

Chapter 36

**Explosives; pyrotechnic products; matches;
pyrophoric alloys; certain combustible preparations**

Notes.

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

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

- (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
- (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
- (c) Resin torches, firelighters and the like.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
36.01	3601.00.00	Propellant powders.	kg	L						Free	Free		5%	4.5%		10%	15%	10%			2.5%	
36.02	3602.00.00	Prepared explosives, other than propellant Powders.	kg	L				9%	Free	Free			5%	4.5%		10%	15%	10%			2.5%	
36.03	3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.																				
	3603.00.10	--- Safety fuses	kg	L					Free	Free			5%	4.5%		10%	15%	10%			2.5%	
	3603.00.20	--- Detonating fuses	kg	L					Free	Free			5%	4.5%		10%	15%	10%			2.5%	
	3603.00.30	--- Percussion caps	kg	L					Free	Free			5%	4.5%		10%	15%	10%			2.5%	
	3603.00.40	--- Detonating caps	kg	L					Free	Free			5%	4.5%		10%	15%	10%			2.5%	
	3603.00.50	--- Igniters	kg	L					Free	Free			5%	4.5%		10%	15%	10%			2.5%	
	3603.00.60	--- Electric detonators	kg	L					Free	Free			5%	4.5%		10%	15%	10%			2.5%	
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.																				
	3604.10.00	- Fireworks	kg	L		13.5%			Free	Free			5%	5%		15%	15%	Ex	15%		2.5%	
	3604.90.00	- Other	kg	L					Free	Free			5%	4.5%		10%	15%	10%			2.5%	
36.05	3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.		S												15%	15%	Ex	15%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.																			
	3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	kg		11.25%				Free	Free		5%	5%		15%	15%	Ex	20% or Rs.120/= per kg		2.5%	
	3606.90.00	- Other	kg		Free				Free	Free		5%	5%		Free	15%	Ex	20% or Rs.120/= per kg		2.5%	