Chapter 1

Live animals

Note.

1.- This Chapter covers all live animals except :

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
(b) Cultures of micro-organisms and other products of heading 30.02; and
(c) Animals of heading 95.08.

HS Hdg	HS Code		Description	Unit	ICL / SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
01.01			**Live horses, asses, mules and hinnies (+).**																				
		-	Horses:																				
	0101.21	--	Pure-bred breeding animals	u							Free		5%	4.5%	Free	Free	18%	Ex				2.5%	
	0101.29	--	Other	u							Free		Free	Free	Free	Free	18%	Ex				2.5%	
	0101.30	-	Asses	u							Free		Free	Free	Free	Free	18%	Ex				2.5%	
	0101.90	-	Other	u							Free		Free	Free	Free	Free	18%	Ex				2.5%	
01.02			**Live bovine animals (+).**																				
		-	Cattle:																				
	0102.21	--	Pure-bred breeding animals	u	L					Free	Free		Free		Free	Free	18%	Ex				Ex	
	0102.29	--	Other	u	L						Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Buffalo:																				
	0102.31	--	Pure-bred breeding animals	u	L					Free	Free		Free		Free	Free	18%	Ex				2.5%	
	0102.39	--	Other	u	L						Free		Free	Free	Free	Free	18%	Ex				2.5%	
	0102.90	-	Other	u	L						Free		Free	Free	Free	Free	18%	Ex				2.5%	
01.03			**Live Swine (+).**																				
	0103.10	-	Pure-bred breeding animals	u	L					Free	Free		Free		Free	Free	18%	Ex				2.5%	
		-	Other :																				
	0103.91	--	Weighing less than 50 kg	u	L						Free		5%	5%	20%	Free	18%	Ex				2.5%	
	0103.92	--	Weighing 50 kg or more	u	L						Free				20%	Free	18%	Ex				2.5%	

HS Hdg	HS Code		Description	Unit	ICL / SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
01.04			**Live sheep and goats.**																				
		-	Sheep :																				
	0104.10.10	---	Pure-bred breeding animals	u	L						Free			Free	Free	Free	18%	Ex				2.5%	
	0104.10.90	---	Other	u	L						Free			5%	20%	Free	18%	Ex				2.5%	
		-	Goats :																				
	0104.20.10	---	Pure-bred breeding animals	u	L						Free			Free	Free	Free	18%	Ex				Ex	
	0104.20.90	---	Other	u	L						Free			Free	Free	Free	18%	Ex				2.5%	
01.05			**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls (+).**																				
		-	Weighing not more than 185 g :																				
		--	Fowls of the species *Gallus domesticus* :																				
	0105.11.10	---	Day-old chicks for breeding	u							Free				Free	Free	18%	Ex				2.5%	
	0105.11.20	---	Other Day-old chicks	u							Free				Free	Free	18%	Ex				2.5%	
	0105.11.90	---	Other	u							Free					Free	18%	Ex				2.5%	
		--	Turkeys :																				
	0105.12.10	---	Less than 2 weeks old, for breeding	u							Free				Free	Free	18%	Ex				2.5%	
	0105.12.90	---	Other	u							Free					Free	18%	Ex				2.5%	
		--	Ducks :																				
	0105.13.10	---	For Breeding	u							Free				Free	Free	18%	Ex				2.5%	
	0105.13.90	---	Other	u							Free					Free	18%	Ex				2.5%	
		--	Geese :																				
	0105.14.10	---	For Breeding	u							Free				Free	Free	18%	Ex				2.5%	
	0105.14.90	---	Other	u							Free					Free	18%	Ex				2.5%	
		--	Guinea fowls:																				
	0105.15.10	---	For Breeding	u							Free				Free	Free	18%	Ex				2.5%	
	0105.15.90	---	Other	u							Free					Free	18%	Ex				2.5%	
		-	Other :																				
	0105.94	--	Fowls of the species *Gallus domesticus*	u							Free					Free	18%	Ex				2.5%	
	0105.99	--	Other	u							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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
01.06			**Other live animals.**																				
		-	Mammals :																				
	0106.11	--	Primates	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.12	--	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.13	--	Camels and other camelids (*Camelidae*)	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.14	--	Rabbits and hares	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
		--	Other :																				
	0106.19.10	---	Elephants other than tuskers	u						Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.19.20	---	Tuskers	u						Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.19.90	---	Other	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.20	-	Reptiles (including snakes and turtles)	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
		-	Birds :																				
	0106.31	--	Birds of prey	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.32	--	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.33	--	Ostriches; emus (*Dromaius novaehollandiae*)	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.39	--	Other	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
		-	Insects :																				
	0106.41	--	Bees	u						Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.49	--	Other	u						Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	0106.90	-	Other	u	L					Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	

Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover :

(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
(b) Edible, non-living insects (heading 04.10);
(c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
(d) Animal fat, other than products of heading 02.09 (Chapter 15).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
02.01			**Meat of bovine animals, fresh or chilled.**																					
	0201.10	-	Carcasses and half-carcasses	kg	L									5%		20%	18%	Ex					2.5%	
	0201.20	-	Other cuts with bone in	kg	L									5%		20%	18%	Ex					2.5%	
	0201.30	-	Boneless	kg	L									5%		20%	18%	Ex					2.5%	
02.02			**Meat of bovine animals, frozen.**																					
	0202.10	-	Carcasses and half-carcasses	kg	L									5%		20%	18%	Ex					2.5%	
	0202.20	-	Other cuts with bone in	kg	L									5%		20%	18%	10%	6%				2.5%	
	0202.30	-	Boneless	kg	L									5%		20%	18%	10%	6%				2.5%	
02.03			**Meat of swine, fresh, chilled or frozen.**																					
		-	Fresh or chilled :																					
	0203.11	--	Carcasses and half-carcasses	kg							Free					20%	18%	Ex					2.5%	
	0203.12	--	Hams, shoulders and cuts thereof, with bone in	kg							Free					20%	18%	Ex					2.5%	
	0203.19	--	Other	kg							Free					20%	18%	Ex					2.5%	
		-	Frozen :																					
	0203.21	--	Carcasses and half-carcasses	kg							Free					20%	18%	Ex					2.5%	
	0203.22	--	Hams, shoulders and cuts thereof, with bone in	kg							Free					20%	18%	10%	6%				2.5%	
	0203.29	--	Other	kg							Free					20%	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
02.04			**Meat of sheep or goats, fresh, chilled or frozen (+).**																					
	0204.10	-	Carcasses and half-carcasses of lamb, fresh or chilled	kg	L						Free					20%	18%	Ex					2.5%	
		-	Other meat of sheep, fresh or chilled :														18%							
	0204.21	--	Carcasses and half-carcasses	kg	L						Free					20%	18%	Ex					2.5%	
	0204.22	--	Other cuts with bone in	kg	L						Free					20%	18%	Ex					2.5%	
	0204.23	--	Boneless	kg	L						Free					20%	18%	Ex					2.5%	
	0204.30	-	Carcasses and half-carcasses of lamb, frozen	kg	L						Free					20%	18%	10%	6%				2.5%	
		-	Other meat of sheep, frozen :																					
	0204.41	--	Carcasses and half-carcasses	kg	L						Free					20%	18%	10%	6%				2.5%	
	0204.42	--	Other cuts with bone in	kg	L						Free					20%	18%	10%	6%				2.5%	
	0204.43	--	Boneless	kg	L						Free					20%	18%	10%	6%				2.5%	
	0204.50	-	Meat of goats	kg	L											20%	18%	10%	6%	10%	Free		2.5%	
02.05	0205.00		**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	kg							Free			5%		20%	18%	Ex					2.5%	
02.06			**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**																					
	0206.10	-	Of bovine animals, fresh or chilled	kg	L									5%		20%	18%	10%	6%				2.5%	
		-	Of bovine animals, frozen :																					
	0206.21	--	Tongues	kg	L									5%		20%	18%	Ex					2.5%	
	0206.22	--	Livers	kg	L					Free	Free		5%	5%		20%	18%	Ex					2.5%	
	0206.29	--	Other	kg	L									5%		20%	18%	Ex					2.5%	
	0206.30	-	Of swine, fresh or chilled	kg	L						Free					20%	18%	Ex					2.5%	
		-	Of swine, frozen :																					
	0206.41	--	Livers	kg	L						Free					20%	18%	Ex					2.5%	
	0206.49	--	Other	kg	L						Free					20%	18%	Ex					2.5%	
	0206.80	-	Other, fresh or chilled	kg	L						Free					20%	18%	Ex					2.5%	
	0206.90	-	Other, frozen	kg	L						Free					20%	18%	Ex					2.5%	
02.07			**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**																					
		-	Of fowls of the species *Gallus domesticus* :																					
	0207.11	--	Not cut in pieces, fresh or chilled	kg												Rs.220/= per kg	18%	Ex					2.5%	
	0207.12	--	Not cut in pieces, frozen	kg												Rs.220/= per kg	18%	Ex					2.5%	
	0207.13	--	Cuts and offal, fresh or chilled	kg												Rs.220/= per kg	18%	Ex					2.5%	
	0207.14	--	Cuts and offal, frozen	kg												Rs.220/= per kg	18%	Ex					2.5%	
		-	Of turkeys :																					
	0207.24	--	Not cut in pieces, fresh or chilled	kg							Free					20%	18%	Ex		10%			2.5%	
	0207.25	--	Not cut in pieces, frozen	kg							Free					20%	18%	10%		10%			2.5%	
	0207.26	--	Cuts and offal, fresh or chilled	kg							Free					20%	18%	Ex		10%			2.5%	
	0207.27	--	Cuts and offal, frozen	kg							Free			5%		20%	18%	Ex		10%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
		-	Of ducks :																					
	0207.41	--	Not cut in pieces, fresh or chilled	kg							Free					20%	18%	Ex		10%			2.5%	
	0207.42	--	Not cut in pieces, frozen	kg							Free					20%	18%	10%		10%			2.5%	
	0207.43	--	Fatty livers, fresh or chilled	kg							Free					20%	18%	Ex		10%			2.5%	
	0207.44	--	Other, fresh or chilled	kg							Free					20%	18%	Ex		10%			2.5%	
	0207.45	--	Other, frozen	kg							Free					20%	18%	Ex		10%			2.5%	
		-	Of geese :																					
	0207.51	--	Not cut in pieces, fresh or chilled	kg							Free					20%	18%	Ex		10%	Free		2.5%	
	0207.52	--	Not cut in pieces, frozen	kg							Free					20%	18%	Ex		10%	Free		2.5%	
	0207.53	--	Fatty livers, fresh or chilled	kg							Free					20%	18%	Ex		10%	Free		2.5%	
	0207.54	--	Other, fresh or chilled	kg							Free					20%	18%	Ex		10%	Free		2.5%	
	0207.55	--	Other, frozen	kg							Free					20%	18%	Ex		10%	Free		2.5%	
	0207.60	-	Of guinea fowls	kg							Free					20%	18%	Ex		10%			2.5%	
02.08			**Other meat and edible meat offal, fresh, chilled or frozen.**																					
	0208.10	-	Of rabbits or hares	kg		18.00%				Free	Free		5%	5%	Free	20%	18%	Ex					2.5%	
	0208.30	-	Of primates	kg	L					Free	Free		5%	5%	Free	20%	18%	Ex					2.5%	
	0208.40	-	Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	L					Free	Free		5%	5%		20%	18%	Ex					2.5%	
	0208.50	-	Of reptiles (including snakes and turtles)	kg	L					Free	Free		5%	5%	Free	20%	18%	Ex					2.5%	
	0208.60	-	Of camels and other camelids (*Camelidae*)	kg	L					Free	Free		5%	5%	Free	20%	18%	Ex					2.5%	
	0208.90	-	Other :																					
	0208.90.10	---	Frogs' legs	kg						Free	Free		5%	5%	Free	20%	18%	Ex					2.5%	
	0208.90.90	---	Other	kg	L					Free	Free		5%	5%		20%	18%	Ex					2.5%	
02.09			**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**																					
	0209.10	-	Of pigs	kg							Free			5%		20%	18%	Ex					2.5%	
	0209.90	-	Other	kg							Free			5%		20%	18%	Ex					2.5%	
02.10			**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**																					
		-	Meat of swine :																					
	0210.11	--	Hams, shoulders and cuts thereof, with bone in	kg						Free	Free		5%	5%		20%	18%	Ex		10%	Free		2.5%	
	0210.12	--	Bellies (streaky) and cuts thereof	kg						Free	Free		5%	5%		20%	18%	10%		10%	Free		2.5%	
	0210.19	--	Other	kg						Free	Free		5%	5%		20%		Ex		10%	Free		2.5%	
	0210.20	-	Meat of bovine animals	kg	L					Free	Free		5%	5%		20%	18%	Ex		10%	Free		2.5%	
		-	Other, including edible flours and meals of meat or meat offal :																					
	0210.91	--	Of primates	kg	L					Free	Free		5%	5%	Free	20%	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0210.92	--	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	L					Free	Free		5%	5%		20%	18%	Ex					2.5%	
	0210.93	--	Of reptiles (including snakes and turtles)	kg	L					Free	Free		5%	5%	Free	20%	18%	Ex					2.5%	
	0210.99	--	Other	kg	L					Free	Free		5%	5%	Free	20%	18%	Ex		10%	Free		2.5%	

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover :

(a) Mammals of heading 01.06;
(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
(c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2.- In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

