

## 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).~~

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 more 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.

(A) Heading 84.19 does not, however, cover :

- (i) Germination plant, incubators or brooders (heading 84.36);
- (ii) Grain dampening machines (heading 84.37);
- (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (v) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

(B) Heading 84.22 does not cover :

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

(C) Heading 84.24 does not cover :

- (i) Ink-jet printing machines (heading 84.43); or
- (ii) 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.- For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

6.- (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)~~ Note 6 (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.

7.- 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.

8.- 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.

9.- 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.

10.- For the purposes of heading 84.85, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastic or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11.- (A) ~~Notes 9 (a) and 9 (b)~~ Notes 12 (a) and (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.



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
<b>84.03</b>		<b>Central heating boilers other than those of heading 84.02.</b>																					
	8403.10	- Boilers	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8403.90	- Parts	kg					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
<b>84.04</b>		<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</b>																					
	8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	kg					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8404.20	- Condensers for steam or other vapour power units	kg					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8404.90	- Parts	kg					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
<b>84.05</b>		<b>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.</b>																					
	8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8405.90	- Parts	kg					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
<b>84.06</b>		<b>Steam turbines and other vapour turbines.</b>																					
	8406.10	- Turbines for marine propulsion	u					Free	Free			Free	Free	Free	Free	15%	Ex						2.5%
		- Other turbines :																					
	8406.81	-- Of an output exceeding 40 MW	u					Free	Free			Free	Free	Free	Free	15%	Ex						2.5%
	8406.82	-- Of an output not exceeding 40 MW	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8406.90	- Parts	kg					Free	Free			Free	Free	Free	Free	15%	5%						2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
<b>84.07</b>		<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>																					
	8407.10	- Aircraft engines	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%	
		- Marine propulsion engines :																					
	8407.21	-- Outboard motors	u					Free	Free			Free	Free	Free	Free	Ex	5%					2.5%	
	8407.29	-- Other :	u					Free	Free			Free	Free	Free	Free	Ex	5%					2.5%	
		- 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	L/TB	13.5%			Free	Free			5%	4.5%		15%	15%	Ex					2.5%	
	8407.31.20	--- Other, used	u		13.5%			Free	Free			5%	4.5%		15%	15%	5%					2.5%	
	8407.31.90	--- Other	u		13.5%			Free	Free			5%	4.5%		15%	15%	5%					2.5%	
	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	L/TB	13.5%			Free	Free			5%	4.5%		15%	15%	Ex					2.5%	
	8407.32.20	--- Other, used	u		13.5%			Free	Free			5%	4.5%		15%	15%	5%					2.5%	
	8407.32.90	--- Other	u		13.5%			Free	Free			5%	4.5%		15%	15%	5%					2.5%	
	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	L/TB	13.5%			Free	Free			5%	4.5%		15%	15%	Ex					2.5%	
	8407.33.20	--- Other, used	u		13.5%			Free	Free			5%	4.5%		15%	15%	5%					2.5%	
	8407.33.90	--- Other	u		13.5%			Free	Free			5%	4.5%		15%	15%	5%					2.5%	
	8407.34	-- Of a cylinder capacity exceeding 1,000 cc :																					
	8407.34.10	--- More than ten years old	u	TS	13.5%			Free	Free			5%	4.5%		15%	15%	Ex					2.5%	
	8407.34.90	--- Other	u		13.5%			Free	Free			5%	4.5%		15%	15%	5%					2.5%	
	8407.90	- Other engines :																					
	8407.90.10	--- More than ten years old	u	TS				Free	Free			5%	4.5%		15%	15%	5%					2.5%	
	8407.90.90	--- Other	u					Free	Free			5%	4.5%		15%	15%	5%					2.5%	
<b>84.08</b>		<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>																					
	8408.10	- Marine propulsion engines	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%	
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87 :																					
	8408.20.10	--- Used	u	L/TB	13.5%			Free	Free			5%	4.5%		15%	15%	5%					2.5%	
	8408.20.90	--- Other	u		Free			Free	Free			Free	Free	Free	Free	15%	5%					2.5%	



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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG												
<b>84.12</b>		<b>Other engines and motors.</b>																								
	8412.10	- Reaction engines other than turbo-jets	u						Free	Free		Free	Free	Free	Free	15%	Ex								2.5%	
		- Hydraulic power engines and motors :																								
	8412.21	-- Linear acting (cylinders)	u					Free	Free		Free	Free	Free	Free	15%	5%									2.5%	
	8412.29	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%									2.5%	
		- Pneumatic power engines and motors :																								
	8412.31	-- Linear acting (cylinders)	u					Free	Free		Free	Free	Free	Free	15%	5%									2.5%	
	8412.39	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%									2.5%	
	8412.80	- Other	u					Free	Free		Free	Free	Free	Free	15%	5%									2.5%	
	8412.90	- Parts	kg					Free	Free		Free	Free	Free	Free	15%	5%									2.5%	
<b>84.13</b>		<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators(+).</b>																								
		- Pumps fitted or designed to be fitted with a measuring device :																								
	8413.11	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u					Free	Free		Free	Free	Free	Free	15%	7.5%									2.5%	
	8413.19	-- Other	u					Free	Free		Free	Free	Free	Free	15%	7.5%									2.5%	
	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	u					Free	Free		Free	Free	Free	Free	15%	7.5%									2.5%	
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u					Free	Free		Free	Free	Free	Free	15%	7.5%									2.5%	
	8413.40	- Concrete pumps	u					Free	Free		Free	Free	Free	Free	Ex	7.5%									2.5%	
	8413.50	- Other reciprocating positive displacement pumps	u					Free	Free		Free	Free	Free	Free	15%	7.5%									2.5%	
	8413.60	- Other rotary positive displacement pumps	u												15%	15%	7.5%	15%							2.5%	
	8413.70	- Other centrifugal pumps :																								
		--- Water pumps except submersible pumps, having an inlet and outlet of a internal diameter not exceeding 15 cm:																								
	8413.70.11	---- Used	u	TS										15%	15%	10%	15%								2.5%	
	8413.70.19	---- Other	u											15%	15%	7.5%	15%								2.5%	
		--- Other :																								
	8413.70.91	---- Used	u	TS									Free	Free	15%	10%									2.5%	
	8413.70.99	---- Other	u										Free	Free	15%	7.5%									2.5%	
	8413.81	-- Pumps	u					Free	Free		Free	Free	Free	Free	Con	7.5%									2.5%	
	8413.82	-- Liquid elevators	u					Free	Free		Free	Free	Free	Free	15%	7.5%									2.5%	
		- Parts :																								
	8413.91	-- Of pumps :																								
	8413.91.10	--- Housings	kg					Free	Free		5%	5%		15%	15%	7.5%									2.5%	
	8413.91.90	--- Other	kg					Free	Free		5%	4.5%		15%	15%	7.5%									2.5%	
	8413.92	-- Of liquid elevators	kg											10%	15%	7.5%									2.5%	
<b>84.14</b>		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>																								

