

## Chapter 38

### Miscellaneous chemical products

#### Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined elements or compounds with the exception of the following :

- (1) Artificial graphite (heading 38.01);
- (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
- (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
- (4) Certified reference materials specified in Note 2 below;
- (5) Products specified in Note 3 (a) or 3 (c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

(c) Products of heading 24.04;

(d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);

(e) Medicaments (heading 30.03 or 30.04); or

(f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.- (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
- (e) Ceramic firing testers, fusible (for example, Seger cones).

4.- Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover :

~~(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;~~

(a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste;

(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6 (a) below.

5.- For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6.- For the purposes of heading 38.25, the expression "other wastes" applies to :

- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) Waste organic solvents;
- (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

7.- For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal ~~or-vegetable~~, vegetable or microbial fats and oils whether or not used.

#### Subheading Notes.

- 1.- Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); **carbofuran (ISO)**; chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); ~~penta- and octabromodiphenyl ethers~~; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; **trichlorfon (ISO)**.

~~Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).~~

- 2.- Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda - cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
- 3.- Subheadings 3824.81 to ~~3824.88~~ **3824.89** cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; **short-chain chlorinated paraffins**.

**Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula :  $C_xH_{(2x-y+2)}Cl_y$ , where  $x=10 - 13$  and  $y= 1 - 13$ .**

- 4.- For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

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							
38.01			Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.																			
	3801.10	-	Artificial graphite	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3801.20	-	Colloidal or semi-collodial graphite	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3801.30	-	Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg		Free				Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3801.90	-	Other :																			
	3801.90.10	---	Waste anode butts made of petroleum coke or bitumen	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3801.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
38.02			Activated carbon; activated natural mineral products; animal black, including spent animal black.																			
	3802.10	-	Activated carbon :																			
	3802.10.10	---	Spent	kg	L					Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
		---	Other of coconut shell :																			
	3802.10.21	----	Granular	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3802.10.22	----	Powdered	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3802.10.23	----	Extruded / pelletised	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3802.10.24	----	Washed and purified	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3802.10.25	----	Chemically impregnated	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3802.10.29	----	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
		---	Other :																			
	3802.10.31	----	Granular	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3802.10.32	----	Powdered	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3802.10.33	----	Extruded / pelletised	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3802.10.34	----	Washed and purified	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3802.10.35	----	Chemically impregnated	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3802.10.39	----	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3802.90	-	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
38.03	3803.00		Tall oil, whether or not refined.	kg						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)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
38.04	3804.00		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
38.05			Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.																			
	3805.10	-	Gum, wood or sulphate turpentine oils	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	3805.90	-	Other	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
38.06			Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.																			
	3806.10	-	Rosin and resin acids	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	3806.20	-	Salts of rosin, of resin acids or derivatives of rosin or resin acids, other than salts of rosin adducts	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
	3806.30	-	Ester gums	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	3806.90	-	Other	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
38.07	3807.00		Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.																			
	3807.00.10	---	Composite solvents and thinners for varnish	kg					Free	Free		5%	5%		20%	15%	Ex	10%		2.5%		
	3807.00.90	---	Other	kg					Free	Free		5%	4.5%		20%	15%	10%			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							
38.08			Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) (+).																			
		-	Goods specified in Subheading Note 1 to this Chapter :																			
	3808.52	--	DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300g	kg					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%			
	3808.59	--	Other :																			
	3808.59.10	----	Mosquito coils	kg	L/S										20%	15%	10%	30%	2.5%			
	3808.59.20	----	Other insecticides	kg	L									Free	Free	15%	10%		2.5%			
		----	Other:																			
	3808.59.91	----	Mosquito Mats	kg	L/S				Free	Free		Free	Free	Free	Free	15%	10%		2.5%			
	3808.59.92	----	Aerosol and refills for vaporizers	kg	L/S				Free	Free		Free	Free	Free	Free	15%	Ex	7%	2.5%			
	3808.59.99	----	Other	kg	L/S				Free	Free		Free	Free	Free	Free	15%	10%		2.5%			
		-	Goods specified in Subheading Note 2 to this Chapter :																			
	3808.61	--	In packings of a net weight content not exceeding 300g :																			
	3808.61.10	----	Mosquito coils	kg	L				Free	Free		Free	Free	Free	20%	15%	Ex	30%	2.5%			
	3808.61.20	----	Mosquito Mats	kg	L				Free	Free		Free	Free	Free	Free	15%	Ex		2.5%			
	3808.61.30	----	Aerosol and refills for vaporizers	kg	L				Free	Free		Free	Free	Free	Free	15%	Ex	7%	2.5%			
	3808.61.90	----	Other	kg	L				Free	Free		Free	Free	Free	Free	15%	10%		2.5%			
	3808.62	--	In packings of a net weight content exceeding 300g but not exceeding 7.5kg :																			
	3808.62.10	----	Mosquito coils	kg	L				Free	Free		Free	Free	Free	20%	15%	Ex	30%	2.5%			
	3808.62.20	----	Mosquito Mats	kg	L				Free	Free		Free	Free	Free	Free	15%	Ex		2.5%			
	3808.62.30	----	Aerosol and refills for vaporizers	kg	L				Free	Free		Free	Free	Free	Free	15%	Ex	7%	2.5%			
	3808.62.90	----	Other	kg	L				Free	Free		Free	Free	Free	Free	15%	10%		2.5%			
	3808.69	--	Other :																			
	3808.69.10	----	Mosquito coils	kg	L/S										20%	15%	Ex	30%	2.5%			
	3808.69.20	----	Other insecticides	kg	L									Free	Free	15%	Ex		2.5%			
	3808.69.90	----	Other	kg	L				Free	Free		Free	Free	Free	Free	15%	Ex		2.5%			
			Mosquito Mats	kg	L/S														2.5%			
		-	Other :																2.5%			
	3808.91	--	Insecticides :																			

