieheads	kg						Free	Free		Free	Free	Free	Free	8%	5%			
	8466.20.00	-	Work holders	kg						Free	Free		Free	Free	Free	Free	8%	5%			
	8466.30.00	-	Dividing heads and other special attachments for machines	kg						Free	Free		Free	Free	Free	Free	8%	5%			
		-	Other :																		
	8466.91.00	--	For machines of heading 84.64	kg						Free	Free		Free	Free	Free	Free	8%	5%			
	8466.92.00	--	For machines of heading 84.65	kg						Free	Free		Free	Free	Free	Free	Con	5%			
	8466.93.00	--	For machines of headings 84.56 to 84.61	kg						Free	Free		Free	Free	Free	Free	8%	5%			
	8466.94.00	--	For machines of heading 84.62 or 84.63	kg						Free	Free		Free	Free	Free	Free	8%	5%			
84.67			Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.																		
		-	Pneumatic :																		
	8467.11.00	--	Rotary type (including combined rotary-percussion)	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8467.19.00	--	Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
		-	With self-contained electric motor :																		
	8467.21.00	--	Drills of all kinds	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8467.22.00	--	Saws	u	L					Free	Free		Free	Free	Free	Free	8%	5%			
	8467.29.00	--	Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
		-	Other tools :																		
	8467.81.00	--	Chain saws	u	B					Free	Free		Free	Free	Free	Free	8%	5%			
	8467.89.00	--	Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
		-	Parts :																		
	8467.91.00	--	Of chain saws	kg						Free	Free		Free	Free	Free	Free	8%	5%			
	8467.92.00	--	Of pneumatic tools	kg						Free	Free		Free	Free	Free	Free	8%	5%			
	8467.99.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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.																		
	8468.10.00	- Hand-held blow pipes	u						Free	Free		Free	Free	Free	Free	8%	Ex			
	8468.20.00	- Other gas-operated machinery and apparatus	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8468.80.00	- Other machinery and apparatus	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8468.90.00	- Parts	kg						Free	Free		Free	Free	Free	Free	8%	5%			
[84.69]																				
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.																		
	8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u						Free	Free		Free	Free	Free	Free	Ex	5%			
		- Other electronic calculating machines :																		
	8470.21.00	-- Incorporating a printing device	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8470.29.00	-- Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8470.30.00	- Other calculating machines	u						Free	Free		Free	Free	Free	Free	8%	Ex			
	8470.50.00	- Cash registers	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8470.90.00	- Other	u						Free	Free		Free	Free	Free	Free	8%	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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	u	TB					Free	Free		Free	Free	Free	Free	Ex	5%			
	8471.30.90	--- Other	u						Free	Free		Free	Free	Free	Free	Ex	5%			
		- 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	u	TB					Free	Free		Free	Free	Free	Free	Ex	5%			
	8471.41.90	--- Other	u						Free	Free		Free	Free	Free	Free	Ex	5%			
	8471.49	-- Other, presented in the form of systems :																		
	8471.49.10	--- Used / reconditioned	u	TB					Free	Free		Free	Free	Free	Free	Ex	5%			
	8471.49.90	--- Other	u						Free	Free		Free	Free	Free	Free	Ex	5%			
	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	u	TB					Free	Free		Free	Free	Free	Free	Ex	5%			
	8471.50.90	--- Other	u						Free	Free		Free	Free	Free	Free	Ex	5%			
	8471.60.00	- Input or output units, whether or not containing storage units in the same housing	u						Free	Free		Free	Free	Free	Free	Ex	5%			
	8471.70.00	- Storage units	u						Free	Free		Free	Free	Free	Free	Ex	7.5%			
	8471.80.00	- Other units of automatic data processing machines	u						Free	Free		Free	Free	Free	Free	Ex	5%			
	8471.90.00	- Other	u						Free	Free		Free	Free	Free	Free	Ex	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).																		
	8472.10.00	- Duplicating machines	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or canceling postage stamps	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8472.90	- Other :																		
	8472.90.10	--- Braille type writers	u				Free	Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8472.90.90	--- Other	u				Free	Free	Free			Free	Free	Free	Free	Free	8%	Ex		
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.70 to 84.72.																		
		- Parts and accessories of the machines of heading 84.70 :																		
	8473.21.00	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8473.29.00	-- Other	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8473.30	- Parts and accessories of the machines of heading 84.71 :																		
	8473.30.10	--- Used / reconditioned mother boards	kg					Free	Free			Free	Free	Free	Free	Free	Ex	5%		
	8473.30.90	--- Other	kg					Free	Free			Free	Free	Free	Free	Free	Ex	5%		
	8473.40	- Parts and accessories of the machines of heading 84.72 :																		
	8473.40.10	--- Parts for braille type writers	kg					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8473.40.90	--- Other	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8473.50.00	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72 :																		
	8473.50.10	--- Parts for braille type writers	kg					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8473.50.90	--- Other	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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.																		