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>84.14</b>		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.</b>																				
	8414.10	- Vacuum pumps	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
	8414.20	- Hand or foot-operated air pump	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
	8414.30	- Compressors of a kind used in refrigerating equipment	u					Free	Free			Free		Free	Free	Con	5%					2.5%
	8414.40	- Air compressors mounted on a wheeled chassis for towing	u					Free	Free			Free		Free	Free	15%	5%					2.5%
		- Fans :																				
	8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	u	S		9.96%	9.96%		Free	Free			Free	Free	Free	15%	15%	5%			100%	2.5%
	8414.59	-- Other	u										Free	Free	Free	15%	15%	5%			100%	2.5%
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	u						Free	Free			Free	Free	Free	15%	5%					2.5%
	8414.70	- Gas-tight biological safety cabinets	u						Free	Free			Free	Free	Free	15%	5%					2.5%
	8414.80	- Other	u						Free	Free			Free	Free	Free	15%	5%					2.5%
	8414.90	- Parts :																				
	8414.90.10	--- Parts of subheading 8414.51 and national subdivision 8414.59	kg						Free	Free			5%	5%		10%	15%	5%				2.5%
	8414.90.90	--- Other	kg						Free	Free			Free	Free	Free	15%	7.5%					2.5%
<b>84.15</b>		<b>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(+).</b>																				
	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	L/TB											15%	15%	10%	15%			100%	2.5%
		--- "Split system" :																				
	8415.10.21	---- Of a capacity not exceeding 9,000 BTU	u	TS					Free						15% or Rs.7400/= per u	15%	5%	15% or Rs.7400/= per u			100%	2.5%
	8415.10.22	---- Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	u	TS					Free						15% or Rs.8700/= per u	15%	5%	15% or Rs.8700/= per u			100%	2.5%
	8415.10.23	---- Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	u	TS					Free						15% or Rs.10500/= per u	15%	5%	15% or Rs.10500/= per u			100%	2.5%
	8415.10.24	---- Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	u	TS					Free						15% or Rs.14800/= per u	15%	5%	15% or Rs.14800/= per u			100%	2.5%
	8415.10.25	---- Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	u	TS					Free						15% or Rs.19800/= per u	15%	5%	15% or Rs.19800/= per u			100%	2.5%



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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>84.16</b>		<b>Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>																				
	8416.10	- Furnace burners for liquid fuel	kg						Free	Free		Free	Free	Free	Free	15%	5%					2.5%
	8416.20	- Other furnace burners, including combination burners	kg						Free	Free		Free	Free	Free	Free	15%	5%					2.5%
	8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg						Free	Free		Free	Free	Free	Free	15%	5%					2.5%
	8416.90	- Parts	kg						Free	Free		Free	Free	Free	Free	15%	5%					2.5%
<b>84.17</b>		<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>																				
	8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%
	8417.20	- Bakery ovens, including biscuit ovens	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%
	8417.80	- Other	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%
	8417.90	- Parts	kg						Free	Free		Free	Free	Free	Free	15%	5%					2.5%
<b>84.18</b>		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>																				
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors :																				
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof :																				

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	8418.10.10	---	Used / reconditioned	u	L/TB	12.6%				Free	Free		5%	2.5%		15%	15%	5%		25%	100%	2.5%		
	8418.10.90	---	Other	u	TS	12.6%				Free	Free		5%	2.5%		15%	15%	5%		25%	100%	2.5%		
		-	Refrigerators, household type :																					
	8418.21	--	Compression-type :																					
	8418.21.10	---	Used / reconditioned	u	L/TB	12.6%				Free	Free		6%	4.5%		15%	15%	5%		25%	100%	2.5%		
	8418.21.90	---	other	u	TS	12.6%				Free	Free		6%	4.5%		15%	15%	5%		25%	100%	2.5%		
	8418.29	--	Other :																					
	8418.29.10	---	Used / reconditioned absorption-type, electrical	u	L/TB	12.6%				Free	Free		9%	2.5%		15%	15%	5%		25%	100%	2.5%		
	8418.29.20	---	Other absorption-type, electrical	u	TS	12.6%				Free	Free		9%	2.5%		15%	15%	5%		25%	100%	2.5%		
	8418.29.30	---	Other used / reconditioned	u	L/TB	12.6%							2.5%			15%	15%	5%		25%	100%	2.5%		
	8418.29.90	---	Other	u	TS	12.6%							2.5%			15%	15%	5%		25%	100%	2.5%		
	8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :																					
	8418.30.10	---	Not exceeding 566 l used / reconditioned	u	L/TB	13%				Free	Free		5%	5%		15%	15%	5%	15%	20%		2.5%		
	8418.30.20	---	Other, not exceeding 566 l	u	TS	13%				Free	Free		5%	5%		15%	15%	5%	15%	20%		2.5%		
	8418.30.30	---	Other, used / reconditioned	u	L/TB					Free	Free		Free	Free	Free	Free	15%	5%				2.5%		
	8418.30.90	---	Other	u	TS					Free	Free		Free	Free	Free	Free	15%	5%				2.5%		
	8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :																					
	8418.40.10	---	Not exceeding 566 l used / reconditioned	u	L/TB	13%										15%	15%	5%	15%	20%		2.5%		
	8418.40.20	---	Other, not exceeding 566 l	u	TS	13%										15%	15%	5%	15%	20%		2.5%		
	8418.40.30	---	Other, used / reconditioned	u	L/TB									Free	Free	Free	15%	5%				2.5%		
	8418.40.90	---	Other	u	TS									Free	Free	Free	15%	5%				2.5%		
	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	L/TB	Free				Free	Free		Free	Free	Free	Free	15%	5%				2.5%		
	8418.50.90	---	Other	u	TS	Free				Free	Free		Free	Free	Free	Free	15%	Ex				2.5%		
		-	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	15%	Ex				2.5%		
	8418.69	--	Other :																					
	8418.69.10	---	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned	kg	L/TB	11.25%					Free			4.5%		15%	15%	5%				2.5%		
	8418.69.20	---	Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l	kg	TS	11.25%					Free			4.5%		15%	15%	5%				2.5%		
	8418.69.30	---	Blast-freezers for preserving poultry meat used/ reconditioned	kg	L/TB	Free					Free			Free	Free	Free	Ex	5%				2.5%		
	8418.69.40	---	Other, blast-freezers for preserving poultry meat	kg		Free					Free			Free	Free	Free	15%	5%				2.5%		
	8418.69.50	---	Milk chilling tanks used/ reconditioned	kg	L/TB	Free					Free			Free	Free	Free	Ex	5%				2.5%		
	8418.69.60	---	Other, milk chilling tanks	kg		Free					Free			Free	Free	Free	Ex	Ex				2.5%		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	8418.69.70	--- Other, used/ re-conditioned	kg	L/TB	Free						Free			Free	Free	Free	15%	5%				2.5%	
	8418.69.90	--- Other	kg		Free					Free				Free	Free	Free	15%	7.5%				2.5%	
		- Parts :																					
	8418.91	-- Furniture designed to receive refrigerating or freezing equipment :																					
	8418.91.10	--- Cabinets for refrigerators	kg	TS										Free	Free	Free	15%	5%				25%	2.5%
	8418.91.20	--- Other cabinets	kg	TS										15%	15%	5%	15%				20%		2.5%
	8418.91.90	--- Other	kg	TS	7.5%									15%	15%	5%							2.5%
	8418.99	-- Other	kg		Free				Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
<b>84.19</b>		<b>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.</b>																					
		- Instantaneous or storage water heaters, non-electric:																					
	8419.11	-- Instantaneous gas water heaters	u						Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
	8419.12	-- Solar water heaters	u						Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
	8419.19	-- Other	u						Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
	8419.20	- Medical, surgical or laboratory sterilisers	u						Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
		- Dryers :																					
	8419.31.00	-- For agricultural products	u						Free	Free		Free	Free	Free	Free	Free	15%	Ex					2.5%
	8419.32.00	-- For wood, paper pulp, paper or paperboard	u						Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
	8419.39.00	-- Other	u		Free				Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
		- Dryers :																					
	8419.33	-- Lyophilisation apparatus, freeze drying units and spray dryers	u		Free				Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
	8419.34	-- Other, for agricultural products	u						Free	Free		Free	Free	Free	Free	Free	15%	Ex					2.5%
	8419.35	-- Other, for wood, paper pulp, paper or paperboard	u						Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
	8419.39	-- Other	u		Free				Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
	8419.40	- Distilling or rectifying plant	u						Free	Free		Free	Free	Free	Free	Free	15%	7.5%					2.5%
	8419.50	- Heat exchange units	u						Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
	8419.60	- Machinery for liquefying air or other gases	u						Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%
		- Other machinery, plant and equipment :																					
	8419.81	-- For making hot drinks or for cooking or heating food	u						Free	Free		Free	Free	Free	Free	Free	15%	5%					2.5%



