

Chapter 85

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

Notes.

1.- This Chapter does not cover :

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

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

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

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

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

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

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

5.- For the purposes of heading 85.17 the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6.-For the purposes of heading 85.23 :

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

7.- For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable, or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

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

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

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

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

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

11.- For the purposes of heading 85.39, the expression "light-emitting diode (LED) light sources" covers:

- (a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.43 for the purposes

electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire ensure mechanical and electrical contact.

- (b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

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

- (a) (i) "Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers. Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean :

- (1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
- (2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.
- (4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement
- (5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(iii) "Light-emitting diode (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically...

(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;

(b) "Electronic integrated circuits" are :

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

For the purpose of this definition:

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

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

Subheading Notes.

- 1.- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :
 - writing speed exceeding 0.5 mm per microsecond;
 - time resolution 50 nanoseconds or less;
 - frame rate exceeding 225,000 frames per second.
- 2.- In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.
- 3.- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
- 4.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions

HS Hdq	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				GEN	SG							
85.08		Vacuum cleaners.																								
		- With self-contained electric motor :																								
	8508.11	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u						Free	Free		Free	Free	Free	Free	20%	18%	5%							2.5%	
	8508.19	-- Other	u					Free	Free		Free	Free	Free	Free	Free	18%	10%								2.5%	
	8508.60	- Other vacuum cleaners	u					Free	Free		Free	Free	Free	Free	Free	18%	5%								2.5%	
	8508.70	- Parts	kg					Free	Free		Free	Free	Free	Free	Free	18%	10%								2.5%	
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.																								
	8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	u					15.00%				Free	Free		Free	Free									2.5%	
	8509.80	- Other appliances :	u									Free	Free		Free	Free									2.5%	
	8509.90	- Parts	kg					Free				Free	Free		Free	Free									2.5%	
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.																								
	8510.10	- Shavers	u					15%				Free	Free		Free	Free									2.5%	
	8510.20	- Hair clippers	u									Free	Free		Free	Free									2.5%	
	8510.30	- Hair-removing appliances	u									Free	Free		Free	Free									2.5%	
	8510.90	- Parts	kg					Free				Free	Free		Free	Free									2.5%	
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.																								
	8511.10	- Sparking plugs	u									Free	Free		5%	4.5%		Free	Free	18%	10%					2.5%
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	u									Free	Free		5%	4.5%		10.0%	15%	18%	10%					2.5%
	8511.30	- Distributors; ignition coils	u									Free	Free		5%	4.5%		10.0%	15%	18%	10%					2.5%
	8511.40	- Starter motors and dual purpose starter-generators	u									Free	Free		5%	4.5%		10.0%	15%	18%	10%					2.5%
	8511.50	- Other generators	u									Free	Free		5%	4.5%		10.0%	15%	18%	10%					2.5%
	8511.80	- Other equipment	u									Free	Free		5%	4.5%		10.0%	15%	18%	10%					2.5%
	8511.90	- Parts	kg									Free	Free		5%	4.5%		10.0%	15%	18%	10%					2.5%
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.																								
	8512.10	- Lighting or visual signalling equipment of a kind used on bicycles	u									Free	Free		5%	4.5%		10.0%	15%	18%	10%					2.5%
	8512.20	- Other lighting or visual signalling equipment	u									Free	Free		5%	4.5%		10.0%	15%	18%	10%	0%				2.5%
	8512.30	- Sound signalling equipment	u									Free	Free		5%	4.5%		10.0%	15%	18%	10%					2.5%
	8512.40	- Windscreen wipers, defrosters and demisters	u									Free	Free		5%	4.5%		10.0%	15%	18%	10%					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				GEN	SG						
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.																							
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters	u											5%		20%	18%	5%	10%						2.5%
		<i>Electric Immersion Water Heaters for boiling water</i>	u	S																					
