

## Chapter 85

### Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

#### Notes.

1.- This Chapter does not cover :

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11;
- (c) Machines and apparatus of heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.-For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4.-Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5.-For the purposes of heading 85.23 :

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

6.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

7.-For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

8.-Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

9.- For the purposes of headings 85.41 and 85.42 :

- (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;  
 (b) "Electronic integrated circuits" are :

- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
- (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04 formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

- 1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
- 2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
- 3. (a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical quantities" relates to real world phenomena , such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

10.-For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

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						
<b>85.01</b>		<b>Electric motors and generators (excluding generating sets).</b>																		
	8501.10	- Motors of an output not exceeding 37.5 W																		
	8501.10.10	--- DC Motors	u						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8501.10.90	--- Other	u						Free	Free		5%	5%	Free	Free	8%	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						
	8501.20.00	-	Universal AC/DC motors of an output exceeding 37.5 W	u						Free	Free		Free	Free	Free	Free	8%	5.0%			
		-	Other DC motors; DC generators :																		
	8501.31	--	Of an output not exceeding 750 W:																		
	8501.31.10	---	Solar cells assembled in modules or made up into panels equipped with elements mounted to facilitate output	u		Free				Free	Free		Free	Free	Free	Free	Ex	Ex			
	8501.31.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	8%	5.0%			
	8501.32.00	--	Of an output exceeding 750 W but not exceeding 75 kW	u						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8501.33.00	--	Of an output exceeding 75 kW but not exceeding 375 kW	u						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8501.34.00	--	Of an output exceeding 375 kW	u						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8501.40	-	Other AC motors, single-phase :																		
	8501.40.10	---	Induction motors 200/250 V exceeding 0.185 kW	u						Free	Free		5%	5%		15%	8%	5.0%			
	8501.40.20	---	Motors for fans of heading 8414.51	u		13.5% or Rs.85/= per u				Free	Free		5% or Rs.55/= per u	5% or Rs.55/= per u		15% or Rs.165/= per u	8%	5.0%	15% or Rs.165/= per u		
	8501.40.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	8%	5.0%			
		-	Other AC motors, multi-phase :																		
	8501.51	--	Of an output not exceeding 750 W :																		
	8501.51.10	---	Induction motors 350/450 V 3 phase exceeding 0.185 kW and exceeding 750 RPM	u						Free	Free		5%	5%		15%	8%	5.0%			
	8501.51.90	---	Other	u						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8501.52	--	Of an output exceeding 750 W but not exceeding 75 kW :																		
	8501.52.10	---	Induction motors 350/450 V 3 phase exceeding 750 W but not exceeding 25 kW and exceeding 750 RPM	u												15%	8%	5.0%			
	8501.52.90	---	Other	u											Free	Free	8%	5.0%			
	8501.53.00	--	Of an output exceeding 75 kW	u						Free	Free		Free	Free	Free	Free	8%	5.0%			
		-	AC generators (alternators) :																		
	8501.61	--	Of an output not exceeding 75 kVA:																		
	8501.61.10	---	Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output	u						Free	Free		Free	Free	Free	Free	8%	Ex			
	8501.61.90	---	Other	u						Free	Free		Free	Free	Free	Free	8%	Ex			
	8501.62.00	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	u						Free	Free		Free	Free	Free	Free	8%	Ex			
	8501.63.00	--	Of an output exceeding 375 kVA but not exceeding 750 kVA	u						Free	Free		Free	Free	Free	Free	8%	Ex			
	8501.64.00	--	Of an output exceeding 750 kVA	u						Free	Free		Free	Free	Free	Free	8%	Ex			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>85.02</b>		<b>Electric generating sets and rotary converters.</b>																			
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :																			
	8502.11.00	-- Of an output not exceeding 75 kVA	u		Free				Free	Free		Free	Free	Free	Free	8%	10.0%				
	8502.12.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	u		Free				Free	Free		Free	Free	Free	Free	8%	10.0%				
	8502.13.00	-- Of an output exceeding 375 kVA	u						Free	Free		Free	Free	Free	Free	8%	10.0%				
	8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	u						Free	Free		Free	Free	Free	Free	8%	5.0%				
		- Other generating sets :																			
	8502.31.00	-- Wind-powered	u						Free	Free		Free	Free	Free	Free	8%	5.0%				
	8502.39.00	-- Other	u						Free	Free		Free	Free	Free	Free	8%	5.0%				
	8502.40.00	- Electric rotary converters	u						Free	Free		Free	Free	Free	Free	8%	Ex				
<b>85.03</b>		<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 :</b>																			
	8503.00.10	--- Wound stators for electric motors of single phase	kg						Free	Free		5%	5%		15%	Ex	5.0%				
	8503.00.20	--- Parts suitable for use solely or principally with electric generators	kg						Free	Free		Free	Free	Free	Free	Ex	5.0%				
	8503.00.90	--- Other	kg						Free	Free		Free	Free	Free	Free	Ex	5.0%				
<b>85.04</b>		<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>																			
	8504.10	- Ballasts for discharge lamps or tubes :																			
	8504.10.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB) <i>Ballasts for Tubular Fluorescent Lamps</i>	u	S	Free				Free	Free		4%	1.5%		Free	Ex	5.0%	8%			
	8504.10.90	--- Other <i>Ballasts for Tubular Fluorescent Lamps</i>	u	S	Free				Free	Free		4%	1.5%		Free	Ex	5.0%	8%			
		- Liquid dielectric transformers :																			
	8504.21	-- Having a power handling capacity not exceeding 650 kVA :																			
	8504.21.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	u												10%	Ex	5.0%				
	8504.21.90	--- Other	u												10%	Ex	5.0%				
	8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :																			