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF									SD	SG
	8421.99.10	---	Replacement oil filter cartridges (elements) for internal combustion engines	kg						Free	Free		5%	5%		15%	15%	5%	15%			2.5%	
	8421.99.20	---	Replacement air filter cartridges (elements) for internal combustion engines	kg						Free	Free		5%	5%		15%	15%	5%	15%			2.5%	
	8421.99.90	---	Other	kg						Free	Free		5%	4.5%		15%	15%	5%				2.5%	
<b>84.22</b>			<b>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 (+)</b>																				
		-	Dish washing machines :																				
	8422.11	--	Of the household type	u	TS					Free	Free		5%	4.5%		15%	15%	5%		30%		2.5%	
	8422.19	--	Other	u						Free	Free		Free	Free	Free	Free	15%	5%				2.5%	
	8422.20	-	Machinery for cleaning or drying bottles or other containers	u						Free	Free		Free	Free	Free	Free	15%	5%				2.5%	
	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				2.5%	
	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				2.5%	
	8422.30.30	---	For canning fruit / vegetables	u						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	8422.30.90	---	Other	u						Free	Free		Free	Free	Free	Free	Con	5%				2.5%	
	8422.40	-	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u						Free	Free		Free	Free	Free	Free	15%	5%				2.5%	
	8422.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	15%	5%				2.5%	
<b>84.23</b>			<b>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(+).</b>																				
	8423.10	-	Personal weighing machines, including baby scales; household scales :																				
	8423.10.10	---	Personal weighing machines, including baby scales	u	TS									Free	Free	15%	7.5%					2.5%	
	8423.10.20	---	Household scales	u	TS										15%	15%	7.5%	15%				2.5%	
	8423.20	-	Scales for continuous weighing of goods on conveyors	u						Free	Free		Free	Free	Free	Free	15%	5%				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u							Free	Free		Free	Free	Free	Free	15%	7.5%				2.5%	
		- Other weighing machinery :																					
	8423.81	-- Having a maximum weighing capacity not exceeding 30 kg	u						Free	Free		5%	5%		15%	15%	7.5%	15%				2.5%	
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	u		14.25%				Free	Free		5%	5%		15%	15%	7.5%	15%				2.5%	
	8423.89	-- Other	u						Free	Free		Free	Free	Free	Free	15%	7.5%					2.5%	
	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%	15%	7.5%	15%				2.5%	
	8423.90.90	--- Parts	kg		Free				Free	Free		Free	Free	Free	Free	15%	7.5%					2.5%	
<b>84.24</b>		<b>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(+).</b>																					
	8424.10	- Fire extinguishers, whether or not charged	u		7.5%					Free			4.5%		10%	15%	5%					2.5%	
	8424.20	- Spray guns and similar appliances	u						Free	Free		Free	Free	Free	Free	Con	5%					2.5%	
	8424.30	- Steam or sand blasting machines and similar jet projecting machines	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
		- Agricultural or horticultural sprayers:																					
	8424.41	-- Portable sprayers	u									Free	Free	Free	Free	15%	5%					2.5%	
	8424.49	-- Other	u									Free	Free	Free	Free	15%	5%					2.5%	
		- Other appliances :																					
	8424.82	-- Agricultural or horticultural	u									Free	Free	Free	Free	15%	5%					2.5%	
	8424.89	-- Other	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8424.90	- Parts	kg						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
<b>84.25</b>		<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>																					
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :																					
	8425.11	-- Powered by electric motor	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8425.19	-- Other	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
		- Winches; capstans :																					
	8425.31	-- Powered by electric motor	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8425.39	-- Other	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
		- Jacks; hoists of a kind used for raising vehicles :																					
	8425.41	-- Built-in Jacking systems of a type used in garages	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8425.42	-- Other jacks and hoists, hydraulic	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8425.49	-- Other	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>84.26</b>		<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>																				
		- Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :																				
	8426.11	-- Overhead travelling cranes on fixed support	u					Free	Free			Free		Free	Free	Ex	5%					2.5%
	8426.12	-- Mobile lifting frames on tyres and straddle carriers	u					Free	Free			Free		Free	Free	Ex	5%					2.5%
	8426.19	-- Other	u					Free	Free			Free		Free	Free	Ex	5%					2.5%
	8426.20	- Tower cranes	u					Free	Free			Free		Free	Free	Ex	5%					2.5%
	8426.30	- Portal or pedestal jib cranes	u					Free	Free			Free		Free	Free	Ex	5%					2.5%
		- Other machinery, self-propelled :																				
	8426.41	-- On tyres	u					Free	Free			Free		Free	Free	Ex	5%					2.5%
	8426.49	-- Other	u					Free	Free			Free		Free	Free	Ex	5%					2.5%
		- Other machinery :																				
	8426.91	-- Designed for mounting on road vehicles	u					Free	Free			Free		Free	Free	Ex	5%					2.5%
	8426.99	-- Other	u					Free	Free			Free		Free	Free	Ex	5%					2.5%
<b>84.27</b>		<b>Fork-lift trucks; other work trucks fitted with lifting or handling equipment.</b>																				
	8427.10	- Self-propelled trucks powered by an electric motor	u					Free	Free			Free		Free	Free	15%	5%					2.5%
	8427.20	- Other self-propelled trucks	u					Free	Free			Free		Free	Free	15%	7.5%					2.5%
	8427.90	- Other trucks																				
	8427.90.10	--- Hand operated pallet truck with hydraulic jack	u					Free	Free			Free		Free	Free	15%	5%					2.5%
	8427.90.90	--- Other	u					Free	Free			Free		Free	Free	15%	5%					2.5%
<b>84.28</b>		<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>																				
	8428.10	- Lifts and skip hoists :																				
	8428.10.10	--- Scissor lifts	u					Free	Free			Free		Free	Free	15%	Ex					2.5%
	8428.10.90	--- Other	u					Free	Free			Free		Free	Free	15%	Ex					2.5%
	8428.20	- Pneumatic elevators and conveyors	u					Free	Free			Free		Free	Free	15%	5%					2.5%
		- Other continuous-action elevators and conveyors, for goods or materials :																				
	8428.31	-- Specially designed for underground use	u					Free	Free			Free		Free	Free	15%	Ex					2.5%
	8428.32	-- Other, bucket type	u					Free	Free			Free		Free	Free	15%	5%					2.5%
	8428.33	-- Other, belt type	u				Free	Free			Free		Free	Free	Free	15%	5%					2.5%
	8428.39	-- Other	u					Free	Free			Free		Free	Free	15%	5%					2.5%
	8428.40	- Escalators and moving walkways	u					Free	Free			Free		Free	Free	15%	5%					2.5%
	8428.60	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u					Free	Free			Free		Free	Free	15%	5%					2.5%
	8428.70	- Industrial robots	u					Free	Free			Free		Free	Free	Ex	5%					2.5%
	8428.90	- Other machinery	u					Free	Free			Free		Free	Free	Ex	5%					2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>84.29</b>		<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>																				
		- Bulldozers and angledozers :																				
	8429.11	-- Track laying	u					Free	Free				Free	Free	Ex	5%						2.5%
	8429.19	-- Other	u					Free	Free				Free	Free	Ex	5%						2.5%
	8429.20	- Graders and levellers	u					Free	Free				Free	Free	Ex	5%						2.5%
	8429.30	- Scrapers	u					Free	Free				Free	Free	Ex	Ex						2.5%
	8429.40	- Tamping machines and road rollers	u					Free	Free				Free	Free	Ex	5%						2.5%
		- Mechanical shovels, excavators and shovel loaders:																				
	8429.51	-- Front-end shovel loaders	u					Free	Free				Free	Free	Ex	7.5%						2.5%
	8429.52	-- Machinery with a 360° revolving superstructure	u					Free	Free				Free	Free	Ex	7.5%						2.5%
	8429.59	-- Other	u					Free	Free				Free	Free	Ex	7.5%						2.5%
<b>84.30</b>		<b>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.</b>																				
	8430.10	- Pile-drivers and pile-extractors	u					Free	Free				Free	Free	Ex	5%						2.5%
	8430.20	- Snow-ploughs and snow-blowers	u					Free	Free				Free	Free	15%	Ex						2.5%
		- Coal or rock cutters and tunnelling machinery:																				
	8430.31	-- Self-propelled	u					Free	Free				Free	Free	15%	Ex						2.5%
	8430.39	-- Other	u					Free	Free				Free	Free	15%	5%						2.5%
		- Other boring or sinking machinery :																				
	8430.41	-- Self-propelled	u					Free	Free				Free	Free	Ex	7.5%						2.5%
	8430.49	-- Other	u					Free	Free				Free	Free	15%	7.5%						2.5%
	8430.50	- Other machinery, self-propelled	u					Free	Free				Free	Free	15%	Ex						2.5%
		- Other machinery, not self-propelled :																				
	8430.61	-- Tamping or compacting machinery	u					Free	Free				Free	Free	15%	5%						2.5%
	8430.69	-- Other	u					Free	Free				Free	Free	15%	5%						2.5%
<b>84.31</b>		<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>																				
	8431.10	- Of machinery of heading 84.25	kg					Free	Free				Free	Free	15%	5%						2.5%
	8431.20	- Of machinery of heading 84.27	kg					Free	Free				Free	Free	15%	5%						2.5%
		- Of machinery of heading 84.28 :																				
	8431.31	-- Of lifts, skip hoists or escalators	kg					Free	Free				Free	Free	15%	5%						2.5%
	8431.39	-- Other	kg					Free	Free				Free	Free	15%	5%						2.5%
		- Of machinery of heading 84.26, 84.29 or 84.30 :																				
	8431.41	-- Buckets, shovels, grabs and grips	kg					Free	Free				Free	Free	15%	5%						2.5%
	8431.42	-- Bulldozer or angle dozerblades	kg					Free	Free				Free	Free	15%	5%						2.5%
	8431.43	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg					Free	Free				Free	Free	15%	5%						2.5%
	8431.49	-- Other	kg					Free	Free				Free	Free	15%	7.5%						2.5%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>84.32</b>		<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>																				
	8432.10	- Ploughs	u							Free			1.5%	Free	Free	Ex	Ex					2.5%
		- Harrows, scarifiers, cultivators, weeders and hoes :																				
	8432.21	-- Disc harrows	u							Free			4%	1.5%	Free	Free	Ex	Ex				2.5%
	8432.29	-- Other	u							Free			4%	1.5%	Free	Free	Ex	Ex				2.5%
		- Seeders, planters and transplanters :																				
	8432.31	-- No-till direct seeders, planters and transplinters	u							Free			4%	1.5%	Free	Free	Ex	Ex				2.5%
	8432.39	-- Other	u							Free			4%	1.5%	Free	Free	Ex	Ex				2.5%
		- Manure spreaders and fertiliser distributors :																				
	8432.41	-- Manure spreaders	u							Free			4%	1.5%	Free	Free	Ex	Ex				2.5%
	8432.42	-- Fertiliser distributors	u							Free			4%	1.5%	Free	Free	Ex	Ex				2.5%
	8432.80	- Other machinery :																				
	8432.80.10	--- Lawn or sports ground rollers	u						Free	Free			5%	4.5%		10%	15%	Ex				2.5%
	8432.80.90	--- Other	u						Free	Free			4%	1.5%	Free	Free	Ex	Ex				2.5%
	8432.90	- Parts :																				
	8432.90.10	--- For lawn or sports-ground rollers	kg							Free				4.5%		10%	15%	Ex	5%			2.5%
	8432.90.90	--- Other	kg							Free			4%	1.5%	Free	Free	Ex	5%				2.5%
<b>84.33</b>		<b>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.</b>																				
		- Mowers for lawns, parks or sports-grounds :																				
	8433.11	-- Powered, with the cutting device rotating in a horizontal plane	u				8%			Free						10%	Ex	Ex				2.5%
	8433.19	-- Other	u				12%			Free						15%	Ex	5%				2.5%
	8433.20	- Other mowers, including cutter bars for tractor mounting	u			Free							4%	1.5%	Free	Free	Ex	Ex				2.5%
	8433.30	- Other haymaking machinery	u										4%	1.5%	Free	Free	Ex	Ex				2.5%
	8433.40	- Straw or fodder balers, including pick-up balers	u											1.5%	Free	Free	Ex	Ex				2.5%
		- Other harvesting machinery; threshing machinery :																				
	8433.51	-- Combine harvester-threshers	u										Free	Free	Free	Free	Ex	Ex				2.5%
	8433.52	-- Other threshing machinery	u											1.5%	Free	Free	Ex	Ex				2.5%
	8433.53	-- Root or tuber harvesting machines	u										4%	1.5%	Free	Free	Ex	Ex				2.5%
	8433.59	-- Other	u											1.5%	Free	Free	Ex	5%				2.5%
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u										4%	1.5%	Free	Free	Ex	Ex				2.5%
	8433.90	- Parts :																				
	8433.90.10	--- Of machines of sub-heading 8433.11 and 8433.19	kg			Free							4%	1.5%	Free	Free	Ex	Ex				2.5%
	8433.90.90	--- Other	kg			Free							4%	1.5%	Free	Free	Ex	5%				2.5%
<b>84.34</b>		<b>Milking machines and dairy machinery.</b>																				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8434.10	- Milking machines	u						Free	Free		Free		Free	Free	Ex	Ex					Ex
	8434.20	- Dairy machinery	u						Free	Free		Free		Free	Free	Ex	Ex					Ex
	8434.90	- Parts	kg						Free	Free		Free		Free	Free	Ex	Ex					Ex
<b>84.35</b>		<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>																				
	8435.10	- Machinery	u						Free	Free		Free	Free	Free	Free	Con	5%					2.5%
	8435.90	- Parts	kg						Free	Free		Free	Free	Free	Free	15%	Ex					2.5%
<b>84.36</b>		<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>																				
	8436.10	- Machinery for preparing animal feeding stuffs	u						Free	Free		Free	Free	Free	Free	Ex	Ex					2.5%
		- Poultry-keeping machinery; poultry incubators and brooders :																				
	8436.21	-- Poultry incubators and brooders	u						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	8436.29	-- Other	u						Free	Free		Free		Free	Free	Ex	5%					2.5%
	8436.80	- Other machinery	u						Free	Free		Free	Free	Free	Free	Ex	Ex					2.5%
		- Parts :																				
	8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders	kg						Free	Free		Free	Free	Free	Free	Ex	Ex					2.5%
	8436.99	-- Other	kg						Free	Free		Free	Free	Free	Free	Ex	5%					2.5%
<b>84.37</b>		<b>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.</b>																				
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u						Free	Free		Free	Free	Free	Free	Ex	Ex					2.5%
	8437.80	- Other machinery	u						Free	Free		Free	Free	Free	Free	Ex	Ex					2.5%
	8437.90	- Parts	kg						Free	Free		Free	Free	Free	Free	15%	5%					2.5%
<b>84.38</b>		<b>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.</b>																				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>84.38</b>		<b>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 or microbial fats or oils.</b>																				
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u						Free	Free			Free	Free	Free	Free	15%	5%				2.5%
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	u						Free	Free			Free	Free	Free	Free	15%	5%				2.5%
	8438.30	- Machinery for sugar manufacture	u					Free	Free	Free			Free	Free	Free	Free	15%	5%				2.5%
	8438.40	- Brewery machinery	u						Free	Free			Free	Free	Free	Free	15%	5%				2.5%
	8438.50	- Machinery for the preparation of meat or poultry	u						Free	Free			Free	Free	Free	Free	15%	5%				2.5%
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables	u						Free	Free			Free	Free	Free	Free	Ex	Ex				2.5%
	8438.80	- Other machinery :																				
	8438.80.10	--- C.T.C and L.T.P tea machinery	u										Free	Free	Free	Free	Ex	Ex				2.5%
	8438.80.20	--- Colour separators for the tea industry	u										Free	Free	Free	Free	Ex	Ex				2.5%
	8438.80.30	--- Vertical type, electrostatic, stalk and fibre extractor	u										5%	Free	Free	Free	Ex	Ex				2.5%
	8438.80.40	--- Other tea machinery	u										1.5%	Free	Free	Free	15%	Ex				2.5%
	8438.80.90	--- Other	u										Free	Free	Free	Free	15%	7.5%				2.5%
	8438.90	- Parts	kg						Free	Free			Free	Free	Free	Free	15%	5%				2.5%
<b>84.39</b>		<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>																				
	8439.10	- Machinery for making pulp of fibrous cellulosic material	u						Free	Free			Free	Free	Free	Free	15%	Ex				2.5%
	8439.20	- Machinery for making paper or paperboard	u						Free	Free			Free	Free	Free	Free	15%	5%				2.5%
	8439.30	- Machinery for finishing paper or paperboard	u						Free	Free			Free	Free	Free	Free	15%	5%				2.5%
		- Parts :																				
	8439.91	-- Of machinery for making pulp of fibrous cellulosic material	kg						Free	Free			Free	Free	Free	Free	15%	Ex				2.5%
	8439.99	-- Other	kg						Free	Free			Free	Free	Free	Free	15%	5%				2.5%
<b>84.40</b>		<b>Book-binding machinery, including book-sewing machines.</b>																				
	8440.10	- Machinery	u						Free	Free			Free	Free	Free	Free	15%	5%				2.5%
	8440.90	- Parts	kg						Free	Free			Free	Free	Free	Free	15%	Ex				2.5%
<b>84.41</b>		<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>																				
	8441.10	- Cutting machines	u						Free	Free			Free	Free	Free	Free	15%	5%				2.5%
	8441.20	- Machines for making bags, sacks or envelopes	u					Free	Free				Free	Free	Free	Free	15%	5%				2.5%