3.- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

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			
03.01			**Live fish (+).**																					
		-	Ornamental fish :																					
		--	Freshwater :																					
	0301.11.10	---	Restricted species under the Fisheries Ordinance	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.11.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		--	Other :																					
	0301.19.10	---	Restricted species under the Fisheries Ordinance	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.19.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other live fish :																					
	0301.91	--	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.92	--	Eels (*Anguilla spp.*)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.93	--	Carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	0301.94	--	Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.95	--	Southern bluefin tunas (*Thunnus maccoyii*)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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			
03.02			**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 (+).**																					
		-	Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:																					
	0302.11	--	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.13	--	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorchynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.14	--	Atlantic Salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.19	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
		-	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*),excluding edible fish offal of subheadings 0302.91 to 0302.99:																					
	0302.21	--	Halibut (*Reinhardtius hippoglassoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.22	--	Plaice (*Pleuronectes platessa*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.23	--	Sole (*Solea spp.*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.24	--	Turbots (*Psetta maxima*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.29	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
		-	Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																					
	0302.31	--	Albacore or longfinned tunas (*Thunnus alalunga*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.32	--	Yellowfin tunas (*Thunnus albacares*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.33	--	Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	kg						Free			5%	4.5%		20%	18%	Ex					2.5%	
	0302.34	--	Bigeye tunas (*Thunnus obesus*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.35	--	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.36	--	Southern bluefin tunas (*Thunnus maccoyii*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.39	--	Other	kg									5%	4.5%		20%	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			
		-	Herrings *(Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus)*, Indian Mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp* .) ,jack and horse mackerel (*Trachurus spp* .),jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), Scads (Decapterus spp.), capelin (Mallotus villosus*) , swordfish (*Xiphias gladius,* Kawakawa*(Euthynnus affinis),* bonitos *(Sarda spp.),* marlins, sailfishes, spearfish *(Istiophoridae),* excluding edible fish offal of subheadings 0302.91 to 0302.99 :																						
	0302.41	--	Herrings (*Clupea harengus, Clupea pallasii*)	kg						Free			5%	4.5%		20%	18%	Ex					2.5%	*
	0302.42	--	Anchovies (*Engraulis spp* .)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.43	--	Sardines (*Sardina pilchardus, Sardinops spp.*), Sardinella *(Sardinella spp.*), brisling or sprats (*Sprattus sprattus*) sardinella	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.44	--	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.45	--	Jack and horse mackerel (*Trachurus spp* .)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.46	--	Cobia (*Rachycentron canadum*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.47	--	Swordfish (*Xiphias gladius*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.49	--	Other	kg												20%	18%	Ex					2.5%	*
		-	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae,Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding* edible fish offal of subheadings 0302.91 to 0302.99:																					
	0302.51	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.52	--	Haddock (*Melanogrammus aeglefinus*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.53	--	Coalfish (*Pollachius virens*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.54	--	Hake (*Merluccius spp., Urophycis spp* .)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.55	--	Alaska Pollock (*Theragra chalcogramma*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.56	--	Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.59	--	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	*
		-	Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp.,Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp.,Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.)* ,Nile perch *(Lates niloticus*) and snakeheads (*Channa spp.*),excluding edible fish offal of subheadings 0302.91 to 0302.99 :																						
	0302.71	--	Tilapias (*Oreochromis spp* .)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.72	--	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	kg									5%	4.5%		20%	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			
	0302.73	--	Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.74	--	Eels (*Anguilla spp.*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.79	--	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	*
		-	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:																					
	0302.81	--	Dogfish and other sharks	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.82	--	Rays and skates (*Rajidae*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.83	--	Toothfish *(Dissostichus spp.*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.84	--	Seabass (*Dicentrarchus spp*.)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.85	--	Seabream (Sparidae)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
		--	Other :																					
	0302.89.10	---	Linna fish *(Decapterus punctatus, Decapterus russelli)*	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.89.90	---	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	*
		-	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																					
	0302.91	--	Livers, roes and milt	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.92	--	Shark fins	kg												20%	18%	Ex					2.5%	*
	0302.99	--	Other	kg												20%	18%	Ex					2.5%	*
03.03			**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 (+).**																					
		-	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
	0303.11	--	Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.12	--	Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch,Oncorhynchus masou* and *Oncorhynchus rhodurus*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.13	--	Atlantic salmon (*Salmo salar)* and Danube salmon (*Hucho hucho*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.14	--	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae,Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.19	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
		-	Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*.,*Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp. , Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus , Catla catla, Labeo spp.,Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.),* eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
	0303.23	--	Tilapias (*Oreochromis spp.*)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.24	--	Catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	kg							Free		13.5%	4.5%		20%	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			
	0303.25	--	Carp (*Cyprinus spp., Carassius spp.,Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus,Catla catla, Labeo spp.,Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	kg								Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.26	--	Eels (*Anguilla spp.*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.29	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
		-	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
	0303.31	--	Halibut (*Reinhardtius hippoglassoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.32	--	Plaice (*Pleuronectes platessa*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.33	--	Sole (*Solea spp.*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.34	--	Turbots (*Psetta maxima)*	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.39	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
		-	Tunas (of the genus *Thunnus)*, skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99 .																					
	0303.41	--	Albacore or longfinned tunas (*Thunnus alalunga*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0303.42	--	Yellowfin tunas (*Thunnus albacares*)	kg									13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.43	--	Skipjack tuna (stripe-bellied bonito) *(Katsuwonus pelamis)*	kg									13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.44	--	Bigeye tunas (*Thunnus obesus*)	kg									13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.45	--	Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	kg									13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.46	--	Southern bluefin tunas (*Thunnus maccoyii*)	kg									13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.49	--	Other	kg									13.5%	4.5%		20%	18%	Ex					2.5%	*
		-	Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp*.), sardinella (*Sardinella spp.*) , brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp*.), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp*.), cobia (*Rachycentron canadum*), Silver pomfrets (*Pampus spp*.), Pacific saury (*Cololabis saira*), Scads (*Decapterus spp.)*, Capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae),* excluding edible fish offal of subheadings 0303.91 to 0303.99:																							
	0303.51	--	Herrings *(Clupea harengus, Clupea pallasii)*	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0303.53	--	Sardines (*Sardina pilchardus*, *Sardinops spp*.), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0303.54	--	Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)	kg	L								13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.55	--	Jack and horse mackerel (*Trachurus spp.*)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.56	--	Cobia (*Rachycentron canadum*)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.57	--	Swordfish (*Xiphias gladius*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.59	--	Other	kg												20%	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			
		-	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding edible fish offal of subheadings 0303.91 and 0303.99 :																					
	0303.63	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0303.64	--	Haddock (*Melanogrammus aeglefinus*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.65	--	Coalfish (*Pollachius virens*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.66	--	Hake (*Merluccius spp., Urophycis spp.*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.67	--	Alaska Pollock (*Theragra chalcogramma*)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.68	--	Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.69	--	Other	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
		-	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
	0303.81	--	Dogfish and other sharks	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.82	--	Rays and skates (*Rajidae*)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.83	--	Toothfish (*Dissostichus spp.*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.84	--	Seabass (*Dicentrarchus spp.*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
		--	Other :																					
	0303.89.10	---	Linna fish *(Decapterus punctatus, Decapterus russelli)*	kg	B						Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.89.90	---	Other	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
		-	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																					
	0303.91	--	Livers, roes and milt	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.92	--	Shark fins	kg												20%	18%	Ex					2.5%	*
		--	Other :																					
	0303.99.10	---	Tuna heads	kg												20%	18%	Ex					2.5%	*
	0303.99.90	---	Other	kg												20%	18%	Ex					2.5%	*
03.04			**Fish fillets and other fish meat (whether or not minced), fresh,chilled or frozen.**																					
		-	Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus* , Catla catla, *Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.),* eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :																					
	0304.31	--	Tilapias (*Oreochromis spp.*)	kg												20%	18%	Ex					2.5%	
	0304.32	--	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	kg												20%	18%	Ex					2.5%	
	0304.33	--	Nile Perch (*Lates niloticus*)	kg												20%	18%	Ex					2.5%	
	0304.39	--	Other	kg												20%	18%	Ex					2.5%	
		-	Fresh or chilled fillets of other fish :																					
	0304.41.00	--	Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg												20%	18%	10%	6%					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			
	0304.42.00	--	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg												20%	18%	Ex					2.5%	
	0304.43.00	--	Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)	kg												20%	18%	Ex					2.5%	
	0304.44.00	--	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*	kg												20%	18%	Ex					2.5%	
	0304.45.00	--	Swordfish (*Xiphias gladius*)	kg												20%	18%	Ex					2.5%	
	0304.46.00	--	Toothfish (*Dissostichus spp*.)	kg												20%	18%	Ex					2.5%	
		--	Dogfish and other sharks :																					
	0304.47.10	---	Sharks	kg												20%	18%	10%					2.5%	
	0304.47.90	---	Other	kg												20%	18%	Ex					2.5%	
	0304.48.00	--	Rays and skates (*Rajidae*)	kg												20%	18%	Ex					2.5%	
	0304.49.00	--	Other	kg												20%	18%	Ex					2.5%	
		-	Other, fresh or chilled :																					
	0304.51.00	--	Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus),Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.),* eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg												20%	18%	Ex					2.5%	
	0304.52.00	--	Salmonidae	kg												20%	18%	Ex					2.5%	
	0304.53.00	--	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*	kg												20%	18%	Ex					2.5%	
	0304.54.00	--	Swordfish (*Xiphias gladius*)	kg												20%	18%	Ex					2.5%	
	0304.55.00	--	Toothfish (*Dissostichus spp*.)	kg												20%	18%	Ex					2.5%	
		--	Dogfish and other sharks :																					
	0304.56.10	---	Sharks	kg												20%	18%	Ex					2.5%	
	0304.56.90	---	Other	kg												20%	18%	Ex					2.5%	
	0304.57	--	Rays and skates (Rajidae)	kg												20%	18%	Ex					2.5%	
	0304.59	--	Other	kg												20%	18%	10%					2.5%	
		-	Frozen fillets of tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp *(Cyprinus spp., Carassius spp.,Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus ,Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.),* eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.) :																					
	0304.61	--	Tilapias (*Oreochromis spp.*)	kg										5%	4.5%		20%	18%	Ex					2.5%	
	0304.62	--	Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	kg										5%	4.5%		20%	18%	10%	6%				2.5%	
	0304.63	--	Nile Perch (*Lates niloticus*)	kg										5%	4.5%		20%	18%	Ex					2.5%	
	0304.69	--	Other	kg										5%	4.5%		20%	18%	Ex					2.5%	
		-	Frozen fillets of fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae* :																					

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			
	0304.71	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus)*	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.72	--	Haddock (*Melanogrammus aeglefinus*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.73	--	Coalfish (*Pollachius virens*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.74	--	Hake (*Merluccius spp., Urophycis spp*.)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.75	--	Alaska Pollock (*Theragra chalcogramma*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.79	--	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	
		-	Frozen fillets of other fish :																					
	0304.81	--	Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.82	--	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.83	--	Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.84	--	Swordfish (*Xiphias gladius*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.85	--	Toothfish (*Dissostichus spp.*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.86	--	Herrings (*Clupea harengus, Clupea pallasii*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.87	--	Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*) :	kg																				
	0304.87.10	---	Big eye tuna (*Thunnus obesus*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.87.90	---	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	
		--	Dogfish,other sharks, rays and skates (*Rajidae*) :																					
	0304.88.10	---	Sharks	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.88.90	---	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.89	--	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	
		-	Other, frozen:																					
	0304.91	--	Swordfish (*Xiphias gladius*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.92	--	Toothfish (*Dissostichus spp.*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.93	--	Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*, eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg									5%	4.5%		20%	18%	10%					2.5%	
	0304.94	--	Alaska Pollock (Theragra chalcogramma)	kg									5%	4.5%		20%	18%						2.5%	
	0304.95	--	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae,* other than Alaska Pollock (*Theragra chalcogramma*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
		--	Dogfish and other sharks :																					
	0304.96.10	---	Sharks	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.96.90	---	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.97	--	Rays and skates (*Rajidae*)	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.99	--	Other	kg									5%	4.5%		20%	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			
03.05			**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process (+).**																					
	0305.20	-	Livers ,roes and milt of fish , dried, smoked, salted or in brine	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Fish fillets, dried, salted or in brine, but not smoked:																					
	0305.31	--	Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg						Free	Free		5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.32	--	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*	kg						Free	Free		5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.39	--	Other	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.7/= per kg			2.5%	
		-	Smoked fish, including fillets, other than edible fish offal :																					
	0305.41	--	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic Salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.7/= per kg			2.5%	
	0305.42	--	Herrings (*Clupea harengus, Clupea pallasii*)	kg						Free			5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.43	--	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg						Free			5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.44	--	Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus*, *Hypophthalmichthys spp*.,*Cirrhinus spp*., *Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg							Free			5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.49	--	Other	kg						Free			5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
		-	Dried fish, other than edible fish offal, whether or not salted but not smoked :																					
	0305.51	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg						Free	Free		Free	Free		Rs. 5 per kg	18%	Ex		Rs.15/= per kg	Rs.16/= 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			GEN	SG	GEN	SG			
	0305.52	--	Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg							Free			Free	Free	Free	Free	18%	Ex					2.5%	*
	0305.53	--	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae,* other than cod*(Gadus morhua, Gadus ogac,Gadus macrocephalus)*	kg							Free			Free	Free	Free	Free	18%	Ex					2.5%	*
	0305.54	--	Herrings *(Clupea harengus, Clupea pallasii)* anchovies *(Engraulis spp.)*, sardines *(Sardina pilchardus, Sardinops spp.)*, sardinella *(Sardinella spp.)*, brisling or sprats *(Sprattus sprattus)*, mackerel *(Scomber scombrus, Scomber australasicus, Scomber japonicus)*, Indian mackerels *(Rastrelliger spp.)*, seerfishes *(Scomberomorus spp.)*, jack and horse mackerel *(Trachurus spp.)*, jacks, crevalles *(Caranx spp.)*, cobia *(Rachycentron canadum)*, silver pomfrets *(pampus spp.)* Pacific saury *(Cololabis saira)*, scads *(Decapterus spp.),* capelin*(Mallotus villosus)*, swordfish *(Xiphias gladius)*, Kawakawa *(Euthynnus affinis)*, bonitos *(Sarda spp.)*, marlins, sailfishes, spearfish *(Istiophordae):*																						
	0305.54.10	---	Sprats	kg						Free			Free	Free		Free	18%	Ex					2.5%	*
	0305.54.90	---	Other	kg						Free			Free	Free		Free	18%	Ex					2.5%	*
		--	Other :																					
	0305.59.10	---	Maldive fish and substitutes thereof	kg						Free				Free		Free	18%	Ex					2.5%	*
	0305.59.30	---	Sharks	kg		Free				Free			Free			Free	18%	Ex					2.5%	*
	0305.59.90	---	Other	kg		Free				Free			Free			Free	18%	Ex					2.5%	*
		-	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :																					
	0305.61	--	Herrings (*Clupea harengus, Clupea pallasii*)	kg						Free			5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.62	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg						Free	Free		5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.63	--	Anchovies (*Engraulis spp.*)	kg						Free			5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.64	--	Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*, eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg							Free			5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.69	--	Other	kg						Free			5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
		-	Fish fins, heads, tails, maws and other edible fish offal :																					

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			
	0305.71	--	Shark fins	kg		10%				Free				Free		20%	18%	Ex		Rs.15/= per kg			2.5%	
		--	Fish heads, tails and maws :																					
	0305.72.10	---	Fish maws	kg		10%				Free				Free		20%	18%	Ex		Rs.15/= per kg			2.5%	
	0305.72.90	---	Other	kg		Free				Free			Free		Free	Free	18%	Ex					2.5%	
	0305.79	--	Other	kg						Free			5%	4.5%		20%	18%	Ex					2.5%	
03.06			**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.**																					
		-	Frozen :																					
	0306.11	--	Rock lobster and other sea crawfish (*Palinurus spp. Panulirus spp. Jasus spp.*)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0306.12	--	Lobsters (*Homarus spp.*)	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.14	--	Crabs	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.15	--	Norway lobsters (*Nephrops norvegicus*)	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.16	--	Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*)	kg							Free		5%	4.5%		20%	18%	Ex		40% or Rs.280/= per kg			2.5%	
	0306.17	--	Other shrimps and prawns	kg							Free		5%	4.5%		20%	18%	Ex		40% or Rs.280/= per kg			2.5%	
	0306.19	--	Other	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
		-	Live, Fresh or chilled :																					
	0306.31	--	Rock lobster and other sea crawfish *(Palinurus spp., Panulirus spp., Jasus spp.)*	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.32	--	Lobsters (*Homarus spp.*)	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.33	--	Crabs	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.34	--	Norway lobsters (Nephrops norvegicus)	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.35	--	Cold -water shrimps and prawns (*Pandalus spp., Crangon crangon*)	kg							Free		5%	4.5%		20%	18%	Ex		40% or Rs.250/= per kg			2.5%	
	0306.36	--	Other shrimps and prawns																					
	0306.36.10	---	Shrimp and Prawns Brood Stock (*Penaeus monodon* and *Litopenaeus vannamei*) approved by Department of Fisheries	kg							Free		5%	4.5%		20%	18%	10%					2.5%	
	0306.36.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex		40% or Rs.250/= per kg			2.5%	
	0306.39	--	Other	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
		-	Other :																					
	0306.91	--	Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.92	--	Lobsters (*Homarus spp.*)	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.93	--	Crabs	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.94	--	Norway lobsters (*Nephrops norvegicus)*	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.95	--	Shrimps and prawns	kg							Free		5%	4.5%		20%	18%	10%		40% or Rs.230/= per kg			2.5%	
	0306.99	--	Other	kg							Free		5%	4.5%		20%	18%	Ex		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			GEN	SG	GEN	SG			
03.07			**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.**																					
			Oysters :																					
	0307.11	--	Live, fresh or chilled	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.12	--	Frozen	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.19	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Scallops and other molluscs of the family *Pectinidae* :																					
	0307.21	--	Live, fresh or chilled :																					
	0307.21.10	---	Live	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.21.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.22	--	Frozen	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.29	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Mussels (*Mytilus spp., Perna spp.*) :																					
		--	Live, fresh or chilled :																					
	0307.31.10	---	Live	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.31.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.32	--	Frozen	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.39	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Cuttle fish and squid :																					
	0307.42	--	Live, fresh or chilled	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0307.43	--	Frozen	kg							Free		5%	4.5%		20%	18%	10%		10%			2.5%	
	0307.49	--	Other	kg							Free		5%	4.5%		20%	18%	10%		10%			2.5%	
		-	Octopus (*Octopus spp.*) :																					
		--	Live, fresh or chilled :																					
	0307.51.10	---	Live	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.51.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.52	--	Frozen	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.59	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Snails, other than sea snails :																					
	0307.60.10	---	Live, fresh, chilled or frozen	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.60.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Clams, cockles and ark shells(families *Arcidae*, *Arcticidae*,*Cardiidae*, *Donacidae*,*Hiatellidae*,*Mactridae*,*Mesodesmatidae*, *Myidae*,*Semelidae*,*Solecurtidae*, *Solenidae*, *Tridacnidae* and *Veneridae*) :																					
	0307.71	--	Live, fresh or chilled	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.72	--	Frozen	kg							Free					20%	18%	Ex					2.5%	
	0307.79	--	Other	kg							Free					20%	18%	Ex					2.5%	
		-	Abalone (*Haliotis spp.*) and stromboid conchs (Strombus *spp*.):																					
	0307.81	--	Live, fresh or chilled abalone (*Haliotis spp.)*	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.82	--	Live, fresh or chilled stromboid conchs *(Strombus spp.)*	kg												20%	18%	Ex		10%	Free		2.5%	
	0307.83	--	Frozen Abalone *(Haliotis spp.)*	kg							Free					20%	18%	Ex					2.5%	
	0307.84	--	Frozen stromboid conchs *(Strombus spp.)*	kg												20%	18%	Ex		10%	Free		2.5%	
	0307.87	--	Other abalone *(Haliotis spp.)*	kg							Free					20%	18%	Ex					2.5%	
	0307.88	--	Other stromboid conchs *(strombus spp.)*	kg												20%	18%	Ex		10%	Free		2.5%	
		-	Other :																					
		--	Live, fresh or chilled :																					
	0307.91.10	---	Live	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.91.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.92	--	Frozen	kg							Free			4.5%		20%	18%	Ex					2.5%	
		--	Other :																					
	0307.99.10	---	Dried murex meat/ ramosus meat	kg							Free			4.5%		20%	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			
	0307.99.90	---	Other	kg							Free			4.5%		20%	18%	Ex					2.5%	
03.08			**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.**																					
		-	Sea cucumbers (*Stichopus japonicus, Holothuroidea*) :																					
	0308.11	--	Live, fresh or chilled	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0308.12	--	Frozen	kg							Free					20%	18%	Ex		10%			2.5%	
	0308.19	--	Other	kg							Free					20%	18%	Ex		10%			2.5%	
		-	Sea urchins (*Strongylocentrotus spp.*, *Paracentrotus lividus*, *Loxechinus albus*, *Echinus esculentus*) :																					
	0308.21	--	Live, fresh or chilled	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0308.22	--	Frozen	kg							Free					20%	18%	Ex					2.5%	
	0308.29	--	Other	kg							Free					20%	18%	Ex					2.5%	
	0308.30	-	Jellyfish (*Rhopilema spp.*)	kg							Free					20%	18%	Ex					2.5%	
		-	Other :																				2.5%	
	0308.90.10	---	Live rock marine organisms produced on artificial substrates	kg							Free					20%	18%	Ex					2.5%	
	0308.90.90	---	Other	kg							Free					20%	18%	Ex					2.5%	
03.09			**Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.**																					
	0309.10	-	Of fish	kg						Free	Free		5%	4.5%		20%	18%	Ex		5%			2.5%	
	0309.90	-	Other :																					
		---	Of crustaceans :																					
	0309.90.11	----	Frozen	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0309.90.19	----	Other	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0309.90.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	

Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

1.- The expression "milk" means full cream milk or partially or completely skimmed milk.

2.- For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

3.- For the purposes of heading 04.05 :

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.

4.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :

(a) a milkfat content, by weight of the dry matter, of 5 % or more;
(b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
(c) they are moulded or capable of being moulded.

5.- This Chapter does not cover :

(a) Non-living insects, unfit for human consumption (heading 05.11);
(b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
(c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06);or
(d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

6.- For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Subheading Notes.