	8474.10.00	- Sorting, screening, separating or washing machines	u						Free	Free		Free		Free	Free	Ex	5%			
	8474.20.00	- Crushing or grinding machines	u						Free	Free		Free		Free	Free	Ex	5%			
		- Mixing or kneading machines :																		
	8474.31.00	-- Concrete or mortar mixers	u						Free	Free		Free		Free	Free	Ex	5%			
	8474.32.00	-- Machines for mixing mineral substances with bitumen	u						Free	Free		Free		Free	Free	Ex	5%			
	8474.39.00	-- Other	u						Free	Free		Free		Free	Free	Ex	5%			
	8474.80.00	- Other machinery	u						Free	Free		Free		Free	Free	Ex	5%			
	8474.90.00	- Parts	kg						Free	Free		Free		Free	Free	Ex	5%			
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.																		
	8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u						Free	Free		Free	Free	Free	Free	8%	Ex			
		- Machines for manufacturing or hot working glass or glassware :																		
	8475.21.00	-- Machines for making optical fibres and preforms thereof	u						Free	Free		Free	Free	Free	Free	8%	Ex			
	8475.29.00	-- Other	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8475.90.00	- Parts	kg						Free	Free		Free	Free	Free	Free	8%	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.																		
		- Automatic beverage-vending machines :																		
	8476.21.00	-- Incorporating heating or refrigerating devices	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8476.29.00	-- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
		- Other machines :																		
	8476.81.00	-- Incorporating heating or refrigerating devices	u					Free	Free			Free	Free	Free	Free	Free	8%	Ex		
	8476.89.00	-- Other	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8476.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%		
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.																		
	8477.10.00	- Injection-moulding machines	u					Free	Free			Free	Free	Free	Free	Free	Ex	5%		
	8477.20.00	- Extruders	u					Free	Free			Free	Free	Free	Free	Free	Ex	5%		
	8477.30.00	- Blow moulding machines	u					Free	Free			Free	Free	Free	Free	Free	Ex	5%		
	8477.40.00	- Vacuum moulding machines and other thermoforming machines	u					Free	Free			Free	Free	Free	Free	Free	Ex	5%		
		- Other machinery for moulding or otherwise forming :																		
	8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u					Free	Free			Free	Free	Free	Free	Free	Ex	5%		
	8477.59.00	-- Other	u					Free	Free			Free	Free	Free	Free	Free	Ex	5%		
	8477.80.00	- Other machinery	u					Free	Free			Free	Free	Free	Free	Free	Ex	5%		
	8477.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	Free	Ex	5%		
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.																		
	8478.10.00	- Machinery	u					Free	Free			Free	Free	Free	Free	Free	8%	5%		
	8478.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	Free	8%	5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.																		
	8479.10.00	- Machinery for public works, building or the like	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils :																		
	8479.20.10	--- Special grinders, crushers, or presses for oil seeds or oleaginous fruits	u					Free	Free			5%	5%		15%	8%	5%	15%		
	8479.20.90	--- Other	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u					Free	Free			Free	Free	Free	Free	Con	5%			
	8479.40.00	- Rope or cable-making machines	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8479.50.00	- Industrial robots, not elsewhere specified or included	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8479.60.00	- Evaporative air coolers	u					Free	Free			Free	Free	Free	Free	8%	5%			
		- Passenger boarding bridges :																		
	8479.71.00	-- Of a kind used in airports	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8479.79.00	-- Other	u					Free	Free			Free	Free	Free	Free	8%	5%			
		- Other machines and mechanical appliances :																		
	8479.81.00	-- For treating metal, including electric wire coil-winders	u					Free	Free			Free	Free	Free	Free	8%	5%			
	8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u					Free	Free			Free		Free	Free	Con	5%			
	8479.89	-- Other :																		
	8479.89.10	--- Digital electronic educational equipment	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8479.89.20	--- Liquid petroleum (LP) gas conversion kit for auto-trishaws	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
	8479.89.30	--- Silos equipped with relevant optional mechanical apparatus	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8479.89.40	--- Industrial racking systems equipped with relevant optional mechanical apparatus	u					Free	Free			Free	Free	Free	Free	Ex	5%			
	8479.89.50	--- Solar tracker without solar cells	u					Free						Free	Free	Ex	Ex			
	8479.89.90	--- Other	u					Free	Free			Free	Free	Free	Free	Con	5%			
	8479.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	Con	5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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.																		