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
	8504.22.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 5000 kVA	u						Free	Free		6%	4.5%		10%	Ex	5.0%			
	8504.22.20	---	Other, not exceeding 5000 kVA	u						Free	Free		6%	4.5%		10%	Ex	5.0%			
	8504.22.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		4%	1.5%	Free	Free	Ex	5.0%	8%		
	8504.22.90	---	Other	u						Free	Free		4%	1.5%	Free	Free	Ex	10.0%	8%		
	8504.23	--	Having a power handling capacity exceeding 10,000 kVA :																		
	8504.23.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		4%	1.5%	Free	Free	8%	10.0%	8%		
	8504.23.90	---	Other	u						Free	Free		4%	1.5%	Free	Free	Ex	5.0%	8%		
		-	Other transformers :																		
	8504.31	--	Having a power handling capacity not exceeding 1 kVA :																		
	8504.31.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u												10%	Ex	5.0%			
	8504.31.90	---	Other	u												10%	Ex	5.0%			
	8504.32	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :																		
	8504.32.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		5%	4.5%		10%	Ex	5.0%			
	8504.32.90	---	Other	u						Free	Free		5%	4.5%		10%	Ex	5.0%			
	8504.33	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :																		
	8504.33.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u									5%	4.5%		10%	Ex	5.0%	Rs.5/= per kg		
	8504.33.90	---	Other	u									5%	4.5%		10%	Ex	5.0%			
	8504.34	--	Having a power handling capacity exceeding 500 kVA :																		
	8504.34.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		5%	4.5%		10%	8%	5.0%			
	8504.34.90	---	Other	u						Free	Free		5%	4.5%		10%	Ex	5.0%			
	8504.40	-	Static converters :																		
	8504.40.10	---	Uninterruptible power supplies, contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		Free	Free	Free	Free	Ex	5.0%			
	8504.40.20	---	Other, uninterruptible power supplies	u						Free	Free		Free	Free	Free	Free	Ex	10.0%			
	8504.40.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		Free	Free	Free	Free	Ex	5.0%			
	8504.40.90	---	Other	u						Free	Free		Free	Free	Free	Free	Ex	10.0%			
	8504.50	-	Other inductors :																		
	8504.50.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		4%	1.5%		Free	Ex	5.0%	8%		
	8504.50.90	---	Other	u						Free	Free		4%	1.5%		Free	Ex	5.0%	8%		
	8504.90	-	Parts :																		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	8504.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		4%	1.5%		Free	Ex	5.0%	8%		
	8504.90.90	---	Other	kg						Free	Free		4%	1.5%		Free	Ex	5.0%	8%		
<b>85.05</b>			<b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.</b>																		
		-	Permanent magnets and articles intended to become permanent magnets after magnetization :																		
	8505.11.00	--	Of metal	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8505.19.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8505.20.00	-	Electro-magnetic couplings, clutches and brakes	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8505.90.00	-	Other, including parts	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
<b>85.06</b>			<b>Primary cells and primary batteries(+).</b>																		
	8506.10	-	Manganese dioxide :																		
	8506.10.10	---	Size "D"	u	S	13.5%										15%	8%	5.0%	15%		
	8506.10.90	---	Other	u	S	13.5%										15%	8%	5.0%			
	8506.30.00	-	Mercuric oxide	u						Free	Free		5%	4.5%		10%	8%	Ex			
	8506.40.00	-	Silver oxide	u						Free	Free		5%	4.5%		10%	8%	Ex			
	8506.50.00	-	Lithium	u						Free	Free		5%	4.5%		10%	8%	5.0%			
	8506.60.00	-	Air-zinc	u						Free	Free		5%	4.5%		10%	8%	Ex			
	8506.80.00	-	Other primary cells and primary batteries	u	S					Free	Free		5%	4.5%		10%	8%	5.0%			
	8506.90.00	-	Parts	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
<b>85.07</b>			<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>																		
	8507.10	-	Lead-acid, of a kind used for starting piston engines:																		
	8507.10.10	---	Sealed type accumulators filled with acid solution and ready for use	u												15% or Rs.100/= per kg	8%	10.0%	15% or Rs.100/= per kg		
			<i>Lead- Acid Starter Batteries</i>	u	S																