1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG				
04.01			**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**																				
	0401.10	-	Of a fat content, by weight, not exceeding 1%	kg							Free					20%	18%	10%		10%		2.5%	
	0401.20	-	Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg							Free					20%	18%	Ex		10%		2.5%	
	0401.40	-	Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	kg							Free					20%	18%	Ex		10%		2.5%	
	0401.50	-	Of a fat content, by weight, exceeding 10 %	kg							Free					20%	18%	10%		10%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG				
04.02			**Milk and cream, concentrated or containing added sugar or other sweetening matter (+).**																				
	0402.10	-	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	kg												20% or Rs.225/= per kg	18%	10%				2.5%	
			Full Cream Milk Powder, Low Fat Milk Powder, Non-Fat (Skimmed) Milk Powder	kg	S																		
		-	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :																				
	0402.21	--	Not containing added sugar or other sweetening matter	kg												20% or Rs.225/= per kg	18%	10%				2.5%	
			Full Cream Milk Powder, Low Fat Milk Powder, Non-Fat (Skimmed) Milk Powder	kg	S																		
	0402.29	--	Other	kg												20% or Rs.225/= per kg	18%	10%				2.5%	
			Full Cream Milk Powder, Low Fat Milk Powder, Non-Fat (Skimmed) Milk Powder	kg	S																		
		-	Other :																				
	0402.91	--	Not containing added sugar or other sweetening matter	kg							Free					20%	18%	10%	6%			2.5%	
		--	Other :																				
	0402.99.10	---	Sweetened condensed milk	kg	S											20%	18%	Ex		10%		2.5%	
			Condensed Milk	kg																			
	0402.99.90	---	Other	kg	S											20%	18%	10%				2.5%	
			Condensed Milk	kg																			
04.03			**Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**																				
	0403.20	-	Yogurt	kg												20% or Rs.750/= per kg	18%	Ex		10% or Rs.400/= per kg		2.5%	*
	0403.90	-	Other	kg												20% or Rs.750/= per kg	18%	Ex		10% or Rs.400/= per kg		2.5%	*
04.04			**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**																				
	0404.10	-	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg							Free					10%	18%	10%		15% or Rs.85= per kg		2.5%	
	0404.90	-	Other	kg												20% or Rs.400/= per kg	18%	10%		20% or Rs.400/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG				
04.05			**Butter and other fats and oils derived from milk ; dairy spreads.**																				
	0405.10	-	Butter	kg	S						Free					20% or Rs.750/= per kg	18%	Ex		10% or Rs.400/= per kg		2.5%	*
	0405.20	-	Dairy spreads	kg							Free					20% or Rs.750/= per kg	18%	Ex		10% or Rs.400/= per kg		2.5%	*
			Dairy Fat Spread		S																		
	0405.90	-	Other	kg												20% or Rs.700/= per kg	18%	Ex		10% or Rs.350/= per kg		2.5%	*
			Dairy Fat Spread		S																		
04.06			**Cheese and curd (+).**																				
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg							Free					20% or Rs.650/= per kg	18%	10%		25% or Rs.500/= per kg		2.5%	
	0406.20	-	Grated or powdered cheese, of all kinds	kg							Free		5%	4.5%		20%	18%	Ex		25% or Rs.500/= per kg		2.5%	*
	0406.30	-	Processed cheese, not grated or powdered	kg							Free		5% or Rs.88/= per kg	5% or Rs.88/= per kg		20% or Rs.650/= per kg	18%	10%		40% or Rs.800/= per kg		2.5%	
	0406.40	-	Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	kg							Free		5% or Rs.88/= per kg	5% or Rs.88/= per kg		20% or Rs.650/= per kg	18%	10%		25% or Rs.500/= per kg		2.5%	
	0406.90	-	Other cheese	kg							Free					20% or Rs.650/= per kg	18%	10%		40% or Rs.800/= per kg		2.5%	
04.07			**Birds' eggs, in shell, fresh, preserved or cooked.**																				
		-	Fertilised eggs for incubation :																				
	0407.11	--	Of fowls of the species *Gallus domesticus*	kg							Free					Rs.110/= per kg	18%	Ex				2.5%	
	0407.19	--	Other	kg							Free					Rs.110/= per kg	18%	Ex				2.5%	
		-	Other fresh eggs :																				
	0407.21	--	Of fowls of the species *Gallus domesticus*	kg							Free					Rs.110/= per kg	18%	Ex				2.5%	
	0407.29	--	Other	kg							Free					20% or Rs.110/= per kg	18%	Ex				2.5%	
	0407.90	-	Others	kg							Free					20% or Rs.150/= per kg	18%	Ex		10% or Rs.75/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG				
04.08			**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.**																				
		-	Egg yolks :																				
	0408.11	--	Dried	kg	L						Free					20%	18%	Ex		5%		2.5%	
	0408.19	--	Other	kg							Free					20%	18%	Ex		20% or Rs.400/= per kg		2.5%	
		-	Other :																				
	0408.91	--	Dried	kg	L						Free					20%	18%	Ex		5%		2.5%	
	0408.99	--	Other	kg							Free					20%	18%	Ex		20% or Rs.400/= per kg		2.5%	
04.09	0409.00		**Natural honey.**	kg												20%	18%	10%		10%		2.5%	
04.10			**Insects and other edible prodcuts of animal origin, not elsewhere specified or included.**																				
	0410.10	-	Insects	kg							Free					20%	18%	Ex		40% or Rs.800/= per kg		2.5%	
	0410.90	-	Other	kg							Free					20%	18%	Ex		40% or Rs.800/= per kg		2.5%	

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1.- This Chapter does not cover :

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
(b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
(d) Prepared knots or tufts for broom or brush making (heading 96.03).

2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty									SG	Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD				GEN	SG				
05.01	0501.00		**Human hair, unworked, whether or not washed or scoured; waste of human hair.**																				
	0501.00.10	---	Waste human hair	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	0501.00.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
05.02			**Pigs', Hogs' or boars' bristles and hair, badger hair and other brush making hair; waste of such bristles or hair.**																				
	0502.10	-	Pigs', hogs' or boars' bristles and hair and waste thereof	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	0502.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
[05.03]																							
05.04	0504.00		**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
05.05			**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (+).**																				
	0505.10	-	Feathers of a kind used for stuffing; down	kg						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	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG				
	0505.90	-	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
05.06			**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.**																				
		-	Ossein and bones treated with acid :																				
	0506.10.10	---	Waste	kg	L	5%				Free	Free		5%	4.5%	Free	10%	18%	Ex				2.5%	
	0506.10.90	---	Other	kg	L	5%				Free	Free		5%	4.5%	Free	10%	18%	Ex				2.5%	
		-	Other :																				
	0506.90.10	---	Waste	kg	L	5%				Free	Free		5%	4.5%	Free	10%	18%	Ex				2.5%	
	0506.90.90	---	Other	kg	L	5%				Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
05.07			**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.**																				
		-	Ivory; ivory powder and waste :																				
	0507.10.10	---	Shark teeth	kg							Free				10%	10%	18%	Ex				2.5%	
	0507.10.90	---	Other	kg							Free				10%	10%	18%	Ex				2.5%	
	0507.90	-	Other	kg							Free				10%	10%	18%	Ex				2.5%	
05.08	0508.00		**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**																				
	0508.00.10	---	Chanks	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	0508.00.20	---	Conch shells other than chanks	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	0508.00.90	---	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
[05.09]																							
05.10	0510.00		**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**																				
	0510.00.10	---	Ambergirs	kg	L					Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	0510.00.90	---	Other	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	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG				
05.11			**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**																				
	0511.10	-	Bovine semen	kg		Free				Free	Free		Free		Free	Free	18%	Ex				2.5%	
		-	Other :																				
	0511.91	--	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :																				
	0511.91.10	---	Fish waste	kg	L					Free	Free		5%	4.5%		10%	18%	Ex				2.5%	
	0511.91.20	---	Artemia eggs	kg						Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%	
	0511.91.30	---	Shark jaws	kg						Free	Free		4%	1.5%	10%	10%	18%	Ex				2.5%	
	0511.91.40	---	Cuttlefish,squid and milkfish (chano) in small sizes, unfit for human consumption and certified by the Ministry of Fisheries & Aquatic Resources Development for use as fishing baits	kg	L					Free	Free		4%	1.5%	10%	10%	18%	10%	6%			2.5%	
	0511.91.90	---	Other	kg	L					Free	Free		4%	1.5%	10%	10%	18%	10%	6%			2.5%	
	0511.99	--	Other :																				
	0511.99.10	---	Fellmongery waste	kg	L	7.50%				Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	0511.99.20	---	Swine semen	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	0511.99.30	---	Goat semen	kg						Free	Free		Free		Free	Free	18%	10%	6%			2.5%	
	0511.99.40	---	Embryos	kg	L					Free	Free		Free		Free	Free	18%	Ex				2.5%	
	0511.99.50	---	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	0511.99.60	---	Natural sponges of animal origin	kg		7.50%				Free	Free		5%	4.5%		10%	18%	Ex				2.5%	
	0511.99.70	---	Operculum of chicoreas ramosus *(Nakla or operculum of murex*)	kg	L	7.50%				Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	0511.99.90	---	Other	kg	L	7.50%				Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes.

1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
06.01			**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.**																				
	0601.10	-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u							Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :																				
	0601.20.10	---	Chicory roots	u							Free		5%	4.5%		10%	18%	Ex				2.5%	
	0601.20.90	---	Other	u							Free		Free	Free	Free	Free	18%	Ex				2.5%	
06.02			**Other live plants (including their roots), cuttings and slips; mushroom spawn (+).**																				
	0602.10	-	Unrooted cuttings and slips	u							Free		Free	Free	Free	Free	Ex	Ex				2.5%	
		-	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts																				
	0602.20.10	---	*In vitro* propogated plants with or without media like *agar*, of the stages 2 or 3 according to the tissue culture industry standards	u											Free	Free	Ex	Ex				2.5%	
	0602.20.90	---	Other	u											Free	Free	Ex	Ex				2.5%	
		-	Rhododendrons and azaleas, grafted or not																				
	0602.30.10	---	*In vitro* propogated plants with or without media like *agar*, of the stages 2 or 3 according to the tissue culture industry standards	u							Free		Free	Free	Free	Free	Ex	Ex				2.5%	
	0602.30.90	---	Other	u							Free		Free	Free	Free	Free	Ex	Ex				2.5%	
		-	Roses, grafted or not																				
	0602.40.10	---	*In vitro* propogated plants with or without media like *agar*, of the stages 2 or 3 according to the tissue culture industry standards	u							Free		Free	Free	Free	Free	Ex	Ex				2.5%	
	0602.40.90	---	Other	u							Free		Free	Free	Free	Free	Ex	Ex				2.5%	
		-	Other :																				
		---	Tea																				
	0602.90.11	----	*In vitro* propogated plants with or without media like *agar*, of the stages 2 or 3 according to the tissue culture industry standards	kg							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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	0602.90.19	----	Other	kg							Free				Free	Free	18%	Ex				2.5%	
		---	Aquatic plants																				
	0602.90.21	----	*In vitro* propogated plants with or without media like *agar*, of the stages 2 or 3 according to the tissue culture industry standards	kg							Free				Free	Free	18%	Ex				2.5%	
	0602.90.29	----	Other	kg							Free				Free	Free	18%	Ex				2.5%	
		---	Other																				
	0602.90.91	----	*In vitro* propogated plants with or without media like *agar*, of the stages 2 or 3 according to the tissue culture industry standards	kg							Free				Free	Free	Ex	Ex				2.5%	
	0602.90.99	----	Other	kg							Free				Free	Free	Ex	10%	6%			2.5%	
06.03			**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**																				
		-	Fresh :																				
	0603.11	--	Roses	kg							Free					20%	18%	10%		40% or Rs.360/= per kg		2.5%	
	0603.12	--	Carnations	kg							Free					20%	18%	Ex		40% or Rs.360/= per kg		2.5%	
	0603.13	--	Orchids	kg							Free					20%	18%	Ex		40% or Rs.360/= per kg		2.5%	
	0603.14	--	Chrysanthemums	kg							Free					20%	18%	Ex		40% or Rs.360/= per kg		2.5%	
	0603.15	--	Lilies (*Lilium spp.*)	kg							Free					20%	18%	Ex		40% or Rs.360/= per kg		2.5%	
		--	Other :																				
	0603.19.10	---	Anthuriums	kg							Free					20%	18%	Ex		40% or Rs.360/= 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			Gen	SG				
	0603.19.90	---	Other	kg							Free					20%	18%	10%		40% or Rs.360/= per kg		2.5%	
	0603.90	-	Other	kg							Free					20%	18%	10%		40% or Rs.360/= per kg		2.5%	
06.04			**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**																				
	0604.20	-	Fresh	kg							Free					20%	18%	Ex		20% or Rs.180/= per kg		2.5%	
	0604.90	-	Other	kg							Free					20%	18%	Ex		20% or Rs.180/= per kg		2.5%	

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

1.- This Chapter does not cover forage products of heading 12.14.

2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn *(Zea mays var. saccharata)*, fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram *(Majorana hortensis or Origanum majorana)*.

3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :

(a) dried leguminous vegetables, shelled (heading 07.13);
(b) sweet corn in the forms specified in headings 11.02 to 11.04;
(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
(d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4.- However, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta are excluded from this Chapter (heading 09.04).