	8480.10.00	- Moulding boxes for metal foundry	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5%		
	8480.20.00	- Mould bases	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5%		
	8480.30.00	- Moulding patterns	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5%		
		- Moulds for metal or metal carbides :																		
	8480.41.00	-- Injection or compression types	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5%		
	8480.49.00	-- Other	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5%		
	8480.50.00	- Moulds for glass	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5%		
	8480.60.00	- Moulds for mineral materials	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5%		
		- Moulds for rubber or plastics :																		
	8480.71.00	-- Injection or compression types	kg										Free	Free	Free	Free	Ex	5%		
	8480.79.00	-- Other	kg										Free	Free	Free	Free	Ex	5%		
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 :																		
	8481.10.10	--- Valve fittings for use with liquefied petroleum gas cylinders	kg	S					Free	Free		Free	Free	Free	Free	Free	8%	5%		
	8481.10.20	--- Pressure regulators and automatic changeover device for liquefied petroleum gas	kg	S					Free	Free		Free	Free	Free	Free	Free	8%	5%		
	8481.10.90	--- Other	kg						Free	Free		Free	Free	Free	Free	Free	8%	5%		
	8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	kg						Free	Free		Free	Free	Free	Free	Free	8%	5%		
	8481.30.00	- Check (nonreturn) valves	kg						Free	Free		Free	Free	Free	Free	Free	8%	5%		
	8481.40.00	- Safety or relief valves	kg						Free	Free		Free	Free	Free	Free	Free	8%	5%		
	8481.80	- Other appliances :																		
	8481.80.10	--- Copper alloy body piston valves for less than 2" for float operated valves for cisterns	kg						Free	Free		Free	Free	Free	Free	Free	Con	5%		
	8481.80.20	--- Copper alloy body diaphragm valves less than 2" for float operated valves for cisterns	kg						Free	Free		Free	Free	Free	Free	Free	Con	5%		
	8481.80.30	--- Plastic body diaphragm valves for float operated valves for cisterns	kg						Free	Free		Free	Free	Free	Free	Free	Con	5%		
	8481.80.40	--- Taps,cocks and valves less than 2" made of copper alloy for domestic water supply	kg						Free	Free		Free	Free	Free	Free	Free	Con	5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8481.80.50	---	Taps,cocks and valves less than 2" made of other metal alloy for domestic water supply	kg						Free	Free		Free	Free	Free	Free	Con	5%			
	8481.80.60	---	Taps,cocks and valves less than 2" made of PVC or other plastic for domestic water supply	kg						Free	Free		Free	Free	Free	Free	Con	5%			
	8481.80.90	---	Other	kg						Free	Free		Free	Free	Free	Free	Con	7.5%			
	8481.90	-	Parts:																		
	8481.90.10	---	Plastic body compact unit for water closet for float operated valves for cisterns	kg						Free	Free		Free	Free	Free	Free	8%	5%			
	8481.90.20	---	Copper alloy body for float operated valves for cisterns	kg						Free	Free		Free	Free	Free	Free	8%	5%			
	8481.90.30	---	Plastic parts for float operated valves for cisterns	kg						Free	Free		Free	Free	Free	Free	8%	5%			
	8481.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	5%			
84.82			Ball or roller bearings.																		
	8482.10.00	-	Ball bearings	u						Free	Free	Free	Free	Free	Free	Free	8%	5%			
	8482.20.00	-	Tapered roller bearings, including cone and tapered roller assemblies	u						Free	Free	Free	Free	Free	Free	Free	8%	5%			
	8482.30.00	-	Spherical roller bearings	u						Free	Free	Free	Free	Free	Free	Free	8%	5%			
	8482.40.00	-	Needle roller bearings	u						Free	Free	Free	Free	Free	Free	Free	8%	5%			
	8482.50.00	-	Other cylindrical roller bearings	u						Free	Free	Free	Free	Free	Free	Free	8%	5%			
	8482.80.00	-	Other, including combined ball/roller bearings	u						Free	Free	Free	Free	Free	Free	Free	8%	5%			
		-	Parts :																		
	8482.91.00	--	Balls, needles and rollers	kg						Free	Free	Free	Free	Free	Free	Free	8%	5%			
	8482.99.00	--	Other	kg						Free	Free	Free	Free	Free	Free	Free	8%	5%			
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).																		
	8483.10.00	-	Transmission shafts (including cam shafts and crank shafts) and cranks	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
	8483.20.00	-	Bearing housings, incorporating ball or roller bearings	u						Free	Free		Free	Free	Free	Free	8%	7.5%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8483.30.00	-	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
	8483.40.00	-	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
	8483.50.00	-	Flywheels and pulleys, including pulley blocks	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8483.60.00	-	Clutches and shaft couplings (including universal joints)	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8483.90.00	-	Toothed wheels, chain sprockets and other transmission elements presented separately; parts.	u						Free	Free		Free	Free	Free	Free	8%	5%			
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.																		
	8484.10.00	-	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8484.20.00	-	Mechanical seals	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8484.90.00	-	Other	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
[84.85]																					

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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.																		
	8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	u						Free	Free		Free	Free	Free	Free	8%	7.5%			
	8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8486.40.00	- Machines and apparatus specified in Note 9 (C) to this Chapter	u						Free	Free		Free	Free	Free	Free	8%	5%			
	8486.90.00	- Parts and accessories	kg						Free	Free		Free	Free	Free	Free	8%	5%			
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.																		
	8487.10.00	- Ships' or boats' propellers and blades therefor	kg						Free	Free		Free	Free	Free	Free	8%	5%			
	8487.90.00	- Other	kg						Free	Free		Free	Free	Free	Free	8%	5%			