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							
	3808.91.10	---	Mosquito coils	kg	L/S											20%	15%	Ex	30%		2.5%	
	3808.91.20	---	Other containing bromomethane (methyl bromide) or bromochloromethane	kg	L										Free	Free	15%	10%			2.5%	
	3808.91.30	---	Mosquito Mats	kg	L/S											Free	15%	Ex			2.5%	
	3808.91.40	---	Aerosol and refills for vaporizers	kg	L											Free	15%	10%	7%		2.5%	
	3808.91.90	---	Other	kg	L										Free	Free	15%	10%			2.5%	
	3808.92	--	Fungicides :																			
	3808.92.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3808.92.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3808.93	--	Herbicides, anti-sprouting products and plant-growth regulators :																			
	3808.93.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3808.93.20	---	N-(phosphonomethyl) Glycine and its salts and derivatives [Glyphosate]	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3808.93.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3808.94	--	Disinfectants :																			
	3808.94.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3808.94.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3808.99	--	Other :																			
	3808.99.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3808.99.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			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							
38.09			Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included.																			
	3809.10	-	With a basis of amylaceous substances	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
		-	Other :																			
	3809.91	--	Of a kind used in the textile or like industries						Free	Free		Free	Free	Free	Free	Ex	10%					
		---	Fabric Softening Preparations and /or Fabric Conditioning Preparations:																			
	3809.91.11	----	In packings not exceeding a net weight of 10 kg	kg		Free			Free	Free		Free	Free	Free	Free	Ex	10%	7%		2.5%		
	3809.91.19	----	Other	kg		Free			Free	Free		Free	Free	Free	Free	Ex	10%			2.5%		
	3809.91.90	----	Other	kg		Free			Free	Free		Free	Free	Free	Free	Ex	10%			2.5%		
	3809.92	--	Of a kind used in the paper or like industries	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	3809.93	--	Of a kind used in the leather or like industries	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
38.10			Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.																			
	3810.10	-	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	3810.90	-	Other	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
38.11			Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquid used for the same purposes as mineral oils.																			
		-	Anti-knock preparations :																			
	3811.11	--	Based on lead compounds	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
	3811.19	--	Other	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
		-	Additives for lubricating oils :																			

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							
	3811.21	--	Containing petroleum oils or oils obtained from bituminous minerals	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3811.29	--	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3811.90	-	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
38.12			Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastic.																			
	3812.10	-	Prepared rubber accelerators	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3812.20	-	Compound plasticisers for rubber or plastics	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
		-	Anti-oxidising preparations and other compound stabilizers for rubber or plastics :																			
	3812.31	--	Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3812.39	--	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
38.13	3813.00		Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.																			
	3813.00.10	---	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3813.00.20	---	Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3813.00.30	---	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3813.00.40	---	Containing bromochloromethane	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3813.00.90	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
38.14	3814.00		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.																			