5.- Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
07.01			**Potatoes, fresh or chilled (+).**																					
	0701.10	-	Seed	kg							Free		Free		Free	Free	Ex	10%	6%				2.5%	
	0701.90	-	Other	kg												Rs.20/= per kg	18%	Ex					2.5%	*
07.02	0702.00		**Tomatoes, fresh or chilled.**	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
07.03			**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**																					
		-	Onions and shallots :																					
	0703.10.10	---	Red onions	kg												Rs.30/= per kg	18%	Ex					2.5%	*
	0703.10.20	---	B' onions	kg												20% or Rs.30/= per kg	18%	Ex		10% or Rs.20/= per kg			2.5%	*
	0703.10.30	---	Other onions	kg												Rs.15/= per kg	18%	Ex					2.5%	
	0703.10.90	---	Other	kg												Rs.30/= per kg	18%	10%					2.5%	
	0703.20	-	Garlic	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0703.90	-	Leeks and other alliaceous vegetables	kg												20%	18%	Ex		40% or Rs.140/= per kg			2.5%	
07.04			**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0704.10	-	Cauliflowers and broccoli:																					
	0704.10.10	---	Cauliflowers	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0704.10.20	---	Broccoli	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0704.20	-	Brussels sprouts	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0704.90	-	Other	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
07.05			**Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.**																					
		-	Lettuce :																					
	0705.11	--	Cabbage lettuce (head lettuce)	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0705.19	--	Other	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
		-	Chicory :																					
	0705.21	--	Witloof chicory (*Cichorium intybus var. foliosum*)	kg							Free					20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0705.29	--	Other	kg							Free					20%	18%	Ex		40% or Rs.180/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
07.06			**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**																					
	0706.10	-	Carrots and turnips	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0706.90	-	Other	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
07.07			**Cucumbers and gherkins, fresh or chilled**																					
	0707.00.10	---	Cucumbers	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0707.00.20	---	Gherkins	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
07.08			**Leguminous vegetables, shelled or unshelled, fresh or chilled.**																					
	0708.10.00	-	Peas *(Pisum sativum)*	kg							Free					20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0708.20.00	-	Beans *(Vigna spp., Phaseolus spp.)*	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0708.90.00	-	Other leguminous vegetables	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
07.09			**Other vegetables, fresh or chilled.**																					
	0709.20.00	-	Asparagus	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.30.00	-	Aubergines (egg-plants)	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.40.00	-	Celery other than celeriac	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
		-	Mushrooms and truffles :																					
	0709.51.00	--	Mushrooms of the genus *Agaricus*	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0709.52	--	Mushrooms of the genus *Boletus*	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.53	--	Mushrooms of the genus *Cantharellus*	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.54	--	Shiitake (*Lentinus edodes*)	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.55	--	Matsutake (*Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)*	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.56	--	Truffles (*Tuber spp.)*	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.59	--	Other :	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.60	-	Fruits of the genus *Capsicum* or of the genus *Pimenta*	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.70	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
		-	Other :																					
	0709.91	--	Globe artichokes	kg							Free					20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.92	--	Olives	kg												20%	18%	10%	6%	40% or Rs.180/= per kg	24% or Rs.88/= per kg		2.5%	
	0709.93	--	Pumpkins, squash and gourds (*Cucurbita spp*.)	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
		--	Other :																				2.5%	
		---	Sweet corn *(Zea mays var.saccharata*), whether or not on the cob :																					
	0709.99.11	----	Sweet corn certified for sowing and rendered inedible by chemical treatment												Free	Free	18%	Ex					2.5%	
	0709.99.12	----	Other	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	
	0709.99.20	---	Other	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
07.10			**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**																					
	0710.10	-	Potatoes :																					
	0710.10.10	---	Uncooked	kg												Rs.60/= per kg	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0710.10.20	---	Cooked	kg												Rs.60/= per kg	18%	Ex		25% or Rs.180/= per kg			2.5%	
		-	Leguminous vegetables, shelled or unshelled :																					
		--	Peas *(Pisum sativum)* :																					
	0710.21.10	---	Uncooked	kg							Free					20%	18%	10%		40% or Rs.270/= per kg			2.5%	
	0710.21.20	---	Cooked	kg							Free					20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
		--	Beans *(Vigna spp., Phaseolus spp.)* :																					
	0710.22.10	---	Uncooked	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
	0710.22.20	---	Cooked	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
		--	Other :																					
	0710.29.10	---	Uncooked	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
	0710.29.20	---	Cooked	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
		-	Spinach, New Zealand spinach and orache spinach (garden spinach) :																					
	0710.30.10	---	Uncooked	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
	0710.30.20	---	Cooked	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
		-	Sweet corn :																					
	0710.40.10	---	Uncooked	kg							Free					20%	18%	10%		40% or Rs.270/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0710.40.20	---	Cooked	kg							Free					20%	18%	10%		40% or Rs.270/= per kg			2.5%	
		-	Other Vegetables :																					
	0710.80.10	---	Uncooked	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
	0710.80.20	---	Cooked	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
		-	Mixtures of vegetables :																					
	0710.90.10	---	Uncooked	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
	0710.90.20	---	Cooked	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
07.11			**Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.**																					
	0711.20	-	Olives	kg							Free			5%		20%	18%	10%		40% or Rs.270/= per kg			2.5%	
		-	Cucumbers and gherkins :																					
	0711.40.10	---	Cucumbers	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
	0711.40.90	---	Gherkins	kg												20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
		-	Mushrooms and truffles :																					
	0711.51	--	Mushrooms of the genus *Agaricus*	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg			2.5%	
	0711.59	--	Other	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg			2.5%	
		-	Other vegetables; mixtures of vegetables :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0711.90.10	---	Garlic	kg												20% or Rs.150 /= per Kg	18%	Ex		40% or Rs.270/= per kg			2.5%	
	0711.90.20	---	Onion	kg												Rs.50/= per kg	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0711.90.30	---	Capers	kg							Free					20%	18%	Ex		40% or Rs.270/= per kg			2.5%	
	0711.90.90	---	Other	kg												20%	18%	10%		40% or Rs.270/= per kg			2.5%	
07.12			**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**																					
	0712.20.00	-	Onions	kg							Free					Rs.60/= per kg	18%	5%		Rs.150/= per kg			2.5%	
		-	Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles :																					
	0712.31	--	Mushrooms of the genus *Agaricus*	kg							Free		5%	5%		20%	18%	10%		40% or Rs.360/= per kg			2.5%	
	0712.32	--	Wood ears *(Auricularia spp.)*	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg			2.5%	
	0712.33	--	Jelly fungi *(Tremella spp.)*	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg			2.5%	
	0712.34	--	Shiitake (*Lentinus edodes*)	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg			2.5%	
	0712.39	--	Other	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg			2.5%	
		-	Other vegetables; mixtures of vegetables :																					
	0712.90.10	---	Garlic	kg												20% or Rs 150/= per Kg	18%	5%		40% or Rs.270/= per kg			2.5%	
	0712.90.21	----	Palmyrah Tubers (Odiyal) whole, cut sliced or broken	kg												20%	18%			Rs.450/= per kg				
	0712.90.22	----	Palmyrah Tuber Flour (Odiyal Flour)	kg												20%	18%			Rs.450/= per kg				
	0712.90.90	---	Other	kg												20%	18%	10%		Rs.450/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
07.13			**Dried leguminous vegetables, shelled, whether or not skinned or split (+).**																					
		-	Peas (*Pisum sativum*) :																					
	0713.10.10	---	Whole	kg												20%	18%	Ex		10%			2.5%	*
	0713.10.20	---	Split	kg												20%	18%	Ex		10%			2.5%	*
		-	Chickpeas (garbanzos) :																					
	0713.20.10	---	Whole	kg							Free					20%	18%	Ex					2.5%	*
	0713.20.20	---	Split	kg							Free					20%	18%	Ex					2.5%	*
		-	Beans (*Vigna spp., Phaseolus spp.*) :																					
		--	Beans of the species *Vigna mungo (L.) Hepper* or *Vigna radiata (L.) Wilczek* :																					
		---	Green gram (moong):																					
	0713.31.11	----	Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	18%	Ex					2.5%	
	0713.31.19	----	Other	kg												Rs.70/= per kg	18%	Ex					2.5%	*
		---	Black gram :																					
	0713.31.21	----	Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	18%	Ex					2.5%	
	0713.31.22	----	Skinned, whether or not split	kg												20%	18%	Ex					2.5%	*
	0713.31.29	----	Other	kg												20%	18%	Ex					2.5%	*
	0713.31.90	---	Other	kg												20%	18%	Ex		10%			2.5%	
		--	Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*) :																					
	0713.32.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg							Free				Free	Free	18%	Ex					2.5%	
	0713.32.90	---	Other	kg							Free					20%	18%	10%		10%			2.5%	
		--	Kidney beans, including white pea beans (*Phaseolus vulgaris*):																					
	0713.33.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg							Free				Free	Free	Ex	Ex					2.5%	
	0713.33.90	---	Other	kg							Free					20%	18%	10%		10%			2.5%	
		--	Bambara beans (*Vigna subterranea or Voandzeia subterranea*) :																					
	0713.34.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	18%	Ex					2.5%	
	0713.34.90	---	Other	kg												20%	18%	Ex		10%			2.5%	
		--	Cow peas (*Vigna unguiculata*) :																					
	0713.35.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	18%	Ex					2.5%	
	0713.35.90	---	Other	kg												Rs.70/= per kg	18%	Ex					2.5%	*
		--	Other :																					
	0713.39.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	18%	Ex					2.5%	
	0713.39.90	---	Other	Kg												20%	18%	10%		10%			2.5%	
		-	Lentils :																					
		---	Massor dhal (red lentils) whole or split :																					
	0713.40.11	----	Whole	kg										Free		Free	18%	Ex					2.5%	*
			Whole Red Lentils		S																			
	0713.40.12	----	Split	kg										Free		Free	18%	Ex					2.5%	*
			Split Red Lentils		S																			
		---	Whole or split yellow lentils :																					
	0713.40.21	----	Whole	kg										Free		Free	18%	Ex					2.5%	*
	0713.40.22	----	Split	kg										Free		Free	18%	Ex					2.5%	*
	0713.40.90	---	Other	kg										22.4%		20%	18%	Ex		10%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0713.50	-	Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina, Vicia faba var. minor*)	kg							Free					20%	18%			10%			2.5%	
		-	Pigeon peas (*Cajanus cajan*) :																					
	0713.60.10	---	Toor Dhal	kg												Rs.45/= per kg	18%	10%	6%				2.5%	
	0713.60.90	---	Other	kg												20%	18%	10%		10%			2.5%	
	0713.90	-	Other	kg												20%	18%	10%		10%			2.5%	
07.14			**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**																					
	0714.10	-	Manioc (cassava)	kg												20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0714.20	-	Sweet potatoes	kg												20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0714.30	-	Yams (*Dioscorea spp.*)	kg												20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0714.40	-	Taro (*Colocasia spp*.)	kg												20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0714.50	-	Yautia (*Xanthosoma spp.*)	kg												20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0714.90	-	Other	kg							Free					20%	18%	Ex		25% or Rs.180/= per kg			2.5%	

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.
2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :

(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),
provided that they retain the character of dried fruit or dried nuts.

4.- Heading 08.12 applies to fruits and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
08.01			**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled (+).**																					
		-	Coconuts :																					
		--	Desiccated :																					
	0801.11.10	---	Edible 'Copra'	kg							Free					20%	18%	Ex		20% or Rs.165/= per kg			2.5%	
	0801.11.90	---	Other	kg	L						Free					20%	18%	Ex		20% or Rs.165/= per kg			2.5%	*
	0801.12	--	In the inner shell (endocarp)	kg							Free					20%	18%	Ex		20% or Rs.165/= per kg			2.5%	
		--	Other :																	20% or Rs.165/= per kg				
	0801.19.20	---	Seed Coconut	kg & u							Free				20%	20%	18%	Ex		20% or Rs.165/= per kg	24% or Rs.88/= per kg		2.5%	
	0801.19.30	---	King coconut	kg & u							Free					20%	18%	Ex		20% or Rs.165/= per kg	24% or Rs.88/= per kg		2.5%	
	0801.19.90	---	Other	kg	L						Free					20%	18%	Ex		20% or Rs.165/= per kg	24% or Rs.88/= per kg		2.5%	
		-	Brazil nuts :																					
		--	In shell :																					
	0801.21.10	---	Fresh	kg							Free				20%	20%	18%	Ex		40% or Rs.330/= per kg	24% or Rs.88/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0801.21.90	---	Other	kg							Free				20%	20%	18%	Ex		40% or Rs.330/= per kg	24% or Rs.88/= per kg		2.5%	
	0801.22	--	Shelled	kg							Free				20%	20%	18%	Ex		40% or Rs.330/= per kg	24% or Rs.88/= per kg		2.5%	
		-	Cashew nuts :																					
		--	In shell :																					
	0801.31.10	---	Fresh	kg	L						Free					20%	18%	Ex		10%			2.5%	
	0801.31.90	---	Other	kg	L						Free					20%	18%	Ex		10%			2.5%	
	0801.32	--	Shelled	kg	L						Free					20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
08.02			**Other nuts, fresh or dried, whether or not shelled or peeled.**																					
		-	Almonds :																					
		--	In shell :																					
	0802.11.10	---	Fresh	kg							Free			5%	20%	20%	18%	10%	6%	10%	Free		2.5%	
	0802.11.90	---	Other	kg							Free			5%	20%	20%	18%	10%	6%	25% or Rs.180/= per kg	24% or Rs.88/= per kg		2.5%	
	0802.12	--	Shelled	kg							Free			5%	20%	20%	18%	10%	6%	25% or Rs.180/= per kg	24% or Rs.88/= per kg		2.5%	
		-	Hazelnuts or filberts (*Corylus spp.*) :																					
		--	In shell :																					
	0802.21.10	---	Fresh	kg							Free			5%	20%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
	0802.21.90	---	Other	kg							Free			5%	20%	20%	18%	Ex		25% or Rs.180/= per kg	24% or Rs.88/= per kg		2.5%	
	0802.22	--	Shelled	kg							Free				20%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
		-	Walnuts :																					
		--	In shell :																					
	0802.31.10	---	Fresh	kg							Free			5%	20%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
	0802.31.90	---	Other	kg							Free			5%	20%	20%	18%	Ex		25% or Rs.180/= per kg	24% or Rs.88/= per kg		2.5%	
	0802.32	--	Shelled	kg							Free				20%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
		-	Chestnuts (*Castanea spp.*) :																					
	0802.41	--	In shell	kg							Free			5%	20%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
	0802.42	--	Shelled	kg							Free			5%	20%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
		-	Pistachios :																					
	0802.51	--	In shell	kg							Free			5%	20%	20%	18%	10%	6%	10%	24% or Rs.88/= per kg		2.5%	
	0802.52	--	Shelled	kg							Free			5%	20%	20%	18%	10%	6%	10%	24% or Rs.88/= per kg		2.5%	
		-	Macadamia nuts :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0802.61	--	In shell	kg							Free			5%	20%	20%	18%	Ex		10%	Free		2.5%	
	0802.62	--	Shelled	kg							Free			5%	20%	20%	18%	10%	6%	10%	24% or Rs.88/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0802.70	-	Kola nuts (*Cola spp*.)	kg							Free				20%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
		-	Areca nuts :																					
	0802.80.10	---	Fresh (not shelled or peeled)	kg	LS						Free					20%	18%	Ex		40% or Rs.320/= per kg			2.5%	
	0802.80.90	---	Other	kg	LS						Free					20%	18%	Ex		40% or Rs.320/= per kg			2.5%	
	0802.90.00	-	Other :																					
		--	Pine nuts, in shell :																				2.5%	
	0802.91.10	---	Fresh	kg							Free					20%	18%	Ex		10%			2.5%	
	0802.91.90	---	Other	kg							Free					20%	18%	Ex		10%			2.5%	
	0802.92	--	Pine nuts, shelled	kg							Free					20%	18%	Ex		10%			2.5%	
	0802.99	--	Other :																				2.5%	
	0802.99.10	---	Fresh (not shelled or peeled)	kg							Free					20%	18%	Ex		10%			2.5%	
	0802.99.90	---	Other	kg							Free					20%	18%	Ex		10%			2.5%	
08.03			**Bananas, including plantains, fresh or dried.**																					
	0803.10	-	Plantains																					
	0803.10.10	---	Fresh	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0803.10.90	---	Other	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0803.90	-	Other																					
	0803.90.10	---	Fresh	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0803.90.90	---	Other	kg												20%	18%	Ex		25% or Rs.200/= per kg			2.5%	
08.04			**Dates, figs, pineapples, avocados, guavas, mangoes and mangoesteens, fresh or dried.**																					
		-	Dates :																					
	0804.10.10	---	Fresh	kg						Free	Free		5% or Rs.20/= per kg	4.5% or Rs.20/= per kg		20% or Rs.120/= per kg	18%	Ex					2.5%	*
	0804.10.20	---	Dried	kg						Free	Free		5% or Rs.20/= per kg	4.5% or Rs.20/= per kg		20% or Rs.160/= per kg	18%	Ex					2.5%	*
		-	Figs :																					
	0804.20.10	---	Fresh	kg							Free		7.5%	5%	20%	20%	18%	Ex		40% or Rs.340/= per kg	24% or Rs.96/= per kg		2.5%	
	0804.20.20	---	Dried	kg							Free		7.5%	5%	20%	20%	18%	10%	6%	40% or Rs.340/= per kg	24% or Rs.96/= per kg		2.5%	
		-	Pineapples :																					
	0804.30.10	---	Fresh	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0804.30.20	---	Dried	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
		-	Avacados :																					
	0804.40.10	---	Fresh	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0804.40.20	---	Dried	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
		-	Guavas, mangoes and mangoesteens :																					
	0804.50.10	---	Guavas, fresh	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0804.50.20	---	Guavas, dried	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0804.50.30	---	Mangoes, fresh	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0804.50.40	---	Mangoes, dried	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0804.50.50	---	Mangoesteens, fresh	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*
	0804.50.60	---	Mangoesteens, dried	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
08.05			**Citrus fruit, fresh or dried (+).**																					
		-	Oranges :																					
	0805.10.10	---	Fresh	kg							Free	17%	5%	5%		20%	18%	Ex		10%			2.5%	
	0805.10.20	---	Dried	kg							Free	17%	5%	5%		20%	18%	Ex		30% or Rs.340/= per kg			2.5%	*
		-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :																					
		--	Mandarins (including tangerines and satsumas) :																					
	0805.21.10	---	Fresh	kg							Free	17% or Rs. 142/- per kg	5% or Rs.50/- per kg	5% or Rs.50/- per kg	20%	20% or Rs. 200/- per kg	18%	10%	6%	Rs.20/= per kg	Rs.24/= per kg		2.5%	
	0805.21.20	---	Dried	kg							Free	17% or Rs. 142/- per kg	5% or Rs.30/- per kg	5% or Rs.30/- per kg		20% or Rs.120/- per kg	18%	Ex		40% or Rs.340/= per kg			2.5%	
		--	Clementines :																					
	0805.22.10	---	Fresh	kg							Free	17%	5%	5%	20%	20%	18%	Ex		Rs.20/= per kg	Rs.24/= per kg		2.5%	*
	0805.22.20	---	Dried	kg							Free	17%	5%	5%		20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*
		--	Other :																					
	0805.29.10	---	Fresh	kg							Free	17% or Rs. 51 per Kg	5%	5%	20%	20% or Rs. 60 per Kg	18%	Ex		Rs.20/= per kg	Rs.24/= per kg		2.5%	
	0805.29.20	---	Dried	kg							Free	17%	5%	5%		20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*
		-	Grapefruit and pomelos :																					
	0805.40.10	---	Fresh	kg							Free					20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*
	0805.40.20	---	Dried	kg							Free					20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*
		-	Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*) :																					
	0805.50.10	---	Fresh	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*
	0805.50.20	---	Dried	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*
		-	Other :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0805.90.10	---	Fresh	kg							Free					20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*
	0805.90.20	---	Dried	kg							Free					20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*
08.06			**Grapes, fresh or dried.**																					
	0806.10	-	Fresh	kg					17.50%			17%				20%	18%	10%		10%			2.5%	*
	0806.20	-	Dried	kg							Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*
08.07			**Melons (including watermelons) and papaws (papayas), fresh.**																					
		-	Melons (including watermelons) :																					
	0807.11	--	Watermelons	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0807.19	--	Other	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0807.20	-	Papaws (papayas)	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
08.08			**Apples, pears and quinces, fresh.**																					
	0808.10	-	Apples	kg					17.50%		Free	17%	5%	Free		20%	18%	Ex		10%			2.5%	*
	0808.30	-	Pears	kg							Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		20% or Rs.110/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*
	0808.40	-	Quinces	kg							Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		20% or Rs.110/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
08.09			**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**																					
	0809.10	-	Apricots	kg							Free			5%		20%	18%	Ex		40% or Rs.340/= per kg			2.5%	*
		-	Cherries:																					
	0809.21	--	Sour cherries (*Prunus cerasus*)	kg							Free			5%		20%	18%	Ex		40% or Rs.340/= per kg	24% or Rs.96/= per kg		2.5%	*
	0809.29	--	Other	kg							Free			5%		20%	18%	Ex		40% or Rs.340/= per kg	24% or Rs.96/= per kg		2.5%	*
	0809.30	-	Peaches, including nectarines	kg							Free			5%		20%	18%	Ex		40% or Rs.340/= per kg	24% or Rs.96/= per kg		2.5%	*
	0809.40	-	Plums and sloes	kg							Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.55/= per kg	Free		2.5%	*
08.10			**Other fruit, fresh.**																					
	0810.10	-	Strawberries	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0810.20	-	Raspberries, blackberries, mulberries and loganberries	kg							Free					20%	18%	Ex		10%	24% or Rs.96/= per kg		2.5%	
	0810.30	-	Black, white or red currants and gooseberries	kg							Free					20%	18%	Ex		10%	24% or Rs.96/= per kg		2.5%	
	0810.40	-	Cranberries, bilberries and other fruits of the genus *Vaccinium*	kg							Free		7.5%	5%		20%	18%	Ex		10%	24% or Rs.96/= per kg		2.5%	
	0810.50	-	Kiwifruit	kg						Free	Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		20% or Rs.110/= per kg	18%	Ex		10% or Rs.55/= per kg	Free		2.5%	*
	0810.60	-	Durians	kg												20%	18%	Ex		40% or Rs.340/= per kg			2.5%	
	0810.70	-	Persimmons	kg							Free					20%	18%	Ex		10%	24% or Rs.96/= per kg		2.5%	
		-	Other :																					
	0810.90.10	---	Cocoa nuts, raw	kg							Free					20%	18%	Ex		40% or Rs.240/= per kg	24% or Rs.96/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0810.90.90	---	Other	kg							Free					20%	18%	10%	6%	10% or Rs.55/= per kg	Free		2.5%	*
08.11			**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.**																					
	0811.10	-	Strawberries	kg												20%	18%	10%		40% or Rs.240/= per kg			2.5%	
	0811.20	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg							Free					20%	18%	10%		40% or Rs.240/= per kg			2.5%	
	0811.90	-	Other	kg							Free					20%	18%	Ex		40% or Rs.230/= per kg			2.5%	
08.12			**Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.**																					
	0812.10	-	Cherries	kg							Free			5%		20%	18%	Ex		5%			2.5%	
	0812.90	-	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		20% or Rs.120/= per kg	24% or Rs.96/= per kg		2.5%	
08.13			**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**																					
	0813.10	-	Apricots	kg							Free			5%		20%	18%	10%	6%	10%	24% or Rs.96/= per kg		2.5%	
	0813.20	-	Prunes	kg							Free			5%		20%	18%	10%	6%	10%	24% or Rs.96/= per kg		2.5%	
	0813.30	-	Apples	kg							Free		5%	5%		20%	18%	10%	6%	10%	24% or Rs.96/= per kg		2.5%	
		-	Other fruit :																					
	0813.40.10	---	Tamarind	kg	LS											20%	18%	Ex		25% or Rs.275/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0813.40.90	---	Other	kg												20%	18%	10%		40% or Rs.260/= per kg			2.5%	
	0813.50	-	Mixtures of nuts or dried fruits of this Chapter	kg							Free					20%	18%	10%		40% or Rs.210/= per kg			2.5%	
08.14	0814.00		**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**	kg							Free					20%	18%	10%		20% or Rs.125/= per kg			2.5%	

Chapter 9

Coffee, tea, maté and spices

Notes.