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						
<b>85.10</b>		<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>																		
	8510.10.00	- Shavers	u	L	Free				Free	Free		Free	Free	Free	Free	8%	5.0%			
	8510.20.00	- Hair clippers	u	L					Free	Free		Free	Free	Free	Free	8%	10.0%			
	8510.30.00	- Hair-removing appliances	u	L					Free	Free		Free	Free	Free	Free	8%	10.0%			
	8510.90.00	- Parts	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
<b>85.11</b>		<b>Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.</b>																		
	8511.10.00	- Sparking plugs	u						Free	Free		5%	4.5%	Free	Free	8%	10.0%			
	8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	u						Free	Free		5%	4.5%		10%	8%	10.0%			
	8511.30.00	- Distributors; ignition coils	u						Free	Free		5%	4.5%		10%	8%	10.0%			
	8511.40.00	- Starter motors and dual purpose starter-generators	u						Free	Free		5%	4.5%		10%	8%	10.0%			
	8511.50.00	- Other generators	u						Free	Free		5%	4.5%		10%	8%	10.0%			
	8511.80.00	- Other equipment	u						Free	Free		5%	4.5%		10%	8%	10.0%			
	8511.90.00	- Parts	kg						Free	Free		5%	4.5%		10%	8%	10.0%			
<b>85.12</b>		<b>Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>																		
	8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	u						Free	Free		5%	4.5%		10%	8%	10.0%			
	8512.20.00	- Other lighting or visual signalling equipment	u						Free	Free		5%	4.5%		10%	8%	10.0%	5%		
	8512.30.00	- Sound signalling equipment	u						Free	Free		5%	4.5%		10%	8%	10.0%			
	8512.40.00	- Windscreen wipers, defrosters and demisters	u						Free	Free		5%	4.5%		10%	8%	10.0%			
	8512.90.00	- Parts	kg						Free	Free		5%	4.5%		10%	8%	10.0%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>85.13</b>		<b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.</b>																		
	8513.10	- Lamps:																		
	8513.10.10	--- 12V, DC portable solar lamps	u	L				Free	Free		Free	Free	Free	Free	Free	Ex	Ex			
	8513.10.90	--- Other	u	L				Free	Free		Free	Free	Free	Free	Free	Ex	Ex			
	8513.90.00	- Parts	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
<b>85.14</b>		<b>Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.</b>																		
	8514.10.00	- Resistance heated furnaces and ovens	u					Free	Free		Free	Free	Free	Free	Free	8%	5.0%			
	8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	u					Free	Free		Free	Free	Free	Free	Free	8%	5.0%			
	8514.30.00	- Other furnaces and ovens	u					Free	Free		Free	Free	Free	Free	Free	8%	5.0%			
	8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u					Free	Free		Free	Free	Free	Free	Free	8%	5.0%			
	8514.90.00	- Parts	kg					Free	Free		Free	Free	Free	Free	Free	8%	5.0%			
<b>85.15</b>		<b>Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.</b>																		
		- Brazing or soldering machines and apparatus :																		
	8515.11.00	-- Soldering irons and guns	u					Free	Free		Free	Free	Free	Free	Free	8%	5.0%			
	8515.19.00	-- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	5.0%			
		- Machines and apparatus for resistance welding of metal :																		
	8515.21.00	-- Fully or partly automatic	u					Free	Free		Free	Free	Free	Free	Free	8%	5.0%			
	8515.29.00	-- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	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						
		-	Machines and apparatus for arc (including plasma arc) welding of metals :																	
	8515.31.00	--	Fully or partly automatic	u					Free	Free		Free	Free	Free	Free	8%	5.0%			
	8515.39.00	--	Other	u					Free	Free		Free	Free	Free	Free	8%	5.0%			
	8515.80.00	-	Other machines and apparatus	u					Free	Free		Free	Free	Free	Free	8%	5.0%			
	8515.90.00	-	Parts	kq					Free	Free		Free	Free	Free	Free	8%	5.0%			
<b>85.16</b>			<b>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.</b>																	
	8516.10.00	-	Electric instantaneous or storage water heaters and immersion heaters	u	L															
			<i>Electric Immersion Water Heaters for boiling water</i>	u	L,S								5%		15%	8%	5.0%	15%		
		-	Electric space heating apparatus and electric soil heating apparatus :																	
	8516.21.00	--	Storage heating radiators	u	L								5%		15%	8%	5.0%	15%		
	8516.29.00	--	Other	u	L				Free	Free		5%	5%		15%	8%	5.0%	15%		
		-	Electro-thermic hair-dressing or hand-drying apparatus :																	
	8516.31.00	--	Hair dryers	u	L				Free	Free		Free	Free	Free	Free	8%	5.0%			
	8516.32.00	--	Other hair-dressing apparatus	u	L	Free			Free	Free		Free	Free	Free	Free	8%	5.0%			
	8516.33.00	--	Hand-drying apparatus	u	L	Free			Free	Free		Free	Free	Free	Free	8%	5.0%			
	8516.40.00	-	Electric smoothing irons :	u	L				Free	Free		Free	Free	Free	Free	Ex	5.0%			
	8516.50.00	-	Microwave ovens	u	L	Free			Free	Free		Free	Free	Free	Free	8%	5.0%			
	8516.60	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :																	
	8516.60.10	---	Rice cookers	u	L				Free	Free		Free	Free	Free	Free	8%	5.0%			
	8516.60.90	---	Other	u	L				Free	Free		5%	5%		15%	8%	5.0%	15%		
			<i>Electric Hot plates</i>	u	L,S															
		-	Other electro-thermic appliances :																	
	8516.71.00	--	Coffee or tea makers	u	L				Free	Free		Free	Free	Free	Free	8%	5.0%			
	8516.72.00	--	Toasters	u	L				Free	Free		Free	Free	Free	Free	Ex	5.0%			
	8516.79	--	Other :																	
	8516.79.10	---	Heaters for diffusing insecticides/repellents, and equipment for destroying insects	u	L							Free	Free	Free	Free	8%	5.0%			
	8516.79.20	---	Electric kettles	u	L,S							Free	Free	Free	Free	8%	5.0%			
	8516.79.90	---	Other	u								Free	Free	Free	Free	8%	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
	8516.80.00	-	Electric heating resistors	u	L	Free				Free	Free		Free	Free	Free	8%	5.0%			
	8516.90	-	Parts:																	
	8516.90.10	---	Of rice cookers	kg					Free	Free		Free	Free	Free	8%	5.0%				
	8516.90.90	---	Other	kg					Free	Free		5%	5%	15%	8%	5.0%				
<b>85.17</b>			<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.</b>																	
		-	Telephone sets, including telephones for cellular networks or for other wireless networks :																	
	8517.11.00	--	Line telephone sets with cordless handsets	u	L				Free	Free		Free	Free	Free	Free	8%	10.0%			
	8517.12	--	Telephones for cellular networks or for other wireless networks :																	
	8517.12.10	---	Used / reconditioned cellular mobile telephones	u	L				Free	Free		Free	Free	Free	Free	Ex	10.0%			
	8517.12.20	---	Other, cellular mobile telephones	u	L				Free	Free		Free	Free	Free	Free	Ex	5.0%			
	8517.12.90	---	Other	u	L				Free	Free		Free	Free	Free	Free	Ex	10.0%			
	8517.18.00	--	Other		L				Free	Free		Free	Free	Free	Free	Ex	10.0%			
		-	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :																	
	8517.61.00	--	Base stations	u	L				Free	Free		Free	Free	Free	Free	8%	10.0%			
	8517.62.00	--	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :																	
	8517.62.10	---	Transmission apparatus with or without reception apparatus	u	L				Free	Free		Free	Free	Free	Free	8%	10.0%			
	8517.62.90	---	Other	u					Free	Free		Free	Free	Free	Free	8%	10.0%			