		- Electric space heating apparatus and electric soil heating apparatus :																							
	8516.21	-- Storage heating radiators	u											5%		20%	18%	5%	10%	Free					2.5%
	8516.29	-- Other	u						Free	Free				5%	5%	20%	18%	5%	10%	Free					2.5%
		- Electro-thermic hair-dressing or hand-drying apparatus :																							
	8516.31	-- Hair dryers	u						Free	Free				Free	Free	Free	18%	5%							2.5%
	8516.32	-- Other hair-dressing apparatus	u						Free	Free				Free	Free	Free	18%	5%							2.5%
	8516.33	-- Hand-drying apparatus	u						Free	Free				Free	Free	Free	18%	5%							2.5%
	8516.40	- Electric smoothing irons :	u						Free	Free				Free	Free	Free	20%	18%	5%						2.5%
	8516.50	- Microwave ovens	u			19%			Free	Free				Free	Free	Free	20%	18%	5%						2.5%
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :																							
	8516.60.10	--- Rice cookers	u						Free	Free				Free	Free	Free	20%	18%	5%						2.5%
	8516.60.90	--- Other	u						Free	Free				5%	5%	20%	18%	5%	10%	Free					2.5%
		<i>Electric Hot plates</i>	u	S					Free	Free															2.5%
		- Other electro-thermic appliances :																							
	8516.71	-- Coffee or tea makers	u						Free	Free				Free	Free	Free	18%	5%							2.5%
	8516.72	-- Toasters	u						Free	Free				Free	Free	Free	20%	18%	5%						2.5%
	8516.79	-- Other :																							
	8516.79.10	--- Heaters for diffusing insecticides/ repellents, and equipment for destroying insects	u											Free	Free	Free	Free	18%	5%						2.5%
	8516.79.20	--- Electric kettles	u	S										Free	Free	Free	20%	18%	5%						2.5%
	8516.79.90	--- Other	u											Free	Free	Free	Free	18%	5%						2.5%
	8516.80	- Electric heating resistors	u			18.0%			Free	Free				Free	Free	Free	20%	18%	5%						2.5%
	8516.90	- Parts:																							
	8516.90.10	--- Of rice cookers	kg						Free	Free				Free	Free	Free	Free	18%	5%						2.5%
	8516.90.90	--- Other	kg						Free	Free				5%	5%	20%	18%	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				GEN	SG				
85.17		Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.																					
		- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks :																					
	8517.11	-- Line telephone sets with cordless handsets	u					Free	Free			Free	Free	Free	Free	18%	10%						2.5%
	8517.13	-- Smartphones:																					
	8517.13.10	--- Used	u	L				Free	Free			Free	Free	Free	Free	18%	10%						2.5%
	8517.13.90	--- Other	u	L				Free	Free			Free	Free	Free	Free	18%	5%						2.5%
	8517.14	-- Other telephones for cellular networks or for other wireless networks:																					
	8517.14.10	--- Used	u	L				Free	Free			Free	Free	Free	Free	18%	10%						2.5%
	8517.14.90	--- Other	u	L				Free	Free			Free	Free	Free	Free	18%	10%						2.5%
	8517.18	-- Other	u					Free	Free			Free	Free	Free	20%	18%	10%						2.5%
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :																					
	8517.61	-- Base stations	u	L				Free	Free			Free	Free	Free	Free	18%	10%						2.5%
	8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :																					
	8517.62.10	--- Transmission apparatus with or without reception apparatus	u	L				Free	Free			Free	Free	Free	Free	18%	10%						2.5%
	8517.62.90	--- Other	u					Free	Free			Free	Free	Free	Free	18%	10%						2.5%
	8517.69	-- Other	u					Free	Free			Free	Free	Free	Free	18%	10%						2.5%
	8517.70.00	- Parts :																					
	8517.71	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg					Free	Free			Free	Free	Free	Free	18%	10%						2.5%
	8517.79	-- Other	kg					Free	Free			Free	Free	Free	Free	18%	10%						2.5%
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.																					
	8518.10	- Microphones and stands therefor	u					Free	Free			5%	4.5%	10.0%	15%	18%	10%						2.5%
		- Loudspeakers, whether or not mounted in their enclosures :																					
	8518.21	-- Single loudspeakers, mounted in their enclosures	u					Free	Free			5%	4.5%	10.0%	15%	18%	10%						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					GEN	SG
	8518.22	--	Multiple loudspeakers, mounted in the same enclosure	u						Free	Free		5%	4.5%	10.0%	15%	18%	10%					2.5%	
	8518.29	--	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	10%					2.5%	
	8518.30	-	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u						Free	Free		Free	Free	Free	Free	18%	10%					2.5%	
	8518.40	-	Audio-frequency electric amplifiers	u						Free	Free		5%	4.5%	10.0%	15%	18%	10%					2.5%	
	8518.50	-	Electric sound amplifier sets	u						Free	Free		5%	4.5%	10.0%	15%	18%	10%					2.5%	
	8518.90	-	Parts	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%					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	GEN					SG
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.																					
		- Radio-broadcast receivers capable of operating without an external source of power :																					
	8527.12	-- Pocket-size radio cassette-players	u		Free					Free		Free	Free	Free	Free	18%	Ex						2.5%
	8527.13	-- Other apparatus combined with sound recording or reproducing apparatus	u		Free					Free		Free	Free	Free	Free	18%	5%						2.5%
	8527.19	-- Other :	u		15.4%					Free					20%	18%	5%	7%	Free				2.5%
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :																					
	8527.21	-- Combined with sound recording or reproducing apparatus	u		Free							Free	Free	Free	Free	18%	5%						2.5%
	8527.29	-- Other	u		Free							Free	Free	Free	Free	18%	5%						2.5%
		- Other :														18%							
