

Chapter 36

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

Notes.

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

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

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

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
36.01	3601.00	Propellent powders.	kg	L					Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
36.02	3602.00	Prepared explosives, other than propellent Powders.	kg	L				9.0%	Free	Free		5%	4.5%	10%	10%	18%	Ex					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%	10%	10%	18%	Ex					2.5%	
	3603.20	- Detonating cords	kg	L					Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	3603.30	- Percussion caps	kg	L					Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	3603.40	- Detonating caps	kg	L					Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	3603.50	- Igniters	kg	L					Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	3603.60	- Electric detonators	kg	L					Free	Free		5%	4.5%	10%	10%	18%	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			Gen	SG	GEN	SG			
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.																					
	3604.10	- Fireworks	kg	L	18%				Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
	3604.90	- Other	kg	L					Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
36.05	3605.00	Matches, other than pyrotechnic articles of heading 36.04. <i>Safety Matches</i>													20%	18%	Ex		10%				
				S																			
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 ³	kg		15%				Free	Free		5%	5%		20%	18%	Ex		15% or Rs. 120/= per kg	Free		2.5%	
	3606.90	- Other	kg		Free				Free	Free		5%	5%		Free	18%	Ex		8% or Rs. 60/= per kg	Free		2.5%	