1.- Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

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				
09.01			**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**																				
		-	Coffee, not roasted :																				
		--	Not decaffeinated:																				
	0901.11.10	---	Coffee Seeds	kg							Free					20%	18%	Ex		13%		2.5%	
	0901.11.90	---	Other	kg							Free					20%	18%	Ex		13%		2.5%	
		--	Decaffeinated :																				
	0901.12.10	---	Coffee Seeds	kg							Free					20%	18%	Ex		13%		2.5%	
	0901.12.90	---	Other	kg							Free					20%	18%	Ex		13%		2.5%	
		-	Coffee, roasted :																				
	0901.21	--	Not decaffeinated	kg							Free					20%	18%	10%		25%		2.5%	
	0901.22	--	Decaffeinated	kg							Free					20%	18%	10%		25%		2.5%	
	0901.90	-	Other	kg							Free					20%	18%	10%		25%		2.5%	
09.02			**Tea, whether or not flavoured.**																				
		-	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :																				
		---	In immediate packing of a content not exceeding 4g :																				
	0902.10.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.10.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.10.13	----	Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.10.19	----	Other	kg	L						Free					20%	18%	10%		10%		2.5%	
		---	In immediate packing of a content exceeding 4g, but not exceeding 1kg :																				
	0902.10.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		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			Gen	SG				
	0902.10.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.10.23	----	Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.10.29	----	Other	kg	L						Free					20%	18%	Ex		10%		2.5%	
		---	In immediate packing of a content exceeding 1Kg, but not exceeding 3kg :																				
	0902.10.31	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.10.32	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.10.33	----	Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.10.39	----	Other	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.20	-	Other green tea (not fermented) :																				
		---	In immediate packing of a content exceeding 3 kg but not exceeding 5kg:																				
	0902.20.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.13	----	Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.20.19	----	Other	kg	L						Free					20%	18%	Ex		10%		2.5%	
		---	In immediate packing of a content exceeding 5Kg, but not exceeding 10 kg :																				
	0902.20.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.23	----	Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.20.29	----	Other	kg	L						Free					20%	18%	Ex		10%		2.5%	
		---	Other :																				
	0902.20.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.93	----	Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.20.99	----	Other	kg	L						Free					20%	18%	10%		10%		2.5%	
	0902.30	-	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg :																				
		---	In immediate packing of a content not exceeding 4g :																				
	0902.30.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	10%		10%		2.5%	
	0902.30.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.30.13	----	Other, Flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.30.19	----	Other	kg	L						Free					20%	18%	10%		10%		2.5%	
		---	In immediate packing of a content exceeding 4g but not exceeding 1 kg :																				
	0902.30.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		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			Gen	SG				
	0902.30.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.30.23	----	Other, Flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.30.29	----	Other	kg	L						Free					20%	18%	Ex		10%		2.5%	
		---	In immediate packing of a content exceeding 1kg but not exceeding 3 kg :																				
	0902.30.31	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.30.32	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.30.33	----	Other, Flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.30.39	----	Other	kg	L						Free					20%	18%	Ex		10%		2.5%	
		-	Other black tea (fermented) and other partly fermented tea :																				
		---	In immediate packing of a content exceeding 3Kg but not exceeding 5 Kg :																				
	0902.40.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.40.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.40.13	----	Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.40.19	----	Other	kg	L						Free					20%	18%	Ex		10%		2.5%	
		---	In immediate packing of a content exceeding 5Kg but not exceeding 10 Kg :																				
	0902.40.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.40.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.40.23	----	Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.40.29	----	Other	kg	L						Free					20%	18%	Ex		10%		2.5%	
		---	Other :																				
	0902.40.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.40.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.40.93	----	Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.40.99	----	Other	kg	L						Free					20%	18%	10%		10%		2.5%	
09.03	0903.00		**Maté.**	kg							Free		7.5%	5%		20%	18%	Ex		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			Gen	SG				
09.04			**Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.**																				
		-	Pepper :																				
	0904.11	--	Neither crushed nor ground :																				
		---	Light Berries of pepper with a density not exceeding 450grams per litre :																				
	0904.11.11	----	Organic	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0904.11.19	----	Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0904.11.20	---	Matured Berries of pepper with a density exceeding 450grams per litre	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0904.11.30	---	Other, white	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		---	Other:																				
	0904.11.91	----	Long Pepper (Piper Longum) (Thippili)	kg							Free					20%	18%	10%		25%		2.5%	
	0904.11.99	----	Other	kg	LS						Free					20%	18%	10%		25%		2.5%	
		--	Crushed or ground :																				
		---	Crushed:																				
	0904.12.11	----	Long Pepper (Piper Longum) (Thippili)	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0904.12.19	----	Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		---	Ground:																				
	0904.12.21	----	Long Pepper (Piper Longum) (Thippili)	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0904.12.29	----	Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		-	Fruits of the genus *Capsicum* or of the genus *Pimenta:*																				
		--	Dried, neither crushed nor ground :																				
	0904.21.10	---	Chillies	kg												Rs.100/ = per kg	18%	Ex				2.5%	*
			Chili Whole and Ground		S																		
	0904.21.90	---	Other	kg												20%	18%	10%		25%		2.5%	
		--	Crushed or ground :																				
	0904.22.10	---	Chillies	kg												Rs.100/ = per kg	18%	Ex				2.5%	*
			Chili Whole and Ground		S																		
	0904.22.90	---	Other	kg												Rs.100/ = per kg	18%	Ex				2.5%	*
09.05			**Vanilla.**																				
	0905.10	--	Neither crushed nor ground :																				
	0905.10.10	---	Vanilla Pods	kg							Free					20%	18%	Ex		25%		2.5%	
	0905.10.90	---	Other	kg							Free					20%	18%	10%		25%		2.5%	
	0905.20	--	Crushed or ground	kg							Free					20%	18%	Ex		25%		2.5%	
09.06			**Cinnamon and cinnamon-tree flowers (+).**																				

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				
		-	Neither crushed nor ground :																				
	0906.11	--	Cinnamon (*Cinnamomum zeylanicum Blume)* :																				
		---	Organic																				
	0906.11.11	----	Quills cut, in retail packs of 1 kg or less and packed in cases	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.12	----	Other quills	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.13	----	Qullings	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.14	----	Featherings	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.15	----	Chips	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.19	----	Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		---	Other :																				
	0906.11.91	----	Quills cut, in retail packs of 1 kg or less and packed in cases	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.92	----	Other quills	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.93	----	Qullings	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.94	----	Featherings	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.95	----	Chips	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.99	----	Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.19.00	--	Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		-	Crushed or ground :																				
	0906.20.10	---	Cinnamon (*Cinnamomum zeylanicum Blume*) crushed	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.20.20	---	Cinnamon (*Cinnamomum zeylanicum Blume*) ground	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.20.90	---	Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
09.07			**Cloves (whole fruit, cloves and stems).**																				
	0907.10	-	Neither crushed nor ground :																				
		---	Organic :																				
	0907.10.11	----	Whole fruit	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0907.10.12	----	Cloves	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0907.10.13	----	Stems	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		---	Other :																				
	0907.10.91	----	Whole fruit	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0907.10.92	----	Cloves	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0907.10.93	----	Stems	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0907.20	-	Crushed or ground	kg	LS						Free					20%	18%	Ex		25%		2.5%	
09.08			**Nutmeg, mace and cardamoms.**																				
		-	Nutmeg :																				
	0908.11	--	Neither crushed nor ground :																				
		---	Organic																				
	0908.11.11	----	Wormy and Punky	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0908.11.19	----	Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		---	Other :																				
	0908.11.91	----	Wormy and Punky	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0908.11.99	----	Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		--	Crushed or ground :																				
	0908.12.10	---	Broken	kg	LS						Free					20%	18%	Ex		25%		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				
	0908.12.90	---	Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		-	Mace :																				
	0908.21	--	Neither crushed nor ground	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0908.22	--	Crushed or ground	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		-	Cardamoms :																				
	0908.31	--	Neither crushed nor ground	kg	LS						Free			25.2%		20%	18%	Ex		25%		2.5%	
	0908.32	--	Crushed or ground	kg	LS						Free			25.2%		20%	18%	Ex		25%		2.5%	
09.09			**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**																				
		-	Seeds of coriander :																				
	0909.21	--	Neither crushed nor ground	kg							Free		5%	4.5%		30%	18%	Ex				2.5%	*
			Coriander Whole and Ground		S																		
	0909.22	--	Crushed or ground	kg							Free		5%	4.5%		30%	18%	Ex				2.5%	*
			Coriander Whole and Ground		S																		
		-	Seeds of cumin :																				
	0909.31	--	Neither crushed nor ground	kg							Free		5%	4.5%		30%	18%	Ex				2.5%	*
	0909.32	--	Crushed or ground	kg							Free		5%	4.5%		30%	18%	Ex				2.5%	*
		-	Seeds of anise, badian, caraway or fennel; juniper berries :																				
		--	Neither crushed nor ground :																				
	0909.61.10	---	Seeds of anise or badin	kg							Free			4.5%		20%	18%	Ex				2.5%	
	0909.61.20	---	Seeds of fennel	kg							Free		5%	4.5%		30%	18%	Ex				2.5%	*
	0909.61.30	---	Seeds of caraway	Kg							Free			4.5%		30%	18%	Ex				2.5%	
	0909.61.90	---	Other	kg							Free		5%	4.5%		30%	18%	Ex				2.5%	
		--	Crushed or ground :																				
	0909.62.10	---	Anise, badin or caraway	Kg							Free			4.5%		20%	18%	10%	6%			2.5%	
	0909.62.90	---	Other	kg							Free		5%	4.5%		30%	18%	10%	6%			2.5%	
09.10			**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**																				
		-	Ginger :																				
	0910.11	--	Neither crushed nor ground :																				
	0910.11.10	---	Dried	kg	LS		17%	17%						27%		20%	18%	10%		10%		2.5%	
	0910.11.90	---	Other	kg	LS									27%		20%	18%	Ex		10%		2.5%	
	0910.12	--	Crushed or ground	kg	LS		17%	17%						27%		20%	18%	Ex		10%		2.5%	
		-	Saffron :																				
	0910.20.10	---	Neither crushed nor ground	kg							Free			5%		20%	18%	Ex		10%		2.5%	
	0910.20.90	---	Other	kg							Free			5%		20%	18%	10%		10%		2.5%	
		-	Turmeric (curcuma) :																				
	0910.30.10	---	Neither crushed nor ground	kg	LS											20%	18%	Ex		10%		2.5%	*
			Turmeric Whole and Ground		LS/S																		
	0910.30.90	---	Other	kg	LS											20%	18%	Ex		10%		2.5%	*
			Turmeric Whole and Ground		LS/S																		
		-	Other spices :																				

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				
		--	Mixtures referred to in Note 1(b) to this Chapter :																				
	0910.91.10	---	Neither crushed nor ground	kg												20%	18%	10%		10%		2.5%	
	0910.91.90	---	Other	kg												20%	18%	10%		10%		2.5%	
		--	Other :																				
	0910.99.10	---	Mathe seed	kg							Free					20%	18%	Ex				2.5%	*
	0910.99.20	---	Curry	kg							Free					20%	18%	10%		10%		2.5%	
		---	Thyme and bay leaves																				
	0910.99.31	----	Neither crushed nor ground	kg							Free					20%	18%	10%		10%		2.5%	
	0910.99.39	----	Other	kg							Free					20%	18%	10%		10%		2.5%	
		---	Other :																				
	0910.99.91	----	Neither crushed nor ground	kg							Free					20%	18%	10%		10%		2.5%	
	0910.99.99	----	Other	kg							Free					20%	18%	10%		10%		2.5%	

Chapter 10

Cereals

Notes.

1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to seperate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1.- The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

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			
10.01			**Wheat and meslin (+).**																					
		-	Durum wheat :																					
	1001.11	--	Seed	kg							Free			Free	Free	Free	18%	5%	6%				2.5%	
	1001.19	--	Other	kg							Free			Free	Free	Free	18%	5%	6%				2.5%	
		-	Other :																					
		--	Seed																					
	1001.91.10	---	Wheat grain	kg							Free					10% or Rs.12/= per kg	Ex	5%					2.5%	
	1001.91.90	---	Other	kg							Free					Free	18%	5%		10%			2.5%	
		--	Other :																					
	1001.99.10	---	Wheat grain	kg							Free					10% or Rs.12/= per kg	Ex	5%					2.5%	
	1001.99.90	---	Other	kg							Free				Free	Free	18%	5%	6%				2.5%	
10.02			**Rye (+).**																					
	1002.10	-	Seed	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	1002.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
10.03			**Barley (+).**																					
	1003.10	-	Seed	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	1003.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
10.04			**Oats (+).**																					
	1004.10	-	Seed	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	1004.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
10.05			**Maize (corn) (+).**																					
	1005.10	-	Seed	kg	L										Free	Free	Ex	10%	6%				2.5%	
	1005.90	-	Other	kg	L						Free					20%	18%	Ex		15%			2.5%	*
10.06			**Rice.**																					
	1006.10	-	Rice in the husk (paddy or rough)	kg	L											20% or Rs.80/= per kg	18%	Ex		5% or Rs.20/= per kg	Free		2.5%	
	1006.20	-	Husked (brown) rice	kg	L											20% or Rs.80/= per kg	18%	Ex		5% or Rs.20/= per kg			2.5%	*
		-	Semi-milled or wholly milled rice, whether or not polished or glazed :																					
		-	Raw Rice :																					
	1006.30.11	----	Basmati rice (As defined by Department of Agriculture)	kg												20% or Rs.80/= per kg	18%	10%		10% or Rs.40/= per kg			2.5%	
	1006.30.19	----	Other	kg	LS											20% or Rs.80/= per kg	18%	Ex		10% or Rs.40/= per kg			2.5%	*
		-	Parboiled Rice :																					
	1006.30.21	----	Basmati rice (As defined by Department of Agriculture)	kg												20% or Rs.80/= per kg	18%	10%		10% or Rs.40/= per kg			2.5%	
	1006.30.29	----	Other	kg	LS											20% or Rs.80/= per kg	18%	Ex		10% or Rs.40/= per kg			2.5%	*
	1006.40	-	Broken rice	kg	L											20% or Rs.140/= per kg	18%	10%		10% or Rs.70/= per kg			2.5%	
10.07			**Grain sorghum (+).**																					
	1007.10	-	Seed	kg							Free					20%	18%	Ex		23%			2.5%	
	1007.90	-	Other	kg	L						Free					20%	18%	10%		23%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
10.08			**Buckwheat, millet and canary seeds; other cereals (+).**																					
	1008.10	-	Buckwheat	kg							Free					20%	18%	10%		5%			2.5%	
		-	Millet :																					
		--	Seed :																					
	1008.21.10	---	Kurakkan (*Eleusine coracana spp.*)	kg							Free					20%	18%	Ex		5%			2.5%	*
	1008.21.90	---	Other	kg							Free					20%	18%	Ex		5%			2.5%	*
		--	Other :																					
	1008.29.10	---	Kurakkan (*Eleusine coracana spp.*)	kg							Free					20%	18%	Ex		5%			2.5%	*
	1008.29.90	---	Other	kg	L						Free					20%	18%	Ex		5%			2.5%	*
	1008.30	-	Canary seeds	kg							Free		7.5%	5%		20%	18%	10%		5%			2.5%	
	1008.40	-	Fonio (*Digitaria spp.*)	kg							Free				20%	20%	18%	Ex		5%	Free		2.5%	
	1008.50	-	Quinoa (*Chenopodium quinoa*)	kg							Free				20%	20%	18%	10%	6%	5%	Free		2.5%	
	1008.60	-	Triticale	kg							Free				20%	20%	18%	Ex		5%	Free		2.5%	
	1008.90	-	Other cereals	kg							Free					20%	18%	Ex		5%			2.5%	

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1.- This Chapter does not cover :

(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
(b) Prepared flours, groats, meals or starches of heading 19.01;
(c) Corn flakes or other products of heading 19.04;
(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
(e) Pharmaceutical products (Chapter 30); or
(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding That indicated in Column (2); and
(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Cereal (1)	Starch Content (2)	Ash Content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45%	2.50%	80%	
Barley	45%	3%	80%	
Oats	45%	5%	80%	
Maize (corn) and grain sorghum	45%	2%	-	90%
Rice	45%	1.60%	80%	
Buckwheat	45%	4%	80%	

3.- For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which :