	8527.91	-- Combined with sound recording or reproducing apparatus	u									Free	Free	Free	20%	18%	5%						2.5%
	8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock	u									Free	Free	Free	Free	18%	5%						2.5%
	8527.99	-- Other	u									Free	Free	Free	Free	18%	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	GEN					SG			
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set)(+).																								
	8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) :																								
	8532.10.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg					Free	Free		Free	Free	Free	Free	Free	18%	5%								2.5%	
	8532.10.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	5%								2.5%	
		- Other fixed capacitors :																								
	8532.21	-- Tantalum :																								
	8532.21.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.21.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.22	-- Aluminium electrolytic :																								
	8532.22.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.22.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	5%								2.5%	
	8532.23	-- Ceramic dielectric, single layer :																								
	8532.23.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.23.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.24	-- Ceramic dielectric, multilayer :																								
	8532.24.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.24.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.25	-- Dielectric of paper or plastics :																								
	8532.25.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.25.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	5%								2.5%	
	8532.29	-- Other :																								
	8532.29.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.29.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	5%								2.5%	
	8532.30	- Variable or adjustable (pre-set) capacitors :																								
	8532.30.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.30.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	5%								2.5%	
	8532.90	- Parts :																								
	8532.90.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	
	8532.90.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	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				GEN	SG					
	8535.29	-- Other	kg						Free	Free		5% or Rs.450/= per kg	4.5% or Rs.409/= per kg		15% or Rs.450/= per kg	18%	5%						2.5%	
	8535.30	- Isolating switches and make-and-break switches	kg						Free	Free		5% or Rs.500/= per kg	4.5% or Rs.455/= per kg		15% or Rs.500/= per kg	18%	5%						2.5%	
	8535.40	- Lightning arresters, voltage limiters and surge suppressors	kg						Free	Free		5% or Rs.800/= per kg	4.5% or Rs.727/= per kg		15% or Rs.800/= per kg	18%	5%						2.5%	
	8535.90	- Other	kg						Free	Free		5% or Rs.350/= per kg	4.5% or Rs.318/= per kg		15% or Rs.350/= per kg	18%	5%						2.5%	
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.																						
	8536.10	- Fuses	kg						Free	Free		4%	1.5%	Free	Free	18%	10%						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				GEN	SG				
	8536.69.21	---- 13A, plugs and sockets of Type – G as defined by International Electrotechnical Commission (IEC); adaptors , connection units etc. which are compatible with 13A plugs and sockets of Type – G as defined by IEC	kg	S											20%	18%	10%	15%				2.5%	
	8536.69.22	---- Other shaver sockets, Universal sockets and travel adaptors	kg	L											20%	18%	10%	10%				2.5%	
	8536.69.29	---- Other	kg	L											20%	18%	10%	10%				2.5%	
	8536.69.90	--- Other	kg												20%	18%	10%	10%				2.5%	
	8536.70	- Connectors for optical fibres, optical fibre bundles or cables	kg		13.5%				Free	Free		6%	4.5%		15%	18%	10%					2.5%	
	8536.90	- Other apparatus :																					
	8536.90.10	--- For a voltage not exceeding 80 V	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%					2.5%	
	8536.90.90	--- Other	kg		18.7%				Free	Free		6%	4.5%		20%	18%	10%					2.5%	
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.																					
	8537.10	- For a voltage not exceeding 1,000 V	kg												20%	18%	10%					2.5%	
	8537.20	- For a voltage exceeding 1,000 V	kg												20%	18%	10%					2.5%	
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.																					
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	10%	Free			2.5%	
	8538.90	- Other	kg										Free	Free	Free	18%	10%					2.5%	
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.																					
	8539.10	- Sealed beam lamp units	u						Free	Free		5%	4.5%	10.0%	15%	18%	5%					2.5%	
		- Other filament lamps, excluding ultra-violet or infra-red lamps :																					
	8539.21	--- Tungsten halogen:																					
	8539.21.10	--- Sealed glass envelopes consist of filament imported for the manufacture of lamps	u						Free	Free		5%	4.5%	10.0%	20%	18%	5%					2.5%	
	8539.21.90	--- Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	5%					2.5%	
	8539.22	--- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:																					
	8539.22.10	--- Sealed glass envelopes consist of filament imported for the manufacture of lamps	u	S											20%	18%	5%	10% or Rs.40/= per unit	Free			2.5%	
	8539.22.20	--- Other, of a power not exceeding 25 W	u	S											20%	18%	5%	10% or Rs.40/= per unit	Free			2.5%	
	8539.22.90	--- Other	u	S											20%	18%	5%	10% or Rs.40/= per unit	Free			2.5%	
	8539.29	-- Other:																					