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						
	8517.69.00	--	Other	u						Free	Free		Free	Free	Free	8%	10.0%		
	8517.70.00	-	Parts	kg						Free	Free		Free	Free	Free	8%	10.0%		
<b>85.18</b>			<b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.</b>																
	8518.10.00	-	Microphones and stands therefor	u						Free	Free		5%	4.5%		10%	8%	10.0%	
		-	Loudspeakers, whether or not mounted in their enclosures :																
	8518.21.00	--	Single loudspeakers, mounted in their enclosures	u						Free	Free		5%	4.5%		10%	8%	10.0%	
	8518.22.00	--	Multiple loudspeakers, mounted in the same enclosure	u						Free	Free		5%	4.5%		10%	8%	10.0%	
	8518.29.00	--	Other	u						Free	Free		5%	4.5%		15%	Con	10.0%	
	8518.30.00	-	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u						Free	Free		Free	Free	Free	Free	8%	10.0%	
	8518.40.00	-	Audio-frequency electric amplifiers	u						Free	Free		5%	4.5%		10%	Con	10.0%	
	8518.50.00	-	Electric sound amplifier sets	u						Free	Free		5%	4.5%		10%	8%	10.0%	
	8518.90.00	-	Parts	kg						Free	Free		5%	4.5%		10%	8%	10.0%	
<b>85.19</b>			<b>Sound recording or reproducing apparatus(+).</b>																
	8519.20.00	-	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u		9%				Free	Free		5%	4.5%		10%	8%	Ex	
	8519.30.00	-	Turntables (record-decks)	u						Free	Free		5%	4.5%		10%	8%	Ex	
	8519.50.00	-	Telephone answering machines	u						Free	Free		5%	4.5%		10%	8%	Ex	
		-	Other apparatus :																
	8519.81.00	--	Using magnetic, optical or semiconductor media :																
	8519.81.10	---	Magnetic cine sound recorders for 35 mm sprocketed films	u						Free	Free		Free	Free	Free	Free	Con	Ex	
	8519.81.90	---	Other	u						Free	Free		Free	Free	Free	8%	10.0%		
	8519.89.00	--	Other :																
	8519.89.10	---	Sound reproducing apparatus	u		9%				Free	Free		5%	4.5%		10%	Con	10.0%	
	8519.89.90	---	Other	u						Free	Free		5%	4.5%		10%	Con	10.0%	
<b>[85.20]</b>																			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>85.21</b>		<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>																		
	8521.10.00	- Magnetic tape-type	u					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
	8521.90.00	- Other	u		Free			Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
<b>85.22</b>		<b>Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21.</b>																		
	8522.10.00	- Pick-up cartridges	kg					Free	Free		Free	Free	Free	Free	Free	8%	Ex			
	8522.90.00	- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
<b>85.23</b>		<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</b>																		
		- Magnetic media :																		
	8523.21.00	-- Cards incorporating a magnetic stripe	u					Free	Free		5%	4.5%		10%	8%	10.0%				
	8523.29	-- Other :																		
	8523.29.10	--- Unrecorded magnetic tapes of a width not exceeding 4 mm for machines of heading 84.71	u					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
	8523.29.20	--- Other unrecorded magnetic tapes of a width not exceeding 4 mm	u					Free	Free		5%	4.5%		10%	8%	Ex				
	8523.29.30	--- Other unrecorded magnetic tapes for machines of heading 84.71; other recorded magnetic tapes for reproducing phenomena other than sound or image; magnetic discs	u					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
	8523.29.90	--- Other	u					Free	Free		5%	4.5%		10%	8%	10.0%				
		- Optical media :																		
	8523.41.00	-- Unrecorded	u					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
	8523.49.00	-- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
		- Semiconductor media :																		
	8523.51.00	-- Solid-state non-volatile storage devices	u					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
	8523.52.00	-- "Smart cards"	u					Free	Free		Free	Free	Free	Free	Free	Ex	10.0%			
	8523.59	-- Other :																		
	8523.59.10	--- Proximity cards and tags	u					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
	8523.59.90	--- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
	8523.80.00	- Other	u					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
[85.24]																				
85.25		<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>																		
	8525.50.00	- Transmission apparatus	u	L					Free	Free		Free	Free	Free	Free	8%	5.0%			
	8525.60.00	- Transmission apparatus incorporating reception apparatus	u	L					Free	Free		5%	4.5%		Free	8%	5.0%			
	8525.80	- Television cameras, digital cameras and video camera recorders :																		
	8525.80.10	--- Television cameras	u						Free	Free		5%	4.5%	Free	Free	8%	5.0%			
	8525.80.90	--- Digital cameras and video camera recorders	u	L					Free	Free		Free	Free	Free	Free	8%	5.0%			
85.26		<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>																		
	8526.10.00	- Radar apparatus	u						Free	Free		Free	Free	Free	Free	8%	5.0%			
		- Other :																		
	8526.91.00	-- Radio navigational aid apparatus	u	L					Free	Free		Free	Free	Free	Free	8%	5.0%			
	8526.92.00	-- Radio remote control apparatus	u	--					Free	Free		Free	Free	Free	Free	8%	5.0%			
85.27		<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>																		
		- Radio-broadcast receivers capable of operating without an external source of power :																		
	8527.12.00	-- Pocket-size radio cassette-players	u	L	Free					Free		Free	Free	Free	Free	8%	Ex			
	8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	u	L	Free					Free		Free	Free	Free	Free	8%	5.0%			
	8527.19.00	-- Other :	u	L	11.5%					Free					15%	8%	5.0%	10%		
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :																		
	8527.21.00	-- Combined with sound recording or reproducing apparatus	u	L	Free							Free	Free	Free	Free	Ex	5.0%			
	8527.29.00	-- Other :	u	L	Free							Free	Free	Free	Free	Ex	5.0%			
		- Other :																		