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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8445.20	- Textile spinning machines	u						Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%	
	8445.30	- Textile doubling or twisting machines	u						Free	Free		Free	Free	Free	Free	Ex	5%				2.5%	
	8445.40	- Textile winding (including weft-winding) or reeling machines	u						Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%	
	8445.90	- Other	u						Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%	
<b>84.46</b>		<b>Weaving machines (looms).</b>																				
	8446.10	- For weaving fabrics of a width not exceeding 30 cm	u						Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%	
		- For weaving fabrics of a width exceeding 30 cm, shuttle type :																				
	8446.21	-- Power looms	u						Free	Free		Free	Free	Free	Free	Ex	5%				2.5%	
	8446.29	-- Other	u						Free	Free		Free	Free	Free	Free	Ex	5%				2.5%	
	8446.30	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u						Free	Free		Free	Free	Free	Free	Ex	5%				2.5%	
<b>84.47</b>		<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>																				
		- Circular knitting machines :																				
	8447.11	-- With cylinder diameter not exceeding 165 mm	u						Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%	
	8447.12	-- With cylinder diameter exceeding 165 mm	u						Free	Free		Free	Free	Free	Free	Ex	5%				2.5%	
	8447.20	- Flat knitting machines; stitch-bonding machines	u						Free	Free		Free	Free	Free	Free	Ex	5%				2.5%	
	8447.90	- Other	u						Free	Free		Free	Free	Free	Free	Ex	5%				2.5%	
<b>84.48</b>		<b>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).</b>																				
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :																				
	8448.11	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	kg						Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%	
	8448.19	-- Other	kg						Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%	
	8448.20	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg						Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG												
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :																								
	8448.31	-- Card clothing	kg						Free	Free			Free	Free	Free	Free	Free	Ex	Ex					2.5%		
	8448.32	-- Of machines for preparing textile fibers, other than card clothing	kg						Free	Free			Free	Free	Free	Free	Free	Ex	Ex						2.5%	
	8448.33	-- Spindles, spindle flyers, spinning rings and ring travellers	kg						Free	Free			Free	Free	Free	Free	Free	Ex	Ex						2.5%	
	8448.39	-- Other	kg						Free	Free			Free	Free	Free	Free	Free	Ex	Ex						2.5%	
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :																								
	8448.42	-- Reeds for looms, healds and heald-frames	kg						Free	Free			Free	Free	Free	Free	Free	Ex	Ex						2.5%	
	8448.49	-- Other	kg						Free	Free			Free	Free	Free	Free	Free	Ex	5%						2.5%	