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							
	3814.00.10	---	Containing methane, ethane or propane chloroflorocarbon (CFCs), whether or not containing hydrochloroflorocarbon (HCFCs)	kg										Free	Free	15%	10%			2.5%		
	3814.00.20	---	Containing methane, ethane or propane hydrochloroflorocarbon (HCFCs) but not containing chloroflorocarbon (CFCs) .	kg										Free	Free	15%	Ex			2.5%		
	3814.00.30	---	Containing carbon tetrachloride, bromochloromethane or 1,1,1 – trichloroethane (methyl chloroform)	kg										Free	Free	15%	Ex			2.5%		
	3814.00.90	---	Other	kg										Free	Free	15%	10%			2.5%		
38.15			Reaction initiator, reaction accelerators and catalytic preparations, not elsewhere specified or included.																			
		-	Supported catalysts :																			
	3815.11	--	With nickel or nickel compounds as the active substance	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
	3815.12	--	With precious metal or precious metal compounds as the active substance	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
	3815.19	--	Other	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	3815.90	-	Other	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
38.16	3816.00.00		<del>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.</del>	kg					Free	Free		Free	Free		Free	15%	10.0%	Rs.20/= per kg		2.5%		
38.16	3816.00		Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	kg					Free	Free		Free	Free		Rs.5/= per kg	15%	10%	Rs.15/= per kg		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							
38.17	3817.00		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.																			
	3817.00.10	---	Mixed alkylbenzenes	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	3817.00.20	---	Mixed alkylnaphthalenes	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
38.18	3818.00		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
38.19	3819.00		Hydraulic brake fluids and other prepare liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	kg					Free	Free		5%	5%		20%	15%	10%	10%		2.5%		
38.20	3820.00		Anti-freezing preparations and prepared de-icing fluids.	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
38.21	3821.00		Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like ) or of plant, human or animal cells.	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
38.22	3822.00.00		<del>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.</del>	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
38.22			Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.																			
		-	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :																			
	3822.11	--	For Malaria	kg	L				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)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	3822.12	--	For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3822.13	--	For blood-grouping	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3822.19	--	Other	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3822.90	-	Other	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
38.23			Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.																			
		-	Industrial monocarboxylic fatty acids; acid oils from refining :																			
	3823.11	--	Stearic acid	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3823.12	--	Oleic acid	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3823.13	--	Tall oil fatty acids	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3823.19	--	Other :																			
	3823.19.10	----	Coconut fatty acid	kg						Free	Free		5%	4.5%	16.7%	20%	15%	10%		2.5%		
	3823.19.20	----	Palm oil fatty acids	kg						Free	Free		5%	4.5%	Free	Free	15%	10%	24%	2.5%		
	3823.19.30	----	Tallow fatty acids	kg						Free	Free		5%	4.5%	Free	Free	15%	Ex	24%	2.5%		
	3823.19.90	----	Other	kg						Free	Free		5%	4.5%	12.5%	15%	15%	10%	5%	2.5%		
	3823.70	-	Industrial fatty alcohols	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
38.24			Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included (+).																			
	3824.10	-	Prepared binders for foundry moulds or cores	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3824.30	-	Non-agglomerated metal carbides mixed together or with metallic binders	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3824.40	-	Prepared additives for cements, mortars or concretes	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3824.50	-	Non-refractory mortars and concretes	kg						Free	Free		Free	Free	Free	Rs.5/= per kg	15%	10%	Rs.15/= per kg	2.5%		
	3824.60	-	Sorbitol other than that of subheading 2905.44	kg						Free	Free		Free	Free		Rs.3/= per kg	15%	10%	Rs.7/= per kg	2.5%		
		-	Mixtures containing halogenated derivatives of methane, ethane or propane :																			
	3824.71.00	--	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	L					Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3824.72.00	--	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	L					Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3824.73.00	--	Containing hydrobromofluorocarbons (HBFCs)	kg	L					Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	3824.74	--	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :																			