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
	8527.91.00	--	Combined with sound recording or reproducing apparatus	u	L								Free	Free	Free	Free	Ex	5.0%			
	8527.92.00	--	Not combined with sound recording or reproducing apparatus but combined with a clock	u	L								Free	Free	Free	Free	Ex	5.0%			
	8527.99.00	--	Other	u	L								Free	Free	Free	Free	8%	5.0%			
<b>85.28</b>			<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b>																		
		-	Cathode-ray tube monitors :																		
	8528.42.00	--	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u					Free	Free			Free	Free	Free	Free	Ex	5.0%			
	8528.49	--	Other :																		
	8528.49.10	---	Used / reconditioned	u	TB				Free	Free			5%	4.5%		10%	8%	Ex			
	8528.49.90	---	Other	u					Free	Free			5%	4.5%		10%	8%	5.0%			
		-	Other monitors :																		
	8528.52.00	--	Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71	u					Free	Free			Free	Free	Free	Free	Ex	5.0%			
	8528.59	--	Other :																		
	8528.59.10	---	Used / reconditioned	u	TB				Free	Free			5%	4.5%		15%	8%	Ex			
	8528.59.90	---	Other	u	L				Free	Free			5%	4.5%		15%	8%	5.0%			
		-	Projectors :																		
	8528.62.00	--	Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71	u					Free	Free			Free	Free	Free	Free	Ex	5.0%			
	8528.69.00	--	Other	u	L					Free			Free	Free	Free	Free	8%	5.0%			
		-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :																		
	8528.71	--	Not designed to incorporate a video display or screen :																		
	8528.71.10	---	Used / reconditioned	u	TB					Free				4.5%		15%	8%	5.0%			
	8528.71.20	---	Other, colour	u	L	14.25%				Free				4.5%		15%	8%	5.0%			
	8528.71.90	---	Other	u	L					Free				4.5%		15%	8%	5.0%			
	8528.72	--	Other, colour :																		
	8528.72.10	---	Unassembled in completely knocked-down form	u	L					Free					Free	Free	8%	Ex			
	8528.72.20	---	Used / reconditioned	u	TB	14.25%				Free						15%	8%	Ex			
		---	Other, with cathode ray tube :																		

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
	8528.72.31	----	Having a screen of less than 14 inches	u	L	14.25% or Rs.523/= per u					Free					15% or Rs.550/= per u	8%	Ex			
	8528.72.32	----	Having a screen of 14 inches and not exceeding 15 inches	u	L	14.25% or Rs.889/= per u					Free					15% or Rs.935/= per u	8%	Ex			
	8528.72.33	----	Having a screen of exceeding 15 inches and not exceeding 21 inches	u	L	14.25% or Rs.1359/= per u					Free					15% or Rs.1430/= per u	8%	Ex			
	8528.72.34	----	Having a screen of exceeding 21 inches and not exceeding 25 inches	u	L	14.25% or Rs.2770/= per u					Free					15% or Rs.2915/= per u	8%	Ex			
	8528.72.35	----	Having a screen of exceeding 25 inches and not exceeding 29 inches	u	L	14.25% or Rs.3136/= per u					Free					15% or Rs.3300/= per kg	8%	Ex			
	8528.72.36	----	Having a screen of exceeding 29 inches and not exceeding 34 inches	u	L	14.25% or Rs.5225/= per u					Free					15% or Rs.5500/= per u	8%	Ex			
	8528.72.39	----	Other	u	L	14.25%					Free					15%	8%	5.0%			
		---	Other, with LCD :																		
	8528.72.41	----	Having a screen of not exceeding 32 inches	u	L	Free					Free			Free	Free	Ex	5.0%				
	8528.72.49	----	Other	u	L	14.25%					Free					15%	8%	5.0%			
		---	Other :																		

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF						
	8528.72.91	----	Having a screen of not exceeding 32 inches	u	L	Free					Free			Free	Free	Ex	5.0%		
	8528.72.99	----	Other	u	L	14.25%					Free				15%	8%	10.0%		
	8528.73	--	Other, monochrome :																
	8528.73.10	---	Used / reconditioned and completely knocked-down with or without cathode ray tube	u	TB						Free		Free	Free	Free	8%	Ex		
	8528.73.20	---	Other, completely knocked-down with or without cathode ray tube	u	L						Free		Free	Free	Free	8%	Ex		
	8528.73.30	---	Other, used / reconditioned	u	TB						Free		4.5%	15%	8%	5.0%			
	8528.73.90	---	Other	u	L						Free		4.5%	15%	8%	5.0%			
<b>85.29</b>			<b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>																
	8529.10	-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith :																
	8529.10.10	---	Parabolic antennas and parabolic reflector dishes for satellite television reception	kg	L					Free	Free		5%	5%		15%	8%	10.0%	15%
	8529.10.20	---	Other outdoor TV antennas / aerials	kg						Free	Free		5% or Rs.58/= per u	5% or Rs.58/= per u		15% or Rs.172/= per u	8%	10.0%	15% or Rs.172/= per unit
	8529.10.30	---	Other TV antennas / aerials	kg						Free	Free		5%	5%		15%	8%	10.0%	15%
	8529.10.90	---	Other	kg	L					Free	Free		5%	4.5%		10%	8%	10.0%	
	8529.90.00	-	Other	kg	L	9%				Free	Free		5%	4.5%		10%	8%	10.0%	
<b>85.30</b>			<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).</b>																
	8530.10.00	-	Equipment for railways or tramways	u						Free	Free		5%	4.5%		10%	8%	5.0%	
	8530.80.00	-	Other equipment	u						Free	Free		5%	4.5%		10%	8%	5.0%	
	8530.90.00	-	Parts	kg						Free	Free		5%	4.5%		10%	8%	5.0%	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>85.31</b>		<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</b>																		
	8531.10.00	- Burglar or fire alarms and similar apparatus	u		9%				Free	Free		5%	4.5%		10%	8%	5.0%			
	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u						Free	Free		5%	4.5%		10%	8%	5.0%			
	8531.80	- Other apparatus :																		
	8531.80.10	--- Electric Call Bells	u						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8531.80.90	--- Other	u						Free	Free		5%	4.5%		10%	8%	5.0%			
	8531.90.00	- Parts	kg						Free	Free		5%	4.5%		10%	8%	5.0%			
<b>85.32</b>		<b>Electrical capacitors, fixed, variable or adjustable (pre-set)(+).</b>																		
	8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) :																		
	8532.10.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8532.10.90	--- Other	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
		- Other fixed capacitors :																		
	8532.21	-- Tantalum :																		
	8532.21.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.21.90	--- Other	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.22	-- Aluminium electrolytic :																		
	8532.22.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.22.90	--- Other	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8532.23	-- Ceramic dielectric, single layer :																		
	8532.23.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.23.90	--- Other	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.24	-- Ceramic dielectric, multilayer :																		
	8532.24.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.24.90	--- Other	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.25	-- Dielectric of paper or plastics :																		
	8532.25.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.25.90	--- Other	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8532.29	-- Other :																		