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8450.12.31	---- Of a dry linen capacity less than 4 kg	u	TS											15% or Rs.1600/= per u	15%	7.5%	15% or Rs.1600/= per u	25%	100%	2.5%	
	8450.12.32	---- Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	u	TS											15% or Rs.2300/= per u	15%	7.5%	15% or Rs.2300/= per u	25%	100%	2.5%	
	8450.12.33	---- Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	u	TS											15% or Rs.3100/= per u	15%	7.5%	15% or Rs.3100/= per u	25%	100%	2.5%	
	8450.12.34	---- Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	u	TS											15% or Rs.4000/= per u	15%	7.5%	15% or Rs.4000/= per u	25%	100%	2.5%	
	8450.12.39	---- Other	u												15%	15%	7.5%	15%	25%	100%	2.5%	
	8450.19	-- Other :																				
	8450.19.10	--- Unassembled in completely knocked- down form	u	TS											10%	15%	7.5%	5%	25%	100%	2.5%	
	8450.19.20	--- Used / reconditioned	u	L/TB											15%	15%	10%	15%	25%	100%	2.5%	
		--- Other :																				
	8450.19.31	---- Of a dry linen capacity less than 4 kg	u	TS											15% or Rs.1600/= per u	15%	7.5%	15% or Rs.1600/= per u	25%	100%	2.5%	
	8450.19.32	---- Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	u	TS											15% or Rs.2300/= per u	15%	7.5%	15% or Rs.2300/= per u	25%	100%	2.5%	
	8450.19.33	---- Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	u	TS											15% or Rs.3100/= per u	15%	7.5%	15% or Rs.3100/= per u	25%	100%	2.5%	
	8450.19.34	---- Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	u	TS											15% or Rs.4000/= per u	15%	7.5%	15% or Rs.4000/= per u	25%	100%	2.5%	
	8450.19.39	---- Other	u	TS											15%	15%	7.5%	15%	25%	100%	2.5%	
	8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	u						Free	Free		Free	Free	Free	Free	15%	7.5%				2.5%	
	8450.90	- Parts:																				
	8450.90.10	--- Cabinets with or without other omponents	u						Free	Free		Free	Free	Free	10%	15%	5%				2.5%	
	8450.90.90	--- Other	u						Free	Free		Free	Free	Free	15%	5%					2.5%	
<b>84.51</b>		<b>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 inking textile fabrics</b>																				
	8451.10	- Dry-cleaning machines	u						Free	Free		Free	Free	Free	Free	15%	7.5%				2.5%	
		- Drying machines :																				
	8451.21	-- Each of a dry linen capacity not exceeding 10 kg	u						Free	Free		Free	Free	Free	Free	15%	7.5%				2.5%	
	8451.29	-- Other	u						Free	Free		Free	Free	Free	Free	15%	7.5%				2.5%	
	8451.30	- Ironing machines and presses (including fusing presses)	u						Free	Free		Free	Free	Free	Free	15%	5%				2.5%	