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					GEN	SG
	8541.43	--	Photovoltaic cells assembled in modules or made up into panels	u						Free	Free		Free	Free	Free	Free	18%	Ex					Ex	
	8541.49	--	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other semiconductor devices :																					
	8541.51	--	Semiconductor-based transducers	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	8541.59	--	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	8541.60	-	Mounted piezo-electric crystals	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	8541.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	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				GEN	SG							
85.42		Electronic integrated circuits.																								
		- Electronic integrated circuits :																								
	8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u						Free	Free		Free	Free	Free	Free	Free	18%	5%							2.5%	
	8542.32	-- Memories	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	5%							2.5%	
	8542.33	-- Amplifiers	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	5%							2.5%	
	8542.39	-- Other	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	5%							2.5%	
	8542.90	- Parts	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	5%							2.5%	
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.																								
	8543.10	- Particle accelerators	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	Ex							2.5%	
	8543.20	- Signal generators	u				Free	Free		Free	Free	Free	Free	Free	Free	Free	18%	5%							2.5%	
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	Ex							2.5%	
	8543.40	- Electronic cigarettes and similar personal electric vaporising devices	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	Ex							2.5%	
	8543.70	- Other machines and apparatus :	u																						2.5%	
	8543.70.10	--- Television boosters	u				13.5%	Free	Free		5%	4.5%	10.0%	15%	18%	Ex									2.5%	
	8543.70.20	--- Equipment for destroying or repelling pests	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	5%							2.5%	
	8543.70.90	--- Other	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	Ex							2.5%	
	8543.90	- Parts	kg					Free	Free		Free	Free	Free	Free	Free	Free	18%	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				GEN	SG					
85.46		Electrical Insulators of any material.																						
	8546.10	- Of glass	kg						Free	Free		5%	4.5%	10.0%	20%	18%	5%							2.5%
	8546.20	- Of ceramics	kg							Free		5%	4.5%	10.0%	20%	18%	5%							2.5%
	8546.90	- Other	kg						Free				4.5%	10.0%	20%	18%	5%							2.5%
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.																						
	8547.10	- Insulating fittings of ceramics	kg						Free	Free			4.5%	10.0%	20%	18%	5%							2.5%
	8547.20	- Insulating fittings of plastics	kg						Free	Free		5%	5%	20.0%	20%	18%	5%							2.5%
	8547.90	- Other	kg											10.0%	20%	18%	5%							2.5%
85.48	8548.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	kg						Free	Free		5%	4.5%	10.0%	20%	18%	5.0%							2.5%
85.49		Electrical and electronic waste and scrap																						
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :																						
	8549.11	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators:																						
	8549.11.10	--- Spent	kg	L								5%	4.5%	20.0%	20%	18%	Ex	10%	Free				2.5%	
	8549.11.90	--- Other	kg	L								5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	8549.12	-- Other, containing lead, cadmium or mercury:																						
	8549.12.10	--- Spent	kg	L								5%	4.5%	20.0%	20%	18%	Ex	10%	Free				2.5%	
	8549.12.90	--- Other	kg	L								5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	8549.13	-- Sorted by chemical type and not containing lead, cadmium or mercury:																						
	8549.13.10	--- Spent	kg	L								5%	4.5%	20.0%	20%	18%	Ex	10%	Free				2.5%	
	8549.13.90	--- Other	kg	L								5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	8549.14	-- Unsorted and not containing lead, cadmium or mercury:																						
	8549.14.10	--- Spent	kg	L								5%	4.5%	20.0%	20%	18%	Ex	10%	Free				2.5%	
	8549.14.90	--- Other	kg	L								5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	8549.19	-- Other:																						
	8549.19.10	--- Spent	kg	L								5%	4.5%	20.0%	20%	18%	Ex	10%	Free				2.5%	
	8549.19.90	--- Other	kg	L								5%	4.5%	10.0%	20%	18%	Ex						2.5%	
		- Of a kind used principally for the recovery of precious metal :																						