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
	8532.29.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.29.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8532.30	-	Variable or adjustable (pre-set) capacitors :																		
	8532.30.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.30.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8532.90	-	Parts :																		
	8532.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8532.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
<b>85.33</b>			<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>																		
	8533.10.00	-	Fixed carbon resistors, composition or film types	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
		-	Other fixed resistors :																		
	8533.21.00	--	For a power handling capacity not exceeding 20 W	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8533.29.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
		-	Wirewound variable resistors, including rheostats and potentiometers :																		
	8533.31.00	--	For a power handling capacity not exceeding 20 W	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8533.39.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	8533.40.00	-	Other variable resistors, including rheostats and potentiometers	kg						Free	Free		Free	Free	Free	Free	8%	5.0%			
	8533.90.00	-	Parts	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
<b>85.34</b>	<b>8534.00.00</b>		<b>Printed circuits.</b>	<b>kg</b>						<b>Free</b>	<b>Free</b>		<b>5%</b>	<b>4.5%</b>		<b>10%</b>	<b>8%</b>	<b>5.0%</b>	<b>5%</b>		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.																		
	8535.10.00	- Fuses	kg							Free						5% or Rs.660/= per kg	8%	5.0%		
	8535.21.00	- Automatic circuit breakers : -- For a voltage of less than 72.5 kV	kg						Free	Free			5% or Rs.319/= per kg	4.5% or Rs.290/= per kg		5% or Rs.319/= per kg	8%	5.0%		
	8535.29.00	-- Other	kg						Free	Free			5% or Rs.319/= per kg	4.5% or Rs.290/= per kg		5% or Rs.319/= per kg	8%	5.0%		
	8535.30.00	- Isolating switches and make-and-break switches	kg						Free	Free			5% or Rs.330/= per kg	4.5% or Rs.300/= per kg		5% or Rs.330/= per kg	8%	5.0%		
	8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	kg						Free	Free			5% or Rs.550/= per kg	4.5% or Rs.500/= per kg		5% or Rs.550/= per kg	8%	5.0%		
	8535.90.00	- Other	kg						Free	Free			5% or Rs.187/= per kg	4.5% or Rs.170/= per kg		5% or Rs.187/= per kg	8%	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						
85.36		<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.</b>																		
	8536.10.00	- Fuses	kg						Free	Free		4%	1.5%	Free	Free	8%	10.0%			
	8536.20.00	- Automatic circuit breakers	kg																	
		<i>Circuit breakers for over current protection for household and similar installations (MCB)</i>	kg	S	4% or Rs.238/= per kg							5% or Rs.297/= per kg	4.5% or Rs.267/= per kg		5% or Rs.297/= per kg	8%	10.0%			
		<i>Residual Current Operated Circuit breakers without integral over current protection for household and similar uses (RCCB)</i>	kg	S				Free	Free											
		<i>Residual Current Operated Circuit breakers with integral over current protection for household and similar uses (RCBO)</i>	kg	S																
	8536.30.00	- Other apparatus for protecting electrical circuits	kg		9%				Free	Free		5%	4.5%		10%	8%	10.0%			
		- Relays :																		
	8536.41.00	-- For a voltage not exceeding 60 V	kg						Free	Free		4%	1.5%	Free	Free	8%	10.0%			
	8536.49.00	-- Other	kg						Free	Free		4%	1.5%	Free	Free	8%	10.0%			
	8536.50	- Other switches :																		
	8536.50.10	--- Starters for fluorescent lamps	kg	S	Free				Free	Free		4%	1.5%	Free	Free	8%	10.0%			
	8536.50.20	--- For use in radio apparatus, electrical instruments, electrical machinery, electrical appliances and the like	kg		Free				Free	Free		4%	1.5%	Free	Free	8%	10.0%			
	8536.50.30	--- Main switches of 24 Amp and over	kg		4% or Rs.141/= per kg				Free	Free		5% or Rs.176/= per kg	4.5% or Rs.160/= per kg		5% or Rs.176/= per kg	8%	10.0%			
		<i>Switches for household and similar fixed electrical installations</i>		S																

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
	8536.50.90	---	Other	kg						Free	Free		5% or Rs.352/= per kg	5% or Rs.352/= per kg		5% or Rs.352/= per kg	8%	10.0%			
			<i>Switches for household and similar fixed electrical installations</i>	S																	
		-	Lamp-holders, plugs and sockets :																		
	8536.61	--	Lamp-holders :																		
	8536.61.10	---	Holders for fluorescent lamps and starters	kg										Free	Free	8%	10.0%				
	8536.61.90	---	Other	kg											15%	8%	10.0%	15%			
			<i>Insulated bayonet lamp holders</i>	kg	S																
	8536.69	--	Other :																		
	8536.69.10	---	For a voltage not exceeding 80 V	kg										Free	Free	8%	10.0%				
		---	For a voltage exceeding 80 V, but not exceeding 250 V:																		
	8536.69.21	----	13A, plugs and sockets of Type – G as defined by International Electrotechnical Commission (IEC); adaptors , connection units etc. which are compatible with 13A plugs and sockets of Type – G as defined by IEC	kg	S										15%	8%	10.0%	15%			
	8536.69.22	----	Other shaver sockets, Universal sockets and travel adaptors	kg	L										15%	8%	10.0%	15%			
	8536.69.29	----	Other	kg	L										15%	8%	10.0%	15%			
	8536.69.90	---	Other	kg											15%	8%	10.0%	15%			
	8536.70.00	-	Connectors for optical fibres, optical fibre bundles or cables	kg		9%			Free	Free		6%	4.5%		10%	8%	10.0%				
	8536.90	-	Other apparatus :																		
	8536.90.10	---	For a voltage not exceeding 80 V	kg		Free			Free	Free		Free	Free	Free	Free	8%	10.0%				
	8536.90.90	---	Other	kg		14%			Free	Free		6%	4.5%		15%	8%	10.0%				
<b>85.37</b>			<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</b>																		
	8537.10.00	-	For a voltage not exceeding 1,000 V	kg											15%	8%	10.0%				
	8537.20.00	-	For a voltage exceeding 1,000 V	kg											15%	8%	10.0%				