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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
<b>84.55</b>		<b>Metal-rolling mills and rolls therefor.</b>																					
	8455.10	- Tube mills	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
		- Other rolling mills :																					
	8455.21	-- Hot or combination hot and cold	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8455.22	-- Cold	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8455.30	- Rolls for rolling mills	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8455.90	- Other parts	kg					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
<b>84.56</b>		<b>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.</b>																					
		- Operated by laser or other light or photon beam processes :																					
	8456.11	-- Operated by laser	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8456.12	-- Operated by other light or photon beam processes	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8456.20	- Operated by ultrasonic processes	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8456.30	- Operated by electro-discharge processes	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8456.40	- Operated by plasma arc processes	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8456.50	- Water-jet cutting machines	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8456.90	- Other	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
<b>84.57</b>		<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>																					
	8457.10	- Machining centres	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8457.20	- Unit construction machines (single station)	u					Free	Free			Free	Free	Free	Free	Free	15%	Ex					2.5%
	8457.30	- Multi-station transfer machines	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
<b>84.58</b>		<b>Lathes (including turning centres) for removing metal(+).</b>																					
		- Horizontal lathes :																					
	8458.11	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8458.19	-- Other	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
		- Other lathes :																					
	8458.91	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%
	8458.99	-- Other	u					Free	Free			Free	Free	Free	Free	Free	15%	5%					2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>84.59</b>		<b>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 (+).</b>																				
	8459.10	- Way-type unit head machines	u					Free	Free			Free	Free	Free	Free	15%	Ex					2.5%
		- Other drilling machines :																				
	8459.21	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	15%	Ex					2.5%
	8459.29	-- Other	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
		- Other boring-milling machines :																				
	8459.31	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	15%	Ex					2.5%
	8459.39	-- Other	u					Free	Free			Free	Free	Free	Free	15%	Ex					2.5%
		- Other boring machines :																				
	8459.41	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
	8459.49	-- Other	u					Free	Free			Free	Free	Free	Free	15%	Ex					2.5%
		- Milling machines, knee-type :																				
	8459.51	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	15%	Ex					2.5%
	8459.59	-- Other	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
		- Other milling machines :																				
	8459.61	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
	8459.69	-- Other	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
	8459.70	- Other threading or tapping machines	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
<b>84.60</b>		<b>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 (+).</b>																				
		- Flat-surface grinding machines :																				
	8460.12	-- Numerically controlled	u					Free	Free			Free	Free	Free	Free	15%	Ex					2.5%
	8460.19	-- Other	u					Free	Free			Free	Free	Free	Free	15%	Ex					2.5%
		- Other grinding machines :																				
	8460.22	-- Centreless grinding machines, numerically controlled	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
	8460.23	-- Other cylindrical grinding machines, numerically controlled	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
	8460.24	-- Other, numerically controlled	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%
	8460.29	-- Other	u					Free	Free			Free	Free	Free	Free	15%	5%					2.5%



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
		- Punching or notching machines (including presses), including combined punching and shearing machines :																					
	8462.41.00	-- Numerically controlled	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.49.00	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
		- Other :																					
	8462.91.00	-- Hydraulic presses	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.99.00	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
		- Hot forming machines for forging, die forging (including presses) and hot hammers :																					
	8462.11	-- Closed die forging machines	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.19	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products :																					
	8462.22	-- Profile forming machines	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.23	-- Numerically controlled press brakes	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.24	-- Numerically controlled panel benders	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.25	-- Numerically controlled roll forming machines	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.26	-- Other Numerically controlled bending, folding, straightening or flattening machines	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.29	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :																					
	8462.32	-- slitting lines and cut-to-length lines	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.33	-- Numerically controlled shearing machines	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.39	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines :																					
	8462.42	-- Numerically controlled	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.49	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
		- Machines for working tube, pipe, hollow sections and bar (excluding presses):																					
	8462.51	-- Numerically controlled	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.59	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
		- Cold metal working presses :																					
	8462.61	-- Hydraulic presses	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.62	-- Mechanical presses	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.63	-- Servo-presses	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.69	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8462.90	- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
<b>84.63</b>		<b>Other machine-tools for working metal or cermets, without removing material.</b>																					
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%	
	8463.20	- Thread rolling machines	u				Free	Free		Free	Free	Free	Free	Free	15%	5%						2.5%	
	8463.30	- Machines for working wire	u				Free	Free		Free	Free	Free	Free	Free	15%	5%						2.5%	