(a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
(b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
11.01			**Wheat or meslin flour**																					
	1101.00.10	---	Of wheat	kg							Free					20% or Rs.27/= per kg	Ex	10%					2.5%	
	1101.00.90	---	Other	kg							Free					20%	18%	10%					2.5%	
11.02			**Cereal flours other than of wheat or meslin.**																					
	1102.20	-	Maize (corn) flour	kg	L						Free					20%	18%	Ex		13%			2.5%	
		-	Other :																					
	1102.90.10	---	Rice flour	kg	L											20%	18%	Ex		5%			2.5%	
	1102.90.20	---	Kurakkan (Eleusine coracana spp.) flour	Kg	L											20%	18%	Ex		5%			2.5%	*
	1102.90.30	---	Rye flour	Kg	L						Free					20%	18%	Ex		5%			2.5%	
	1102.90.90	---	Other	kg	L											20%	18%	Ex		13%			2.5%	
11.03			**Cereal groats, meal and pellets.**																					
		-	Groats and meal :																					
	1103.11	--	Of wheat	kg	L						Free					20%	18%	10%		13%			2.5%	
	1103.13	--	Of maize (corn)	kg	L						Free					20%	18%	10%		5%			2.5%	
	1103.19	--	Of other cereals	kg	L						Free					20% or Rs.110/= per kg	18%	Ex		13% or Rs.65/= per kg			2.5%	
	1103.20	-	Pellets	kg	L						Free					20%	18%	Ex		5%			2.5%	
11.04			**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**																					
		-	Rolled or flaked grains :																					
	1104.12	--	Of oats	kg							Free					20% or Rs.130/= per kg	18%	10%		25% or Rs.110/= per kg			2.5%	
	1104.19	--	Of other cereals	kg							Free					20% or Rs.65/= per kg	18%	10%		25% or Rs.55/= per kg			2.5%	
		-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :																					
	1104.22	--	Of oats	kg							Free					20% or Rs.120/= per kg	18%	10%		25% or Rs.100/= per kg			2.5%	
	1104.23	--	Of maize (corn)	kg							Free					20% or Rs.720/= per kg	18%	Ex		25% or Rs.500/= per kg			2.5%	
	1104.29	--	Of other cereals	kg							Free					20% or Rs.100/= per kg	18%	10%		25% or Rs.80/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	1104.30	-	Germ of cereals, whole, rolled, flaked or ground	kg							Free					20% or Rs.65/- per kg	18%	Ex		25% or Rs.55/= per kg			2.5%	
11.05			**Flour, meal, powder, flakes, granules and pellets of potatoes.**																					
	1105.10	-	Flour, meal and powder	kg							Free					20% or Rs.25/= per kg	18%	10%		8% or Rs.5/= per kg			2.5%	
	1105.20	-	Flakes, granules and pellets	kg							Free					20% or Rs.160/= per kg	18%	10%		8% or Rs.30/= per kg			2.5%	
11.06			**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**																					
		-	Of the dried leguminous vegetables of heading 07.13 :																					
	1106.10.10	---	Black-gram flour	kg	L						Free					20%	18%	Ex					2.5%	*
	1106.10.90	---	Other	kg	L						Free					20%	18%	Ex		8%			2.5%	
		-	Of sago or of roots or tubers of heading 07.14:																					
	1106.20.10	---	Arrowroot	kg							Free					Free	18%	Ex		4%			2.5%	
	1106.20.90	---	Other	kg							Free					20%	18%	10%		8%			2.5%	
		-	Of the products of Chapter 8 :																					
	1106.30.10	---	Dried coconut kernel, ground or powdered after extracting oil	kg							Free					20%	18%	Ex		8%			2.5%	
	1106.30.90	---	Other	kg							Free					20%	18%	Ex		8%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
11.07			**Malt, whether or not roasted.**																					
	1107.10	-	Not roasted	kg						Free	Free		4%	1.5%		20%	18%	10%	6%	5%	12%		2.5%	
	1107.20	-	Roasted	kg						Free	Free		4%	1.5%		20%	18%	10%	6%	5%	12%		2.5%	
11.08			**Starches; inulin.**																					
		-	Starches :																					
	1108.11	--	Wheat starch	kg							Free		5%	5%		20%	18%	10%		5%			2.5%	
	1108.12	--	Maize (corn) starch	kg							Free					20%	18%	10%					2.5%	
	1108.13	--	Potato starch	kg							Free					20%	18%	10%		5%			2.5%	
	1108.14	--	Manioc (cassava) starch	kg							Free					15%	18%	10%		4%			2.5%	
	1108.19	--	Other starches	kg							Free					20%	18%	10%		5%			2.5%	
	1108.20	-	Inulin	kg							Free					20%	18%	10%		5%			2.5%	
11.09	1109.00		**Wheat gluten, whether or not dried.**	kg							Free			Free	Free	Free	18%	10%	6%				2.5%	

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heac 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, appl residues of headings 23.04 to 23.06.

3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *V faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing :

(a) Leguminous vegetables or sweet corn (Chapter 7);
(b) Spices or other products of Chapter 9;
(c) Cereals (Chapter 10); or
(d) Products of headings 12.01 to 12.07 or 12.11.

4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to :

(a) Medicaments of Chapter 30;
(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include :

(a) Dead single-cell micro-organisms of heading 21.02;
(b) Cultures of micro-organisms of heading 30.02; or
(c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a s component which contains less than 30 micromoles of glucosinolates per gram.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
12.01			**Soya beans, whether or not broken (+).**																				
	1201.10	-	Seed	kg												20%	18%	Ex				2.5%	
	1201.90	-	Other	kg												20%	18%	10%				2.5%	
12.02			**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken (+).**																				
	1202.30	-	Seed	kg												20%	18%	Ex		5%		2.5%	
		-	Other:																				
	1202.41	--	In shell	kg												20%	18%	Ex		5%		2.5%	
	1202.42	--	Shelled, whether or not broken	kg												20%	18%	Ex		5%		2.5%	*
12.03	1203.00		**Copra.**	kg							Free				Free	Free	18%	Ex				2.5%	
12.04	1204.00		**Linseed, whether or not broken.**	kg						Free	Free		5%	4.5%		10%	18%	Ex				2.5%	
12.05			**Rape or colza seeds, whether or not broken.**																				
	1205.10	-	Low erucic acid rape or colza seeds	kg						Free	Free		5%	4.5%		10%	18%	Ex				2.5%	
	1205.90	-	Other	kg						Free	Free		5%	4.5%		10%	18%	Ex				2.5%	
12.06	1206.00		**Sunflower seeds, whether or not broken.**	kg						Free	Free		5%	4.5%		10%	18%	Ex				2.5%	
12.07			**Other oil seeds and oleaginous fruits, whether or not broken (+).**																				
		-	Palm nuts and kernels :																				
	1207.10.10	---	Palm nuts certified and rendered inedible by chemical treatment	kg						Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	1207.10.90	---	Other	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
		-	Cotton seeds:																				
	1207.21	--	Seed	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
	1207.29	--	Other	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
	1207.30	-	Castor oil seeds	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
	1207.40	-	Sesamum seeds	kg	L											20%	18%	10%		15%		2.5%	
	1207.50	-	Mustard seeds	kg							Free					20%	18%	Ex		5%		2.5%	*
	1207.60	-	Safflower (*Carthamus tinctorius*) seeds	kg							Free		5%	5%		20%	18%	Ex		5%		2.5%	
	1207.70	-	Melon seeds	kg							Free					20%	18%	Ex		5%		2.5%	
		-	Other :																				
	1207.91	--	Poppy seeds	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
		--	Other :																				
	1207.99.10	---	Tea seeds	kg							Free				Free	Free	18%	Ex				2.5%	
	1207.99.90	---	Other	kg							Free					20%	18%	Ex		5%		2.5%	
12.08			**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**																				
	1208.10	-	Of soya beans	kg							Free					20%	18%	10%		5%		2.5%	
	1208.90	-	Other	kg							Free					20%	18%	Ex		5%		2.5%	
12.09			**Seed, fruits and spores, of a kind used for sowing.**																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
	1209.10	-	Sugar beet seeds	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Seeds of forage plants :																				
	1209.21	--	Lucerne (*alfalfa*) seeds	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1209.22	--	Clover (*Trifolium* spp.) seeds	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1209.23	--	Fescue seeds	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1209.24	--	Kentucky blue grass (*Poa pratensis* L.) seeds	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1209.25	--	Rye grass (*Lolium multiflorum Lam., Lolium perenne* L.) seeds	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1209.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1209.30	-	Seeds of herbeceous plants cultivated principally for their flowers	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	1209.91	--	Vegetable seeds	kg		Free				Free	Free		Free		Free	Free	Ex	10%	6%			2.5%	
		--	Other :																				
	1209.99.10	---	Fruit seeds	kg						Free	Free		Free		Free	Free	Ex	10%	6%			2.5%	
	1209.99.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
12.10			**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**																				
	1210.10	-	Hop cones, neither ground nor powdered nor in the form of pellets	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1210.20	-	Hop cones, ground, powdered or in the form of pellets; lupulin	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
12.11			**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh , chilled , frozen or dried, whether or not cut, crushed or powdered.**																				
	1211.20	-	Ginseng roots	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1211.30	-	Coca leaf	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1211.40	-	Poppy straw	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1211.50	-	Ephedra	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1211.60	-	Bark of African cherry (*Prunus africana*)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	1211.90.10	---	Dried Cinnamon leaves, without any parts of branches	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1211.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
12.12			**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included.**																				
		-	Seaweeds and other algae :																				
	1212.21	--	Fit for human consumption	kg							Free			4.5%		20%	18%	10%				2.5%	
	1212.29	--	Other	kg							Free					20%	18%	10%				2.5%	
		-	Other :																				
	1212.91	--	Sugar beet	kg							Free					20%	18%	Ex		5%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
	1212.92	--	Locust beans (carob)	kg							Free					20%	18%	Ex		5%		2.5%	
	1212.93	--	Sugar cane	kg							Free				20.0%	20%	18%	Ex		5%		2.5%	
	1212.94	--	Chicory roots	kg							Free					20%	18%	Ex		5%		2.5%	
	1212.99	--	Other	kg							Free					20%	18%	Ex		5%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
12.13			**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**																				
	1213.00.10	---	Waste straw	kg	L	18%				Free	Free		5%	5%		20%	18%	Ex				2.5%	
	1213.00.90	---	Other	kg		18%				Free	Free		5%	5%		20%	18%	Ex				2.5%	
12.14			**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.**																				
	1214.10	-	Lucerne (alfalfa) meal and pellets	kg							Free		7.5%	5%	10%	Free	18%	Ex				2.5%	
	1214.90	-	Other	kg							Free				10%	Free	18%	10%	6%			2.5%	

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

1.- Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to :

(a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
(b) Malt extract (heading 19.01);
(c) Extracts of coffee, tea or maté (heading 21.01);
(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
(f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
(h) Tanning or dyeing extracts (heading 32.01 or 32.03);
(i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
(j) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
13.01			**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**																				
	1301.20	-	Gum Arabic	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Other :																				
	1301.90.10	---	Seed lac and stick lac	kg					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	1301.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
13.02			**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**																				
		-	Vegetable saps and extracts :																				
	1302.11	--	Opium	kg							Free			4.5%		20%	18%	Ex				2.5%	
	1302.12	--	Of liquorice	kg							Free			4.5%		20%	18%	10%	6%			2.5%	
	1302.13	--	Of hops	kg							Free			Free	Free	Free	18%	10%	6%			2.5%	
	1302.14	--	Of ephedra	kg							Free				10%	20%	18%	Ex				2.5%	
		--	Other :																				
	1302.19.10	---	Pyrethrum extracts	kg		10%					Free					20%	18%	Ex				2.5%	
	1302.19.90	---	Other	kg							Free					20%	18%	10%	6%			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				
	1302.20	-	Pectic substances, pectinates and pectates	kg						Free	Free			Free	Free	Free	18%	10%	6%			2.5%	
		-	Mucilages and thickeners, whether or not modified, derived from vegetable products :																				
	1302.31	--	Agar-agar	kg						Free	Free			Free	Free	Free	18%	10%	6%			2.5%	
	1302.32	--	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg						Free	Free			Free	Free	Free	18%	10%	6%			2.5%	
	1302.39	--	Other	kg										Free	Free	Free	18%	10%	6%			2.5%	

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1.- This Chapter does not cover the following products which are to be classified in Section XI :
vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
14.01			**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).**																				
	1401.10	-	Bamboos	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	1401.20	-	Rattans	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	1401.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
[14.02]																							
[14.03]																							
14.04			**Vegetable products not elsewhere specified or included.**																				
	1404.20	-	Cotton linters	kg					Free		Free			Free	Free	Free	18%	10%	6%			2.5%	
		-	Other :																				
	1404.90.10	---	Beedi leaves	kg												20% or Rs.1500/= per kg	18%	10%		10% or Rs.3500/= per kg		2.5%	
	1404.90.20	---	Betel leaves	kg												20%	18%	Ex				2.5%	
	1404.90.30	---	Coconut shell pieces	kg												10%	18%	Ex				2.5%	
	1404.90.40	---	Coconut shell powder	kg												10%	18%	Ex				2.5%	
	1404.90.50	---	Coconut husk chips	kg												10%	18%	Ex				2.5%	
	1404.90.60	---	Coconut ekels	kg							Free					20%	18%	Ex				2.5%	
	1404.90.70	---	Raw vegetable materials of a kind used primarily in dyeing or tanning	kg							Free				Free	Free	18%	10%	6%			2.5%	
	1404.90.80	---	Kapok and vegetable hair	kg							Free					20%	18%	10%	6%			2.5%	
		---	Other :																				
	1404.90.91	----	Vegetable materials of a kind used primarily as stuffing or as padding (for example, eel-grass), whether or not put up as a layer with or without supporting material	kg							Free				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				
	1404.90.92	----	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles	kg							Free				20%	20%	18%	Ex				2.5%	
	1404.90.93	----	Coconut coir pith (compressed or not)	kg											10%	20%	Ex	Ex				2.5%	
	1404.90.94	----	Palmyrah Fibre of a kind used primarily in brooms or in brushes whether or not in hanks or bundles	kg											10%	10%	18%	Ex				2.5%	
	1404.90.95	----	Other vegetable materials of a kind used primarily in brooms or in brushes (for example, broom –corn, piassava, couch –grass and istle) whether or not in banks or bundles.	kg											10%	10%	18%	Ex				2.5%	
	1404.90.99	----	Other	kg											10%	10%	Ex	10%	6%			2.5%	

Chapter 15
Animal , vegetable or microbial fats and oils and their cleavage products;
prepared edible fats;
animal or vegetable waxes

Notes.

1.- This Chapter does not cover :

(a) Pig fat or poultry fat of heading 02.09;
(b) Cocoa butter, fat or oil (heading 18.04);
(c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
(d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
(f) Factice derived from oils (heading 40.02).

2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3.-Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall inheading 15.22.

Subheading Notes.

1.- For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.