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						
<b>85.38</b>			<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>																		
	8538.10.00	-	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg		13.5%				Free	Free		5%	5%		15%	8%	10.0%	15%		
	8538.90.00	-	Other	kq									Free	Free	Free	8%	10.0%				
<b>85.39</b>			<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.</b>																		
	8539.10.00	-	Sealed beam lamp units	u					Free	Free		5%	4.5%		10%	8%	5.0%				
		-	Other filament lamps, excluding ultra-violet or infra-red lamps :																		
	8539.21	--	Tungsten halogen:																		
	8539.21.10	---	Sealed glass envelops consist of filament imported for the manufacture of lamps	u	L				Free	Free		5%	4.5%		15%	8%	5.0%				
	8539.21.90	---	Other	u	L				Free	Free		5%	4.5%		15%	8%	5.0%				
	8539.22	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:																		
	8539.22.10	---	Sealed glass envelops consist of filament imported for the manufacture of lamps	u	L,S										15%	8%	5.0%	15% or Rs.30/= per unit			
	8539.22.20		Other, of a power not exceeding 25 W	u	L,S										15%	8%	5.0%	15% or Rs.30/= per unit			
	8539.22.90	---	Other	u	L,S										15%	8%	5.0%	15% or Rs.30/= per unit			
	8539.29	--	Other:																		
	8539.29.10	---	Sealed glass envelops consist of filament imported for the manufacture of lamps	u	L				Free	Free		5%	4.5%		15%	8%	5.0%				
	8539.29.90	---	Other	u	L				Free	Free		5%	4.5%		15%	8%	5.0%				
		-	Discharge lamps, other than ultra-violet lamps :																		
	8539.31	--	Fluorescent, hot cathode :																		
	8539.31.10	---	Energy efficient AC compact fluorescent lamps	u	L,S				Free	Free		Free	Free	Free	Free	8%	5.0%				
	8539.31.20	---	12v, DC fluorescent lamps (straight tubes as well as compact types)	u					Free	Free		Free	Free	Free	Free	Ex	Ex				
	8539.31.90	---	Other	u					Free	Free		5%	4.5%		10%	8%	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						
	8539.32.00	--	Mercury or sodium vapour lamps; metal halide lamps	u						Free	Free		4%	1.5%	Free	Free	8%	5.0%			
	8539.39.00	--	Other	u						Free	Free		5%	4.5%		10%	8%	5.0%			
		-	Ultra-violet or infra-red lamps; arc-lamps :																		
	8539.41.00	--	Arc-lamps	u						Free	Free		5%	4.5%		10%	8%	5.0%			
	8539.49.00	--	Other	u	L					Free	Free		5%	4.5%		10%	8%	5.0%			
	8539.50.00	-	Light-emitting diode (LED) lamps	kg	L	Free				Free	Free		Free	Free	Free	Free	Ex	5.0%			
	8539.90.00	-	Parts	kg	L	Free				Free	Free		Free	Free	Free	Free	8%	5.0%			
<b>85.40</b>			<b>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).</b>																		
		-	Cathode-ray television picture tubes, including video monitor cathode-ray tubes :																		
	8540.11	--	Colour :																		
	8540.11.10	---	Used / reconditioned	u						Free	Free		4%	1.5%	Free	Free	8%	5.0%			
	8540.11.90	---	Other	u						Free	Free		4%	1.5%	Free	Free	8%	5.0%			
	8540.12	--	Monochrome :																		
	8540.12.10	---	Used / reconditioned	u						Free	Free		4%	1.5%	Free	Free	8%	5.0%			
	8540.12.90	---	Other	u						Free	Free		4%	1.5%	Free	Free	8%	5.0%			
	8540.20.00	-	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u						Free	Free		4%	1.5%	Free	Free	8%	Ex			
	8540.40.00	-	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm							Free	Free		4%	1.5%	Free	Free	8%	Ex			
	8540.60.00	-	Other cathode-ray tubes	u						Free	Free		4%	1.5%	Free	Free	8%	Ex			
		-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :																		
	8540.71.00	--	Magnetrons	u						Free	Free		4%	1.5%	Free	Free	8%	5.0%			
	8540.79.00	--	Other	u						Free	Free		4%	1.5%	Free	Free	8%	Ex			
		-	Other valves and tubes :																		
	8540.81.00	--	Receiver or amplifier valves and tubes	u						Free	Free		4%	1.5%	Free	Free	8%	5.0%			
	8540.89.00	--	Other	u						Free	Free		4%	1.5%	Free	Free	8%	5.0%			
		-	Parts :																		
	8540.91.00	--	Of cathode-ray tubes	kg						Free	Free		4%	1.5%	Free	Free	8%	Ex			
	8540.99.00	--	Other	kg						Free	Free		4%	1.5%	Free	Free	8%	Ex			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>85.41</b>		<b>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.</b>																		
	8541.10.00	- Diodes, other than photosensitive or light-emitting diodes	u					Free	Free			Free	Free	Free	Free	8%	Ex			
		- Transistors, other than photosensitive transistors :																		
	8541.21.00	-- With a dissipation rate of less than 1 W	u					Free	Free			Free	Free	Free	Free	8%	Ex			
	8541.29.00	-- Other	u					Free	Free			Free	Free	Free	Free	8%	5.0%			
	8541.30.00	- Thyristors, diacs and triacs, oter than photosensitive devices	u					Free	Free			Free	Free	Free	Free	8%	5.0%			
	8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes	u					Free	Free			Free	Free	Free	Free	Ex	Ex			
	8541.50.00	- Other semiconductor devices	u					Free	Free			Free	Free	Free	Free	8%	Ex			
	8541.60.00	- Mounted piezo-electric crystals	u					Free	Free			Free	Free	Free	Free	8%	Ex			
	8541.90.00	- Parts	kg			Free		Free	Free			Free	Free	Free	Free	8%	Ex			
<b>85.42</b>		<b>Electronic integrated circuits.</b>																		
		- Electronic integrated circuits :																		
	8542.31.00	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u					Free	Free			Free	Free	Free	Free	8%	5.0%			
	8542.32.00	-- Memories	u					Free	Free			Free	Free	Free	Free	8%	5.0%			
	8542.33.00	-- Amplifiers	u					Free	Free			Free	Free	Free	Free	8%	5.0%			
	8542.39.00	-- Other	u					Free	Free			Free	Free	Free	Free	8%	5.0%			
	8542.90.00	- Parts	kg					Free	Free			Free	Free	Free	Free	8%	5.0%			
<b>85.43</b>		<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>																		
	8543.10.00	- Particle accelerators	u					Free	Free			Free	Free	Free	Free	8%	Ex			
	8543.20.00	- Signal generators	u			Free		Free	Free			Free	Free	Free	Free	8%	5.0%			
	8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	u					Free	Free			Free	Free	Free	Free	8%	Ex			
	8543.70.00	- Other machines and apparatus :																		

