

## 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 cm<sup>3</sup>; 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		Propellent powders.	kg	L					Free	Free		5%	4.5%	12.5%	15%	15%	Ex			2.5%	
36.02	3602.00		Prepared explosives, other than propellent Powders.	kg	L				13.5%	Free	Free		5%	4.5%	12.5%	15%	15%	Ex			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%	
36.03			Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.																			
	3603.10	-	Safety fuses	kg	L					Free	Free		5%	4.5%	12.5%	15%	15%	Ex			2.5%	
	3603.20	-	Detonating cords	kg	L					Free	Free		5%	4.5%	12.5%	15%	15%	Ex			2.5%	
	3603.30	-	Percussion caps	kg	L					Free	Free		5%	4.5%	12.5%	15%	15%	Ex			2.5%	
	3603.40	-	Detonating caps	kg	L					Free	Free		5%	4.5%	12.5%	15%	15%	Ex			2.5%	
	3603.50	-	Igniters	kg	L					Free	Free		5%	4.5%	12.5%	15%	15%	Ex			2.5%	
	3603.60	-	Electric detonators	kg	L					Free	Free		5%	4.5%	12.5%	15%	15%	Ex			2.5%	

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							
36.04			Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.																			
	3604.10	-	Fireworks	kg	L	18.0%				Free	Free		5%	5%		20%	15%	Ex	10%		2.5%	
	3604.90	-	Other	kg	L					Free	Free		5%	4.5%	12.5%	15%	15%	10%			2.5%	
36.05	3605.00		Matches, other than pyrotechnic articles of heading 36.04.		S											20%	15%	Ex	10%			
36.06			Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.																			
	3606.10	-	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	kg		15.00%				Free	Free		5%	5%		20%	15%	Ex	15% or Rs.120/= per kg		2.5%	
	3606.90	-	Other	kg		Free				Free	Free		5%	5%		Free	15%	Ex	15% or Rs.120/= per kg		2.5%	