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG											
		- Pneumatic :																							
	8467.11	-- Rotary type (including combined rotary-percussion)	u						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
	8467.19	-- Other	u						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
		- With self-contained electric motor :																							
	8467.21	-- Drills of all kinds	u						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
	8467.22	-- Saws	u	L					Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
	8467.29	-- Other	u						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
		- Other tools :																							
	8467.81	-- Chain saws	u	B					Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
	8467.89	-- Other	u						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
		- Parts :																							
	8467.91	-- Of chain saws	kg						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
	8467.92	-- Of pneumatic tools	kg						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
	8467.99	-- Other	kg						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
<b>84.68</b>		<b>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.</b>																							
	8468.10	- Hand-held blow pipes	u						Free	Free		Free	Free	Free	Free	15%	Ex							2.5%	
	8468.20	- Other gas-operated machinery and apparatus	u						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
	8468.80	- Other machinery and apparatus	u						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
	8468.90	- Parts	kg						Free	Free		Free	Free	Free	Free	15%	5%							2.5%	
<b>[84.69]</b>																									

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>84.70</b>		<b>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.</b>																				
	8470.10	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u						Free	Free		Free	Free	Free	Free	Ex	5%					2.5%
		- Other electronic calculating machines :																				
	8470.21	-- Incorporating a printing device	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%
	8470.29	-- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%
	8470.30	- Other calculating machines	u					Free	Free		Free	Free	Free	Free	15%	Ex						2.5%
	8470.50	- Cash registers	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%
	8470.90	- Other	u					Free	Free		Free	Free	Free	Free	15%	5%						2.5%
<b>84.71</b>		<b>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.</b>																				
	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	L/TB				Free	Free		Free	Free	Free	Free	Ex	5%						2.5%
	8471.30.90	--- Other	u					Free	Free		Free	Free	Free	Free	Ex	5%						2.5%
		- 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	L/TB				Free	Free		Free	Free	Free	Free	Ex	5%						2.5%
	8471.41.90	--- Other	u					Free	Free		Free	Free	Free	Free	Ex	5%						2.5%
	8471.49	-- Other, presented in the form of systems :																				
	8471.49.10	--- Used / reconditioned	u	L/TB				Free	Free		Free	Free	Free	Free	Ex	5%						2.5%
	8471.49.90	--- Other	u					Free	Free		Free	Free	Free	Free	Ex	5%						2.5%
	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	L/TB				Free	Free		Free	Free	Free	Free	Ex	5%						2.5%
	8471.50.90	--- Other	u					Free	Free		Free	Free	Free	Free	Ex	5%						2.5%
	8471.60	- Input or output units, whether or not containing storage units in the same housing	u					Free	Free		Free	Free	Free	Free	Ex	5%						2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8471.70	- Storage units	u						Free	Free		Free	Free	Free	Free	Ex	7.5%				2.5%	
	8471.80	- Other units of automatic data processing machines	u						Free	Free		Free	Free	Free	Free	Ex	5%				2.5%	
	8471.90	- Other	u						Free	Free		Free	Free	Free	Free	Ex	5%				2.5%	
<b>84.72</b>		<b>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).</b>																				
	8472.10	- Duplicating machines	u						Free	Free		Free	Free	Free	Free	15%	5%				2.5%	
	8472.30	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or canceling postage stamps	u						Free	Free		Free	Free	Free	Free	15%	5%				2.5%	
	8472.90	- Other :																				
	8472.90.10	--- Braille type writers	u					Free	Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	
	8472.90.90	--- Other	u					Free	Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>84.73</b>		<b>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.</b>																				
		- Parts and accessories of the machines of heading 84.70 :																				
	8473.21	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	kg						Free	Free		Free	Free	Free	Free	15%	5%					2.5%
	8473.29	-- Other	kg						Free	Free		Free	Free	Free	15%	5%						2.5%
	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	Ex	5%						2.5%
	8473.30.90	--- Other	kg						Free	Free		Free	Free	Free	Ex	5%						2.5%
	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	15%	Ex						2.5%
	8473.40.90	--- Other	kg						Free	Free		Free	Free	Free	15%	5%						2.5%
	8473.50	- 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	15%	Ex						2.5%
	8473.50.90	--- Other	kg						Free	Free		Free	Free	Free	15%	5%						2.5%
<b>84.74</b>		<b>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.</b>																				
	8474.10	- Sorting, screening, separating or washing machines	u						Free	Free		Free	Free	Free	Ex	5%						2.5%
	8474.20	- Crushing or grinding machines	u						Free	Free		Free	Free	Free	Ex	5%						2.5%
		- Mixing or kneading machines :																				
	8474.31	-- Concrete or mortar mixers	u						Free	Free		Free	Free	Free	Ex	5%						2.5%
	8474.32	-- Machines for mixing mineral substances with bitumen	u						Free	Free		Free	Free	Free	Ex	5%						2.5%
	8474.39	-- Other	u						Free	Free		Free	Free	Free	Ex	5%						2.5%
	8474.80	- Other machinery	u						Free	Free		Free	Free	Free	Ex	5%						2.5%
	8474.90	- Parts	kg						Free	Free		Free	Free	Free	Ex	5%						2.5%
<b>84.75</b>		<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>																				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u							Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	
		- Machines for manufacturing or hot working glass or glassware :																					
	8475.21	-- Machines for making optical fibres and preforms thereof	u						Free	Free		Free	Free	Free	Free	Free	15%	Ex				2.5%	
	8475.29	-- Other	u						Free	Free		Free	Free	Free	Free	Free	15%	5%				2.5%	
	8475.90	- Parts	kg						Free	Free		Free	Free	Free	Free	Free	15%	5%				2.5%	
<b>84.76</b>		<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>																					
		- Automatic beverage-vending machines :																					
	8476.21	-- Incorporating heating or refrigerating devices	u						Free	Free		Free	Free	Free	Free	Free	15%	5%				2.5%	
	8476.29	-- Other	u						Free	Free		Free	Free	Free	Free	Free	15%	5%				2.5%	
		- Other machines :																					
	8476.81	-- Incorporating heating or refrigerating devices	u						Free	Free		Free	Free	Free	Free	Free	15%	Ex				2.5%	
	8476.89	-- Other	u						Free	Free		Free	Free	Free	Free	Free	15%	5%				2.5%	
	8476.90	- Parts	kg						Free	Free		Free	Free	Free	Free	Free	15%	5%				2.5%	
<b>84.77</b>		<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>																					
	8477.10	- Injection-moulding machines	u						Free	Free		Free	Free	Free	Free	Free	Ex	5%				2.5%	
	8477.20	- Extruders	u						Free	Free		Free	Free	Free	Free	Free	Ex	5%				2.5%	
	8477.30	- Blow moulding machines	u						Free	Free		Free	Free	Free	Free	Free	Ex	5%				2.5%	
	8477.40	- Vacuum moulding machines and other thermoforming machines	u						Free	Free		Free	Free	Free	Free	Free	Ex	5%				2.5%	
		- Other machinery for moulding or otherwise forming :																					
	8477.51	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u						Free	Free		Free	Free	Free	Free	Free	Ex	5%				2.5%	
	8477.59	-- Other	u						Free	Free		Free	Free	Free	Free	Free	Ex	5%				2.5%	
	8477.80	- Other machinery	u						Free	Free		Free	Free	Free	Free	Free	Ex	5%				2.5%	
	8477.90	- Parts	kg						Free	Free		Free	Free	Free	Free	Free	Ex	5%				2.5%	
<b>84.78</b>		<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>																					
	8478.10	- Machinery	u						Free	Free		Free	Free	Free	Free	Free	15%	5%				2.5%	
	8478.90	- Parts	kg						Free	Free		Free	Free	Free	Free	Free	15%	5%				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
<b>84.79</b>		<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>																					
	8479.10	- Machinery for public works, building or the like	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils :																					
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils :																					
	8479.20.10	--- Special grinders, crushers, or presses for oil seeds or oleaginous fruits	u					Free	Free			5%	5%		15%	15%	5%	15%					2.5%
	8479.20.90	--- Other	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u					Free	Free			Free	Free	Free	Free	Con	5%						2.5%
	8479.40	- Rope or cable-making machines	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8479.50	- Industrial robots, not elsewhere specified or included	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8479.60	- Evaporative air coolers	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
		- Passenger boarding bridges :																					
	8479.71	-- Of a kind used in airports	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8479.79	-- Other	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
		- Other machines and mechanical appliances :																					
	8479.81	-- For treating metal, including electric wire coil-winders	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u					Free	Free			Free		Free	Free	Con	5%						2.5%
	8479.83	-- Cold isostatic presses	u					Free	Free			Free	Free	Free	Free	15%	5%						2.5%
	8479.89	-- Other :																					
	8479.89.10	--- Digital electronic educational equipment	u					Free	Free			Free	Free	Free	Free	Ex	5%						2.5%
	8479.89.20	--- Liquid petroleum (LP) gas conversion kit for auto-trishaws	u					Free	Free			Free	Free	Free	Free	Ex	Ex						2.5%
	8479.89.30	--- Silos equipped with relevant optional mechanical apparatus	u					Free	Free			Free	Free	Free	Free	Ex	5%						2.5%
	8479.89.40	--- Industrial racking systems equipped with relevant optional mechanical apparatus	u					Free	Free			Free	Free	Free	Free	Ex	5%						2.5%
	8479.89.50	--- Solar tracker without solar cells	u					Free					Free	Free	Ex	Ex							2.5%
	8479.89.90	--- Other	u					Free	Free			Free	Free	Free	Free	Con	5%						2.5%
	8479.90	- Parts	kg					Free	Free			Free	Free	Free	Free	Con	5%						2.5%
<b>84.80</b>		<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>																					
	8480.10	- Moulding boxes for metal foundry	kg					Free	Free			Free	Free	Free	Free	Ex	5%						2.5%
	8480.20	- Mould bases	kg					Free	Free			Free	Free	Free	Free	Ex	5%						2.5%
	8480.30	- Moulding patterns	kg					Free	Free			Free	Free	Free	Free	Ex	5%						2.5%