2.- For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2 % by weight.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
15.01			**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.**																					
	1501.10	-	Lard	kg							Free			5%	20%	20%	18%	Ex					2.5%	
	1501.20	-	Other pig fat	kg							Free			5%	20%	20%	18%	Ex					2.5%	
	1501.90	-	Other	kg							Free			5%	20%	20%	18%	Ex					2.5%	
15.02			**Fats of bovine animals, sheep or goats, other than those of heading 15.03**																					
	1502.10	-	Tallow	kg	L											20%	18%	Ex					2.5%	
	1502.90	-	Other	kg	L											20%	18%	Ex		5%	Free		2.5%	
15.03	1503.00		**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**	kg	L						Free					20%	18%	Ex					2.5%	
15.04			**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified .**																					
	1504.10	-	Fish-liver oils and their fractions :																					
	1504.10.10	---	Shark liver oil	kg							Free					20%	18%	10%					2.5%	
	1504.10.90	---	Other	kg							Free					20%	18%	10%					2.5%	
	1504.20	-	Fats and oils and their fractions, of fish, other than liver oils	kg							Free					20%	18%	10%					2.5%	
		-	Fats and oils and their fractions, of marine mammals :																					
	1504.30.10	---	Whale oil	kg							Free					10%	18%	Ex					2.5%	
	1504.30.20	---	Sperm oil	kg							Free					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	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	1504.30.90	---	Other	kg							Free					10%	18%	Ex					2.5%	
15.05			**Wool grease and fatty substances derived therefrom (including lanolin).**																					
	1505.00.10	---	Lanolin	kg							Free			4.5%		20%	18%	10%					2.5%	
	1505.00.90	---	Other	kg							Free			5%		20%	18%	10%		5%			2.5%	
15.06	1506.00		**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	kg							Free					20%	18%	Ex		5%			2.5%	
15.07			**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**																					
	1507.10	-	Crude oil, whether or not degummed	kg							Free					Rs.250/= per kg	18%	Ex					2.5%	*
			Soya Bean Oil		S																			
	1507.90	-	Other	kg							Free					Rs.275/= per kg	18%	Ex					2.5%	*
			Soya Bean Oil		S																			
15.08			**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**																					
	1508.10	-	Crude oil	kg							Free					20% or Rs.95/= per kg	18%	Ex		5% or Rs.35/= per kg			2.5%	
			Ground-nut Oil (Peanut Oil)		S																			
	1508.90	-	Other	kg							Free					20% or Rs.105/= per kg	18%	Ex		10% or Rs.75/= per kg			2.5%	
			Ground-nut Oil (Peanut Oil)		S																			
15.09			**Olive oil and its fractions, whether or not refined, but not chemically modified.**																					
	1509.20	-	Extra Virgin olive oil	kg							Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.75/= per kg			2.5%	
	1509.30	-	Virgin olive oil	kg							Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.75/= per kg			2.5%	
	1509.40	-	Other virgin olive oils	kg							Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.75/= per kg			2.5%	
	1509.90	-	Other	kg							Free					20% or Rs.110/= per kg	18%	10%		10% or Rs.75/= per kg			2.5%	
15.10			**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	1510.10	-	Crude olive pomace oil	kg							Free					20% or Rs.110/- per kg	18%	Ex		5% or Rs.38/= per kg			2.5%	
	1510.90	-	Other	kg							Free					20% or Rs.110/- per kg	18%	Ex		5% or Rs.38/= per kg			2.5%	
15.11			**Palm oil and its fractions, whether or not refined, but not chemically modified.**																					
	1511.10	-	Crude oil	kg	B						Free					Rs.250/= per kg	18%	Ex					2.5%	*
			Palm Oil		B/S																			
		-	Other :																					
	1511.90.10	---	Serial fractions at room temperature (palm stearin)	kg	L											Rs.250/= per kg	18%	Ex					2.5%	*
			Palm Stearin		L/S																			
	1511.90.20	---	Palm oil imported in packing of 210 l and below	kg	B											Rs.275/= per kg	18%	Ex					2.5%	*
			Palm Oil		B/S																			
	1511.90.30	---	Crude palm olein	kg	L											Rs.255/= per kg	18%	Ex					2.5%	*
			Palm Olein		L/S																			
	1511.90.90	---	Other	kg	B											Rs.275/= per kg	18%	Ex					2.5%	*
			Refined bleached and deodorized (RBD) palm olein		L																			
			Palm Oil / Palm Olein		B/L/S																			
15.12			**Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**																					
		-	Sunflower-seed or safflower oil and fractions thereof :																					
	1512.11	--	Crude oil	kg							Free					Rs.250/= per kg	18%	Ex					2.5%	*
			Sunflower Seed Oil		S																			
	1512.19	--	Other	kg							Free					Rs.275/= per kg	18%	Ex					2.5%	*
			Sunflower Seed Oil		S																			
		-	Cotton-seed oil and its fractions :																					
	1512.21	--	Crude oil, whether or not gossypol has been removed	kg							Free					20% or Rs.90/= per kg	18%	Ex		5% or Rs.25/= per kg			2.5%	
	1512.29	--	Other	kg							Free					20% or Rs.110/= per kg	18%	Ex		5% or Rs.25/= 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			Gen	SG	GEN	SG			
15.13			**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**																					
		-	Coconut (copra) oil and its fractions :																					
	1513.11	--	Crude oil :																					
		---	In bulk :																					
	1513.11.11	----	Virgin coconut oil	kg	S											Rs.125/= per kg	18%	Ex					2.5%	*
	1513.11.19	----	Other	kg	S											Rs.125/= per kg	18%	Ex					2.5%	*
		---	Other :																					
	1513.11.21	----	Virgin coconut oil	kg	S											Rs.125/= per kg	18%	Ex					2.5%	*
	1513.11.29	----	Other	kg	S											Rs.125/= per kg	18%	Ex					2.5%	*
	1513.19	--	Other :																					
	1513.19.10	---	In bulk	kg	S											Rs.150/= per kg	18%	Ex					2.5%	*
	1513.19.90	---	Other	kg	S											Rs.150/= per kg	18%	Ex					2.5%	*
		-	Palm kernel or babassu oil and fractions thereof :																					
	1513.21	--	Crude oil	kg							Free					Rs.250/= per kg	18%	Ex					2.5%	*
			Palm Kernel Oil / Palm Kernel Olein		S																			
	1513.29	--	Other	kg							Free					Rs.275/= per kg	18%	Ex					2.5%	*
			Palm Kernel Oil / Palm Kernel Olein		S																			
15.14			**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**																					
		-	Low erucic acid rape or colza oil and its fractions :																					
	1514.11	--	Crude oil	kg							Free					20% or Rs.100/= per kg	18%	Ex		5% or Rs.35/= per kg			2.5%	
	1514.19	--	Other	kg							Free					20% or Rs.110/= per kg	18%	10%		10% or Rs.75/= per kg			2.5%	
		-	Other :																					
	1514.91	--	Crude oil	kg							Free		5% or Rs.26/= per kg	5% or Rs.26/= per kg		20% or Rs.100/= per kg	18%	10%		5% or Rs.35/= per kg			2.5%	
	1514.99	--	Other	kg							Free		5% or Rs.28/= per kg	5% or Rs.28/= per kg		20% or Rs.110/= per kg	18%	10%		10% or Rs.75/= per kg			2.5%	
15.15			**Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified (+).**																					
		-	Linseed oil and its fractions :																					
	1515.11	--	Crude oil	kg						Free	Free		5% or Rs.44/= per kg	5% or Rs.44/= per kg		20% or Rs.175/= per kg	18%	Ex		Rs.30/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	1515.19	--	Other	kg						Free	Free		5% or Rs.45/= per kg	5% or Rs45/= per kg		20% or Rs.180/= per kg	18%	10%		Rs.33/= per kg			2.5%	
		-	Maize (corn) oil and its fractions :																					
	1515.21	--	Crude oil	kg							Free					20% or Rs.100/= per kg	18%	10%		5% or Rs.35/= per kg			2.5%	
			Maize (Corn) Oil		S																			
	1515.29	--	Other	kg							Free					20% or Rs.110/= per kg	18%	10%		10% or Rs.75/= per kg			2.5%	
			Maize (Corn) Oil		S																			
	1515.30	-	Castor oil and its fractions	kg						Free	Free		5%	5%		20%	18%	10%	6%	5% or Rs.55/= per kg	Rs.12/= per kg		2.5%	
	1515.50	-	Sesame oil and its fractions	kg							Free					20%	18%	10%	6%	Rs.15/= per kg	Rs.12/= per kg		2.5%	
			Sesame Oil (Gingerly Oil)		S																			
	1515.60	-	Microbial fats and oils and their fractions	kg							Free					20%	18%	Ex		Rs.15/= per kg			2.5%	
	1515.90	-	Other :																					
	1515.90.10	---	Tung oil and its fractions	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
		---	Rice brain oil and its Fractions:																					
	1515.90.21	----	Crude oil	kg							Free					Rs.125/= per kg	18%							
	1515.90.29	----	Other	kg							Free					Rs.150/= per kg	18%							
	1515.90.90	---	Other	kg							Free					20%	18%	10%		Rs.15/= per kg			2.5%	
15.16			**Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**																					
	1516.10	-	Animal fats and oils and their fractions	kg							Free					20%	18%	10%					2.5%	
	1516.20	-	Vegetable fats and oils and their fractions	kg							Free					20% or Rs.160/= per kg	18%	Ex		Rs.73/= per kg			2.5%	*
	1516.30	-	Microbial fats and oils and their fractions	kg							Free					20% or Rs.180/= per kg	18%	Ex		Rs.73/= per kg			2.5%	
15.17			**Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16 (+).**																					
		-	Margarine, excluding liquid margarine :																					
	1517.10.20	---	Coconut Butter	kg												20% or Rs.100/= per kg	18%	Ex		10% or Rs.150/= per kg			2.5%	
	1517.10.30	---	Other , With a fat content 80% or more	kg												20% or Rs.320/= per kg	18%	Ex		10% or Rs.160/= per kg			2.5%	*
			Margarine including Fat spread, Blended Fat Spread and Bakery Fats		S																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	1517.10.90	---	Other	kg												20% or Rs.200/= per kg	18%	Ex		10% or Rs.100/= per kg			2.5%	*
			Margarine including Fat spread, Blended Fat Spread and Bakery Fats		S																			
	1517.90	-	Other	kg												20% or Rs.160/= per kg	18%	Ex		Rs.200/= per kg			2.5%	*
			Margarine including Fat spread, Blended Fat Spread and Bakery Fats		S																			
15.18	1518.00		**Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**	kg							Free					20%	18%	10%					2.5%	
[15.19]																								
15.20			**Glycerol, crude; glycerol waters and glycerol lyes**																					
	1520.00.10	---	Glycerol, crude; glycerol lyes	kg		10%			12%		Free		5%	4.5%		20%	18%	10%					2.5%	
	1520.00.20	---	Glycerol waters	kg		10%					Free		5%	4.5%		20%	18%	Ex					2.5%	
15.21			**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, wheather or not refined or coloured.**																					
	1521.10	-	Vegetable waxes	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	1521.90	-	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
15.22	1522.00		**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**	kg	L						Free			4.50%		20%	18%	Ex					2.5%	

Chapter 16
Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates, or of insects

Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.

2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.

2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings ofheading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

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			
16.01	1601.00		**Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.**	kg	L											20%	18%	Ex		40% or Rs.530/= per kg			2.5%	
16.02			**Other prepared or preserved meat, meat offal, blood or insects.**																					
	1602.10	-	Homogenised preparations	kg	L						Free					20%	18%	Ex		10%			2.5%	
	1602.20	-	Of liver of any animal	kg	L						Free					20%	18%	Ex		10%			2.5%	
		-	Of poultry of heading 01.05 :														18%							
	1602.31	--	Of turkeys	kg							Free					20%	18%	Ex		10%			2.5%	
	1602.32	--	Of fowls of the species *Gallus domesticus*	kg							Free					20%	18%	10%		40% or Rs.430/= per kg			2.5%	
	1602.39	--	Other	kg	L						Free					20%	18%	Ex		10%			2.5%	
		-	Of swine :														18%							
	1602.41	--	Hams and cuts thereof	kg							Free					20%	18%	Ex		40% or Rs.310/= per kg			2.5%	
	1602.42	--	Shoulders and cuts thereof	kg							Free					20%	18%	Ex		10%			2.5%	
	1602.49	--	Other, including mixtures	kg	L						Free					20%	18%	Ex		40% or Rs.450/= per kg			2.5%	
	1602.50	-	Of bovine animals	kg	L						Free					20%	18%	10%		40% or Rs.350/= per kg			2.5%	
	1602.90	-	Other, including preparations of blood of any animal	kg	L						Free					20%	18%	Ex		40% or Rs.220/= per kg	24% or Rs.88/= 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			Gen	SG	GEN	SG			
16.03	1603.00		**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**	kg	L						Free			5%		10%	18%	10%	6%	23% or Rs.113/= per kg	24% or Rs.80/= per kg		2.5%	
16.04			**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**																					
		-	Fish, whole or in pieces, but not minced :																					
	1604.11	--	Salmon	kg	L				22.5% or Rs. 188 per kg		Free			4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	*
			Canned Fish		L/S																			
	1604.12	--	Herrings	kg	L				22.5% or Rs. 188 per kg					4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	*
			Canned Fish		L/S																			
	1604.13	--	Sardines, sardinella and brisling or sprats	kg	L				22.5% or Rs. 188 per kg							30% or Rs. 250 per kg	18%	Ex					2.5%	*
			Canned Fish		L/S																			
	1604.14	--	Tunas, skipjack tuna and bonito (*Sarda spp.*).	kg	L				22.5% or Rs. 188 per kg							30% or Rs. 250 per kg	18%	Ex					2.5%	*
			Canned Fish		L/S																			
	1604.15	--	Mackerel	kg	L				22.5% or Rs. 188 per kg							30% or Rs. 250 per kg	18%	Ex					2.5%	*
			Canned Fish		L/S																			
	1604.16	--	Anchovies	kg	L				22.5% or Rs. 188 per kg		Free					30% or Rs. 250 per kg	18%	Ex					2.5%	*
			Canned Fish		L/S																			
	1604.17	--	Eels	kg	L				22.5% or Rs. 188 per kg							30% or Rs. 250 per kg	18%	Ex					2.5%	*
	1604.18	--	Shark fins	kg					22.5% or Rs. 188 per kg					4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	
	1604.19	--	Other	kg	L				22.5% or Rs. 188 per kg					4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	*
			Canned Fish		L/S																			
	1604.20	-	Other prepared or preserved fish	kg	L				22.5% or Rs. 188 per kg							30% or Rs. 250 per kg	18%	Ex					2.5%	*
			Canned Fish Curry		L/S																			
		-	Caviar and caviar substitutes :																					
	1604.31	--	Caviar	kg					25.1% or Rs. 210 per kg		Free			4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	1604.32	--	Caviar substitutes	kg							Free			4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	
16.05			**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**																					
	1605.10	-	Crab	kg												20%	18%	Ex		10%			2.5%	
		-	Shrimps and prawns :																					
	1605.21	--	Not in airtight container	kg												20%	18%	Ex		10%			2.5%	
	1605.29	--	Other	kg												20%	18%	Ex		10%			2.5%	
	1605.30	-	Lobster	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.40	-	Other crustaceans	kg												20%	18%	Ex		10%			2.5%	
		-	Molluscs :																					
	1605.51	--	Oysters	kg												20%	18%	Ex		10%			2.5%	
	1605.52	--	Scallops, including queen scallops	kg												20%	18%	Ex		10%			2.5%	
	1605.53	--	Mussels	kg												20%	18%	Ex		10%			2.5%	
	1605.54	--	Cuttle fish and squid	kg												20%	18%	Ex		10%			2.5%	
	1605.55	--	Octopus	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.56	--	Clams, cockles and arkshells	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.57	--	Abalone	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.58	--	Snails, other than sea snails	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.59	--	Other	kg												20%	18%	Ex		10%	Free		2.5%	
		-	Other aquatic invertebrates :																					
	1605.61	--	Sea cucumbers	kg												20%	18%	Ex		10%			2.5%	
	1605.62	--	Sea urchins	kg												20%	18%	Ex		10%			2.5%	
	1605.63	--	Jellyfish	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.69	--	Other	kg												20%	18%	Ex		10%			2.5%	

Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover :

(a) Sugar confectionery containing cocoa (heading 18.06);
(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
(c) Medicaments or other products of Chapter 30.

Subheading Notes.

1.-For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SC	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
17.01			**Cane or beet sugar and chemically pure sucrose, in solid form (+).**																						
		-	Raw sugar not containing added flavouring or colouring matter :																						
	1701.12	--	Beet sugar																						
	1701.12.10	---	Having polarimeter reading of more than or equal to 99^0 and less than 99.5^0	kg	L											Rs.30/= per kg	18%	Ex					2.5%		
			Brown Sugar	kg	L/S																				
	1701.12.90	---	Other, having polarimeter reading less than 99^0	kg	L											Rs.30/= per kg	18%	Ex					2.5%		
			Brown Sugar	kg	L/S																				
	1701.13.00	--	Cane sugar specified in Subheading Note 2 to this Chapter	kg	L											Rs.30/= per kg	18%	Ex					2.5%		
			Brown Sugar	kg	L/S																				
	1701.14	--	Other cane sugar																						
	1701.14.10	---	Having polarimeter reading of more than or equal to 99^0 and less than 99.5^0	kg	L											Rs.30/= per kg	18%	Ex					2.5%		
			Brown Sugar	kg	L/S																				
	1701.14.90	---	Other, having polarimeter reading less than 99^0	kg	L											Rs.30/= per kg	18%	Ex					2.5%		
			Brown Sugar	kg	L/S																				
		-	Other :																						
	1701.91	--	Containing added flavouring or colouring matter :																						
	1701.91.10	---	Having polarimeter reading more than or equal to 99.7^0	kg												Rs.30/= per kg	18%	Ex					2.5%	*	
			White Sugar and Icing Sugar	kg	S																				
	1701.91.20	---	Having polarimeter reading of more than or equal to 99.5^0 and less than 99.7^0	kg												Rs.30/= per kg	18%	Ex					2.5%	*	
			White Sugar and Icing Sugar	kg	S																				
	1701.91.30	---	Having polarimeter reading of more than or equal to 99^0 and less than 99.5^0	kg	L											Rs.30/= per kg	18%	Ex					2.5%		
			Brown Sugar	kg	L/S																				
	1701.91.90	---	Having polarimeter reading less than 99^0	kg	L											Rs.30/= per kg	18%	Ex					2.5%		
			Brown Sugar	kg	L/S																				

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SC	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	1701.99	--	Other :																						
	1701.99.10	---	Cane sugar having polarimeter reading of more than or equal to 99.7^0	kg												Rs.30/= per kg	18%	Ex					2.5%	*	
			White Sugar and Icing Sugar	kg	S																				
	1701.99.20	---	Cane sugar having polarimeter reading of more than or equal to 99.5^0 and less than 99.7^0	kg							Free					Rs.30/= per kg	18%	Ex					2.5%	*	
			White Sugar and Icing Sugar	kg	S																				
	1701.99.30	---	Beet sugar having polarimeter reading of more than or equal to 99.7^0	kg												Rs.30/= per kg	18%	Ex					2.5%	*	
			White Sugar and Icing Sugar	kg	S																				
	1701.99.40	---	Beet sugar having polarimeter reading of more than or equal to 99.5^0 and less than 99.7^0	kg							Free					Rs.30/= per kg	18%	Ex					2.5%	*	
			White Sugar and Icing Sugar	kg	S																				
	1701.99.90	---	Other	kg	L						Free					Rs.30/= per kg	18%	Ex					2.5%	*	
			Brown Sugar/ White Sugar and Icing Sugar		L/S																				
17.02			**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**																					
		-	Lactose and lactose syrup :																						
	1702.11.00	--	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter.	kg							Free					20%	18%	10%	6%				2.5%		
	1702.19.00	--	Other	kg							Free					20%	18%	10%	6%				2.5%		
	1702.20.00	-	Maple sugar and maple syrup	kg							Free			4.5%		30%	18%	10%	6%				2.5%		
	1702.30.00	-	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	kg							Free				Free	20%	18%	10%	6%				2.5%		
	1702.40.00	-	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg							Free			4.5%	10%	20%	18%	10%	6%				2.5%		
	1702.50.00	-	Chemically pure fructose	kg							Free			4.5%	10%	20%	18%	10%	6%				2.5%		
	1702.60.00	-	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg							Free			4.5%	10%	20%	18%	Ex					2.5%		
	1702.90	-	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :																						
	1702.90.10	---	Brewing sugar, artificial honey	kg												20%	18%	10%		Rs.90/= per kg			2.5%		
		---	Varieties of sakkara, jaggery :																						
	1702.90.21	----	Sakkara (suger cane jaggery)	kg												Rs.80/= per kg	18%	10%	6%	Rs.90/= per kg	Rs.200/= per kg		2.5%		
	1702.90.22	----	Kithul jaggery	kg												Rs.80/= per kg	18%	10%	6%	Rs.90/= per kg	Rs.200/= per kg		2.5%		
	1702.90.23	----	Palmyrah Jaggery	kg												Rs.80/= per kg	18%	10%	6%	Rs.90/= per kg	Rs.200/= per kg		2.5%		
	1702.90.29	----	Other	kg												Rs.80/= per kg	18%	10%	6%	Rs.90/= per kg	Rs.200/= per kg		2.5%		

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SC	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	1702.90.30	---	Kithul treacle	kg												Rs.80/= per kg	18%	Ex		Rs.90/= per kg	Rs.200/= per kg		2.5%		
	1702.90.40	---	Malto-dextrins with a reducing sugar content , expressed as dextrose on the dry substance, exceeding 10% but less than 20%	kg												20%	18%	10%	6%				2.5%		
	1702.90.90	---	Other	kg												20%	18%	10%	6%	Rs.90/= per kg	Rs.200/= per kg		2.5%		
17.03			**Molasses resulting from the extraction or refining of sugar (+).**																						
	1703.10	-	Cane molasses	kg	L											20%	18%	Ex		5%			2.5%		
	1703.90	-	Other	kg	L											20%	18%	Ex		5%			2.5%		
17.04			**Sugar confectionery (including white chocolate), not containing cocoa.**																						
	1704.10	-	Chewing gum, whether or not sugar-coated :																						
	1704.10.10	---	In retail packaging of 1 kg or less *Chewing gum and Bubble gum*	kg	S						Free					20% or Rs.100/= per kg	18%	10.0%		45% or 45% of 65% of MRP or Rs.260/= per kg			2.5%		
	1704.10.90	---	Other *Chewing gum and Bubble gum*	kg	S						Free					20% or Rs.100/= per kg	18%	Ex		45% or Rs.260/= per kg			2.5%		
	1704.90	-	Other :																						
	1704.90.10	---	In retail packaging of 1 kg or less *Soft Candy/ Hard Candy*	kg	S											20% or Rs.100/= per kg	18%	10.0%		45% or 45% of 65% of MRP or Rs.260/= per kg			2.5%		
	1704.90.90	---	Other *Soft Candy/ Hard Candy*	kg	S											20% or Rs.100/= per kg	18%	10.0%		45% or Rs.260/= per kg			2.5%		

Chapter 18

Cocoa and cocoa preparations

Notes.