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						
	3824.74.10	---	Containing saturated fluorinated derivatives of methanes (F=1 to 3), ethanes (F=2 to 5) and propanes (F=5 to 7), 1,1,1,3,3-pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-Decafluoropentane (HFC-43-10mee)	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.74.20	---	Other, containing substances of subheadings-2903.71 to 2903.75	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.74.90	---	Other	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.75.00	---	Containing carbon tetrachloride	kg	£					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%	
	3824.76.00	---	Containing 1,1,1-trichloroethane (methyl-chloroform)	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.77.00	---	Containing bromomethane (methyl-bromide) or-bromochloromethane	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.78	---	Containing perfluorocarbons (PFCs) or-hydrofluorocarbons (HFCs), but not containing-chlorofluorocarbons (CFCs) or-hydrochlorofluorocarbons (HCFCs) :																		
		---	Mixtures containing pentafluoroethane (R-125),-1,1,1,2-tetrafluoroethane (R-134a) and 1,1,1-Trifluoroethane (R-143a) :																		
	3824.78.11	---	R-404A (R-125 44%, R-134a 4% and R143a 52%)	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.78.19	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
		---	Mixtures containing Difluoromethane (R-32),-Pentafluoroethane (R-125) and 1,1,1,2-Tetrafluoroethane (R-134a) :																		
	3824.78.21	---	R-407A (R-32 20%, R-125 40% and R-134a 40%)	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.78.22	---	R-407B (R-32 10%, R-125 70% and R-134a 20%)	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.78.23	---	R-407C (R-32 23%, R-125 25% and R-134a 52%)	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.78.29	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
		---	Mixtures containing Difluoromethane (R-32) and-Pentafluoroethane (R-125) :																		
	3824.78.31	---	R-410A (R-32 50% and R-125 50%)	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.78.39	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
		---	Mixtures containing Pentafluoroethane (R-125) and-1,1,1-Trifluoroethane (R-143a) :																		
	3824.78.41	---	R-507A (R-125 50% and R-143a 50%)	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.78.49	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
		---	Mixtures containing Trifluoromethane (R-23) and-Hexafluoroethane (R-116) :																		
	3824.78.51	---	R-508A (R-23 39% R-116 61%)	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.78.52	---	R-508B (R-23 46% and R-116 54%)	kg	£					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.78.59	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.78.90	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	3824.79.00	---	Other	kg	£					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%	
		-	Goods specified in Subheading Note 3 to this Chapter :																		
	3824.81	--	Containing oxirane (ethylene oxide)	kg						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)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	3824.82	--	Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3824.83	--	Containing tris(2,3-dibromopropyl) phosphate	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3824.84	--	Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane), dieldrin (ISO,INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3824.85	--	Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)) , including lindane (ISO, INN)	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3824.86	--	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3824.87	--	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3824.88	--	Containg tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3824.89	--	Containing short-chain chlorinated paraffins	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
		-	Other :																			
	3824.91	--	Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2,-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3824.92	--	Polyglycol esters of methylphosphonic acid	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3824.99	--	Other :																			
	3824.99.10	----	De-activated fungus mycelium from penicillin production to be used as animal food	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3824.99.20	----	Road marking paints	kg						Free	Free		Free	Free		20%	15%	Ex	10%		2.5%	
	3824.99.90	----	Other	kg						Free	Free		Free	Free	Free	Free	Con	10%			2.5%	
38.25			Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.																			
	3825.10	-	Municipal waste	kg	L						Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3825.20	-	Sewage sludge	kg	L						Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3825.30	-	Clinical waste	kg	B						Free		Free	Free	Free	Free	15%	Ex			2.5%	
		-	Waste organic solvents :																			
	3825.41	--	Halogenated	kg							Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3825.49	--	Other	kg							Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3825.50	-	Waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg							Free		Free	Free	Free	Free	15%	Ex			2.5%	
		-	Other wastes from chemical or allied industries :																			
	3825.61	--	Mainly containing organic constituents	kg							Free		Free	Free	Free	Free	15%	Ex			2.5%	
	3825.69	--	Other	kg							Free		Free	Free	Free	Free	15%	10%			2.5%	
	3825.90	-	Other	kg							Free		Free	Free	Free	Free	15%	10%			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							
38.26	3826.00		<b>Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.</b>	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
38.27			<b>Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.</b>	kg																2.5%		
		-	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromoflouorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :																			
	3827.11	--	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.12	--	Containing hydrobromofluorocarbons (HBFCs)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.13	--	Containing carbon tetrachloride	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.14	--	Containing 1,1,1-trichloroethane (methyl chloroform)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.20	-	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
		-	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) :																			
	3827.31	--	Containing substances of subheading 2903.41 to 2903.48 :	kg																		
	3827.31.10	---	Containing saturated fluorinated derivatives of methanes (F=1 to 3), ethanes (F=2 to 5) and propanes (F=5 to 7), 1,1,1,3,3-pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-Decafluoropentane (HFC-43-10mee)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.31.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.32	--	Other, containing substances of subheadings 2903.71 to 2903.75	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.39	--	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.40	-	Containing methyl bromide (bromomethane) or bromochloromethane	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
		-	Containing trifluoromethane (HFC-23) or perflouorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :																			
	3827.51	--	Containing trifluoromethane (HFC-23) :																	2.5%		
	3827.51.10	---	R-508A (R-23 39% R-116 61%)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.51.20	---	R-508B (R-23 46% and R-116 54%)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.51.90	---	Other	kg	L					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)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	3827.59	--	Other	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
		-	Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :																			
	3827.61	--	Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a) :																			
	3827.61.10	---	R-404A (R-125 44%, R-134a 4% and R143a 52%)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.61.20	---	R-507A (R-125 50% and R-143a 50%)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.61.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.62	--	Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) :																			
	3827.62.10	---	R-407B (R-32 10%, R-125 70% and R-134a 20%)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.62.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.63	--	Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125) :																			
	3827.63.10	---	R-407A (R-32 20%, R-125 40% and R-134a 40%)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.63.20	---	R-410A (R-32 50% and R-125 50%)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.63.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.64	--	Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) :																			
	3827.64.10	---	R-407C (R-32 23%, R-125 25% and R-134a 52%)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.64.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.65	--	Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.68	--	Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.69	--	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	3827.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		