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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	u					Free	Free	Free			Free	Free	Free	Free	15%	5%				2.5%	
	8482.30	- Spherical roller bearings	u					Free	Free	Free			Free	Free	Free	Free	15%	5%				2.5%	
	<del>8482.40.00</del>	<del>- Needle roller bearings</del>	<del>u</del>					<del>Free</del>	<del>Free</del>	<del>Free</del>			<del>Free</del>	<del>Free</del>	<del>Free</del>	<del>Free</del>	<del>15%</del>	<del>5%</del>				<del>2.5%</del>	
	8482.40	- Needle roller bearings, including cage and needle roller assemblies	u					Free	Free	Free			Free	Free	Free	Free	15%	5%				2.5%	
	<del>8482.50.00</del>	<del>- Other cylindrical roller bearings</del>	<del>u</del>					<del>Free</del>	<del>Free</del>	<del>Free</del>			<del>Free</del>	<del>Free</del>	<del>Free</del>	<del>Free</del>	<del>15%</del>	<del>5%</del>				<del>2.5%</del>	
	8482.50	- Other cylindrical roller bearings, including cage and roller assemblies	u					Free	Free	Free			Free	Free	Free	Free	15%	5%				2.5%	
	8482.80	- Other, including combined ball/roller bearings	u					Free	Free	Free			Free	Free	Free	Free	15%	5%				2.5%	
		- Parts :																					
	8482.91	-- Balls, needles and rollers	kg					Free	Free	Free			Free	Free	Free	Free	15%	5%				2.5%	
	8482.99	-- Other	kg					Free	Free	Free			Free	Free	Free	Free	15%	5%				2.5%	
<b>84.83</b>		<b>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).</b>																					
	8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks	u						Free	Free				Free	Free	Free	15%	7.5%				2.5%	
	8483.20	- Bearing housings, incorporating ball or roller bearings	u						Free	Free				Free	Free	Free	15%	7.5%				2.5%	
	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u						Free	Free				Free	Free	Free	15%	7.5%				2.5%	
	8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u						Free	Free				Free	Free	Free	15%	7.5%				2.5%	
	8483.50	- Flywheels and pulleys, including pulley blocks	u						Free	Free				Free	Free	Free	15%	5%				2.5%	
	8483.60	- Clutches and shaft couplings (including universal joints)	u						Free	Free				Free	Free	Free	15%	5%				2.5%	
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts.	u						Free	Free				Free	Free	Free	15%	5%				2.5%	
<b>84.84</b>		<b>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.</b>																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF									SD	SG
	8484.10	-	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg						Free	Free		Free	Free	Free	Free	15%	5%				2.5%	
	8484.20	-	Mechanical seals	kg					Free	Free		Free	Free	Free	Free	Free	15%	5%				2.5%	
	8484.90	-	Other	kg					Free	Free		Free	Free	Free	Free	Free	15%	5%				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
<b>84.85</b>		<b>Machines for additive manufacturing.</b>																					
	8485.10	- By metal deposit	u		Free				Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8485.20	- By plastics or rubber deposit	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8485.30	- By plaster, cement, ceramics or glass deposit	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8485.80	- Other	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8485.90	- Parts	kq						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
<b>84.86</b>		<b>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) Note 11 (C) to this Chapter; parts and accessories.</b>																					
	8486.10	- Machines and apparatus for the manufacture of boules or wafers	u						Free	Free		Free	Free	Free	Free	15%	7.5%					2.5%	
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8486.30	- Machines and apparatus for the manufacture of flat panel displays	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8486.40	- Machines and apparatus specified in Note 9 (C) Note 11 (C) to this Chapter	u						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8486.90	- Parts and accessories	kq						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
<b>84.87</b>		<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>																					
	8487.10	- Ships' or boats' propellers and blades therefor	kg						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	
	8487.90	- Other	kg						Free	Free		Free	Free	Free	Free	15%	5%					2.5%	