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF							SD
	8543.70.10	---	Television boosters	u		9%				Free	Free		5%	4.5%		10%	8%	Ex		
	8543.70.20	---	Equipment for destroying or repelling pests	u						Free	Free		Free	Free	Free	Free	8%	5.0%		
	8543.70.90	---	Other	u						Free	Free		Free	Free	Free	Free	Ex	Ex		
	8543.90.00	-	Parts	kg						Free	Free		Free	Free	Free	Free	Ex	5.0%		
<b>85.44</b>			<b>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.</b>																	
		-	Winding wire :																	
	8544.11.00	--	Of copper :																	
	8544.11.10	---	Lacquered enameled or anodized wire exceeding 0.120 mm (SWG 15.5 or AWG 14) and not exceeding 1.60 mm (SWG 41 or AWG 38) cross section	kg												15%	8%	10.0%	15%	
	8544.11.90	---	Other	kg										Free	Free	8%	10.0%			
	8544.19.00	--	Other	kg					Free	Free		4%	1.5%	Free	Free	8%	10.0%			
	8544.20.00	-	Co-axial cable and other co-axial electric conductors :																	
	8544.20.10	---	Co-axial cables	kg												15%	8%	Ex	15%	
	8544.20.90	---	Other	kg												15%	8%	10.0%	15%	
	8544.30.00	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg					Free	Free		5%	4.5%		10%	8%	10.0%			
		-	Other electric conductors, for a voltage not exceeding 1,000 V :																	
	8544.42	--	Fitted with connectors :																	
	8544.42.10	---	For a voltage not exceeding 80 V	kg					Free	Free		5%	4.5%		15%	8%	10.0%			
		---	Other :																	
	8544.42.91	----	Fitted with 13 A, plugs and sockets of Type – G as defined by International Electrotechnical Commission	kg	S											15%	8%	10.0%	15%	
	8544.42.99	----	Other	kg	L											15%	8%	10.0%	15%	
	8544.49.00	--	Other :																	
	8544.49.10	---	For a voltage not exceeding 80 V	kg	S											15%	8%	10.0%	15%	

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF							SD
	8544.49.20	---	Other up to four cored unarmoured wire and cable not exceeding 16 mm <sup>2</sup> conductor cross-section per core	kg	S										15%	8%	10.0%	15%		
	8544.49.30	---	Other single and multi-cored wire and cable not exceeding 185 mm <sup>2</sup> conductor cross-section per core	kg	S										15%	8%	10.0%	15%		
	8544.49.40	---	Other armoured and underground cables not exceeding 150 mm <sup>2</sup> conductor cross-section per core <i>PVC insulated electric cable 600/1000V</i>	kg	S										15%	8%	10.0%	15%		
	8544.49.90	---	Other	kg	S										10%	8%	10.0%	5%		
	8544.60.00	-	Other electric conductors, for a voltage exceeding 1000 V <i>PVC insulated electric cable 600/1000V</i>	kg	S					Free	Free		4%	1.5%	Free	Free	8%	10.0%		
	8544.70.00	-	Optical fibre cables	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
<b>85.45</b>			<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.</b>																	
		-	Electrodes :																	
	8545.11.00	--	Of a kind used for furnaces	kg						Free	Free		Free	Free	Free	Free	8%	Ex		
	8545.19	--	Other :																	
	8545.19.10	---	Arc lamp carbon	kg						Free	Free		Free	Free	Free	Free	8%	Ex		
	8545.19.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	Ex		
	8545.20.00	-	Brushes	kg						Free	Free		Free	Free	Free	Free	8%	5.0%		
	8545.90.00	-	Other	kg						Free	Free		Free	Free	Free	Free	8%	5.0%		
<b>85.46</b>			<b>Electrical Insulators of any material.</b>																	
	8546.10.00	-	Of glass	kg						Free	Free		5%	4.5%	15%	8%	5.0%			
	8546.20.00	-	Of ceramics	kg									11.25%	11.25%	15%	8%	5.0%			
	8546.90.00	-	Other	kg											15%	8%	5.0%			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
<b>85.47</b>		<b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</b>																	
	8547.10.00	- Insulating fittings of ceramics	kg							Free			4.5%		15%	8%	5.0%		
	8547.20.00	- Insulating fittings of plastics	kg		13.5%				Free	Free		5%	5%		15%	8%	5.0%		
	8547.90.00	- Other	kg												15%	8%	5.0%		
<b>85.48</b>		<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>																	
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :																	
	8548.10.10	--- Waste and scrap of primary cells, primary batteries and electric accumulators	kg	L								5%	4.5%		15%	8%	5.0%		
	8548.10.20	--- Spent primary cells, spent primary batteries and spent electric accumulators	kg	L								5%	5%		15%	8%	5.0%	15%	
	8548.90.00	- Other	kg						Free	Free		5%	4.5%		15%	8%	5.0%		