1.- This Chapter does not cover :

(a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
18.01	1801.00		**Cocoa beans, whole or broken, raw or roasted :**																					
	1801.00.10	---	Whole or broken, raw	kg							Free				10.0%	10%	18%	5%	6%		8%		2.5%	
	1801.00.20	---	Roasted	kg							Free					10%	18%	Ex		5%			2.5%	
18.02	1802.00.00		**Cocoa shells, husks, skins and other cocoa waste.**	kg	L						Free				20.0%	20%	18%	Ex			8%		2.5%	
18.03			**Cocoa paste, whether or not defatted.**																					
	1803.10.00	-	Not defatted	kg							Free					20%	18%	10%	6%				2.5%	
	1803.20.00	-	Wholly or partly defatted	kg							Free					20%	18%	10%		8%			2.5%	
18.04	1804.00.00		**Cocoa butter, fat and oil.**	kg							Free					20%	18%	10%	6%				2.5%	
18.05	1805.00.00		**Cocoa powder, not containing added sugar or other sweetening matter.**	kg												10%	18%	10%	6%		4%		2.5%	
18.06			**Chocolate and other food preparations containing cocoa (+).**																					
	1806.10.00	-	Cocoa powder, containing added sugar or other sweetening matter	kg												20% or Rs. 240 per Kg	18%	10%		35% or Rs.160/= per kg			2.5%	
	1806.20.00	-	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	kg												20% or Rs. 520 per Kg	18%	10%		18% or Rs.80/= per kg			2.5%	
		-	Other, in blocks, slabs or bars :																					
	1806.31.00	--	Filled	kg												20% or Rs.220/= per kg	18%	10%		35% or 35% of 65% of MRP or Rs.200/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	1806.32.00	--	Not filled	kg												20% or Rs.220/= per kg	18%	10%		35% or 35% of 65% of MRP or Rs.200/= per kg			2.5%	
	1806.90.00	-	Other	kg												20% or Rs.220/= per kg	18%	10%		35% or 35% of 65% of MRP or Rs.200/= per kg			2.5%	

Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

1.- This Chapter does not cover :

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
(c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

(a) The term "groats" means cereal groats of Chapter 11;
(b) The terms "flour" and "meal" mean :

(1) Cereal flour and meal of Chapter 11, and
(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of driedvegetables(heading 07.12),of potatoes (heading 11.05)or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surchage on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
19.01			**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**																				
	1901.10	-	Preparations suitable for infants or young children, put up for retail sale :																					
	1901.10.10	---	Food preparations approved by the Director General of Health Services	kg							Free		4%	1.5%	Free	Free	Ex	10%	6%				2.5%	
	1901.10.90	---	Other	kg							Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	1901.20.00	-	Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg							Free					30%	18%	10%	6%				2.5%	
	1901.90	-	Other :																					
	1901.90.10	---	Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk,	kg							Free				10%	20%	18%	10%	6%	8%	12%		2.5%	
		---	Other :																					
	1901.90.91	----	Maize based preparations	kg							Free					20%	18%	10%	6%	5%	12%		2.5%	
	1901.90.92	----	Soya bean based preparations	kg							Free					20%	18%	10%	6%	5%	12%		2.5%	
	1901.90.93	----	Green gram based preparations	kg							Free					20%	18%	Ex		5%	12%		2.5%	
	1901.90.99	----	Other	kg							Free				Free	Free	18%	10%	6%		4%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surchage on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
19.02			**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**																				
		-	Uncooked pasta, not stuffed or otherwise prepared :																				
	1902.11.00	--	Containing eggs	kg												20% or Rs.160/- per kg	18%	10%	6%	30% or Rs.140/= per kg	24% or Rs.64/= per kg		2.5%	
			Noodles, Instant Noodles, Macaroni, Spaghetti, Vermicelli / Rice Noodles (Rice Vermicelli)		S																			
	1902.19.00	--	Other	kg									5%	5%		20% or Rs.160/- per kg	18%	10%	6%	30% or Rs.140/= per kg	24% or Rs.64/= per kg		2.5%	
			Noodles, Instant Noodles, Macaroni, Spaghetti, Vermicelli / Rice Noodles (Rice Vermicelli)		S																			
	1902.20.00	-	Stuffed pasta, whether or not cooked or otherwise prepared	kg												20% or Rs.160/- per kg	18%	10%	6%	30% or Rs.140/= per kg	24% or Rs.64/= per kg		2.5%	
			Noodles, Instant Noodles, Macaroni, Spaghetti, Vermicelli / Rice Noodles (Rice Vermicelli)		S																			
	1902.30.00	-	Other pasta	kg												20% or Rs.160/- per kg	18%	10%	6%	30% or Rs.140/= per kg	24% or Rs.64/= per kg		2.5%	
			Noodles, Instant Noodles, Macaroni, Spaghetti, Vermicelli / Rice Noodles (Rice Vermicelli)		S																			
	1902.40.00	-	Couscous	kg							Free					20% or Rs.160/- per kg	18%	10%	6%	30% or Rs.140/= per kg	24% or Rs.64/= per kg		2.5%	
19.03	1903.00.00		**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms.**	kg												20%	18%	10%		5%			2.5%	
19.04			**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.**																				
	1904.10.00	-	Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg							Free					20% or Rs.230/- per kg	18%	10.0%		30% or Rs.140/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surchage on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	1904.20.00	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg							Free					20% or Rs.400/- per kg	18%	10.0%		30% or Rs.140/= per kg			2.5%	
	1904.30.00	-	Bulgur wheat	kg							Free		5%	5%		20%	18%	Ex		30% or Rs.140/= per kg			2.5%	
	1904.90.00	-	Other	kg							Free					20%	18%	10.0%		30% or Rs.140/= per kg			2.5%	
19.05			**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**																					
	1905.10.00	-	Crispbread	kg												20%	18%	Ex		35% or Rs.160/= per kg			2.5%	
	1905.20.00	-	Gingerbread and the like	kg												20%	18%	Ex		35% or Rs.180/= per kg			2.5%	
		-	Sweet biscuits, waffles and wafers :																					
	1905.31	--	Sweet biscuits :																					
	1905.31.10	---	In retail packaging of 1 kg or less	kg												20%	18%	10.0%		35% or 35% of 65% of MRP or Rs.160/= per kg			2.5%	
			Biscuits and Cookies		S																			
	1905.31.90	---	Other	kg												20%	18%	10.0%		35% or Rs.160/= per kg			2.5%	
			Biscuits and Cookies		S																			
	1905.32	--	Waffles and wafers :																					
	1905.32.10	---	In retail packaging of 1 kg or less	kg												20%	18%	10.0%		35% or 35% of 65% of MRP or Rs.160/= per kg			2.5%	
			Wafers		S																			
	1905.32.90	---	Other	kg												20%	18%	Ex		35% or Rs.160/= per kg			2.5%	
			Wafers		S																			
	1905.40	-	Rusks, toasted bread and similar toasted products :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surchage on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	1905.40.10	---	In retail packaging of 1 kg or less	kg												20%	18%	10.0%		35% or 35% of 65% of MRP or Rs.160/= per kg			2.5%	
	1905.40.90	---	Other	kg												20%	18%	Ex		35% or Rs.160/= per kg			2.5%	
	1905.90	-	Other :																					
	1905.90.10	---	Bread	kg												20%	18%	Ex		35% or Rs.160/= per kg			2.5%	
	1905.90.20	---	Other, in retail packaging of 1 kg or less	kg												20%	18%	10.0%		35% or 35% of 65% of MRP or Rs.160/= per kg			2.5%	
	1905.90.90	---	Other	kg												20%	18%	10.0%		35% or Rs.160/= per kg			2.5%	

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

1.- This Chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
(b) Vegetable fats and oils (Chapter 15);
(c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(d) Bakers' wares and other products of heading 19.05; or
(e) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol..

Subheading Notes.

1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
20.01			**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**																					
	2001.10	-	Cucumbers and gherkins :																					
	2001.10.10	---	Cucumbers	kg							Free					20% or Rs. 140/- per kg	18%	Ex		45% or Rs.290/= per kg			2.5%	
	2001.10.20	---	Gherkins	kg							Free					20% or Rs. 140/- per kg	18%	10%		45% or Rs.290/= per kg			2.5%	
	2001.90.00	-	Other	kg												20% or Rs. 70/- per kg	18%	10%		45% or Rs.290/= per kg			2.5%	
20.02			**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**																					
	2002.10.00	-	Tomatoes, whole or in pieces	kg							Free					20% or Rs. 60/- per kg	18%	10%		30% or Rs.75/= per kg			2.5%	
	2002.90.00	-	Other	kg							Free					20% or Rs. 80/- per kg	18%	10%		30% or Rs.75/= per kg			2.5%	
20.03			**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**																					
	2003.10.00	-	Mushrooms of the genus *Agaricus*	kg							Free					20% or Rs. 75/- per kg	18%	10%		45% or Rs.270/= per kg			2.5%	
	2003.90	-	Other																					
	2003.90.10	---	Truffles	Kg							Free					20% or Rs. 120/- per kg	18%	Ex		45% or Rs.300/= per kg	28% or Rs.100/= per kg		2.5%	
	2003.90.90	---	Other	kg							Free		5% or Rs.30/- per kg	5% or Rs.30/- per kg		20% or Rs.120/- per kg	18%	10.0%		45% or Rs.300/= per kg			2.5%	
20.04			**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**																					
	2004.10.00	-	Potatoes	kg							Free					20% or Rs.100/- per kg	18%	10.0%		45% or Rs 290/= per kg			2.5%	
	2004.90.00	-	Other vegetables and mixtures of vegetables	kg												20% or Rs.110/- per kg	18%	10.0%		45% or Rs 290/= per kg			2.5%	
20.05			**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2005.10.00	-	Homogenised vegetables	kg							Free					20% or Rs.200/- per kg	18%	Ex		45% or Rs.350/= per kg			2.5%	
	2005.20.00	-	Potatoes	kg							Free					20% or Rs.370/- per kg	18%	10%		45% or Rs.450/= per kg			2.5%	
	2005.40.00	-	Peas *(Pisum sativum)*	kg							Free					20% or Rs.150/- per kg	18%	10%	6%	45% or Rs.320/= per kg	28% or Rs.100/= per kg		2.5%	
		-	Beans *(Vigna spp., Phaseolus spp.)* :																					
	2005.51.00	--	Beans, shelled	kg							Free					20% or Rs.110/- per kg	18%	10%	6%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2005.59.00	--	Other	kg							Free					20% or Rs.110/- per kg	18%	10%	6%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2005.60.00	-	Asparagus	kg							Free					20% or Rs.110/- per kg	18%	10%	6%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2005.70.00	-	Olives	kg							Free					20% or Rs.140/- per kg	18%	10%	6%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2005.80.00	-	Sweet corn *(Zea mays var. saccharata)*	kg							Free					20% or Rs. 70/- per kg	18%	10%	6%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
		-	Other vegetables and mixtures of vegetables :																					
	2005.91.00	--	Bamboo shoots	kg									7.5% or Rs.20/- per kg	5% or Rs.14/- per kg		20% or Rs. 60/- per kg	18%	10%	6%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2005.99.00	--	Other	kg												20% or Rs.120/- per kg	18%	10%		45% or Rs.290/= per kg			2.5%	
20.06			**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) :**																					
	2006.00.10	---	Processed fruits *Canned Pineapple*	kg	S									23.8% or Rs. 49/- per kg		20% or Rs.100/- per kg	18%	10%		45% or Rs.290/= per kg			2.5%	
	2006.00.90	---	Other *Canned Pineapple*	kg	S											20% or Rs.150/- per kg	18%	10%		45% or Rs.290/= per kg			2.5%	
20.07			**Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**																					
	2007.10.00	-	Homogenised preparations *Jams, Jellies, Marmalades & preserves*	kg	S											20% or Rs.280/- per kg	18%	10%	6%	10% or Rs.130/= per kg	Free		2.5%	
		-	Other :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2007.91.00	--	Citrus fruit	kg										23.8% or Rs. 286/- per kg		20% or Rs.480/- per kg	18%	Ex		45% or Rs.540/= per kg			2.5%	
			Jams, Jellies, Marmalades & preserves		S																			
	2007.99.00	--	Other	kg										23.8% or Rs. 120/- per kg		20% or Rs.210/- per kg	18%	10%		45% or Rs.360/= per kg			2.5%	
			Jams, Jellies, Marmalades & preserves		S																			
20.08			**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**																					
		-	Nuts, ground-nuts and other seeds, whether or not mixed together :																					
	2008.11.00	--	Ground-nuts	kg												20% or Rs.200/- per kg	18%	10%		45% or Rs.360/= per kg			2.5%	
	2008.19	--	Other, including mixtures :																					
	2008.19.10	---	Cashew nuts	kg							Free					20% or Rs.160/- per kg	18%	10%		45% or Rs.260/= per kg			2.5%	
	2008.19.20	---	Liquid coconut milk	kg							Free					20% or Rs.250/- per kg	18%	Ex		35% or Rs.350/= per kg			2.5%	
	2008.19.30	---	Coconut milk powder	kg							Free					20% or Rs.250/- per kg	18%	Ex		35% or Rs.350/= per kg			2.5%	
	2008.19.40	---	Coconut cream	kg							Free					20% or Rs.250/- per kg	18%	Ex		35% or Rs.350/= per kg			2.5%	
	2008.19.90	---	Other	kg							Free					20% or Rs.260/- per kg	18%	10%		45% or Rs.360/= per kg			2.5%	
	2008.20.00	-	Pineapples	kg							Free					20% or Rs.30/- per kg	18%	10%		45% or Rs.250/= per kg			2.5%	
			Canned Pineapple		S																			
	2008.30	-	Citrus fruit :																					
	2008.30.10	---	Citrus (bitter orange) pulp in bulk packaging of 210 kg or more	kg							Free			23.8% or Rs. 72/- per kg		20% or Rs. 140/- per kg	18%	10%		10% or Rs.60/= per kg			2.5%	
	2008.30.90	---	Other	kg							Free			23.8% or Rs. 32/- per kg		20% or Rs.60/- per kg	18%	10%		45% or Rs.270/= per kg			2.5%	
	2008.40.00	-	Pears	kg										23.8% or Rs. 33/- per kg		20% or Rs.60/- per kg	18%	10%	6%	45% or Rs.270/= per kg	28% or Rs.100/= per kg		2.5%	
	2008.50	-	Apricots :																					
	2008.50.10	---	Apricots pulp in bulk packaging of 220 kg or more	kg							Free			23.8% or Rs. 34/- per kg	20%	20% or Rs.60/- per kg	18%	Ex		10% or Rs.30/= per kg	Free		2.5%	
	2008.50.90	---	Other	kg							Free			23.8% or Rs. 39/- per kg	20%	20% or Rs.70/- per kg	18%	10%	6%	45% or Rs.270/= per kg	28% or Rs.100/= per kg		2.5%	
	2008.60.00	-	Cherries	kg							Free			23.8% or Rs. 48/- per kg	20%	20% or Rs.100/- per kg	18%	10%	6%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2008.70.00	-	Peaches, including nectarines	kg							Free			23.8% or Rs. 55/- per kg	20%	20% or Rs.100/- per kg	18%	10%	6%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2008.80.00	-	Strawberries	kg							Free			23.8% or Rs. 166/- per kg		20% or Rs.280/- per kg	18%	10%		45% or Rs.400/= per kg			2.5%	
		-	Other, including mixtures other than those of subheading 2008.19 :																					
	2008.91.00	--	Palm hearts	kg							Free					20% or Rs.110/- per kg	18%	Ex		45% or Rs.290/= per kg			2.5%	
	2008.93.00	--	Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos)*; lingonberries *(Vaccinium vitis-idaea*)	kg											20%	20% or Rs. 110/- per kg	18%	Ex		45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2008.97.00	--	Mixtures	kg												20% or Rs.160/- per kg	18%	10%		45% or Rs.320/= per kg			2.5%	
	2008.99	--	Other :																					
	2008.99.10	---	Mangoes pulp in bulk packaging of 3 kg or more	kg												20% or Rs.100/- per kg	18%	10%		45% or Rs.290/= per kg			2.5%	
	2008.99.90	---	Other	kg												20% or Rs.120/- per kg	18%	10%		45% or Rs.290/= per kg			2.5%	
			Canned Mango		S																			
20.09			**Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**																					
		-	Orange juice :																					
	2009.11	--	Frozen :																					
	2009.11.10	---	Of a Brix value of 60 or more, in bulk packaging of 270 kg or more	kg							Free					20% or Rs.140/- per kg	18%	10%		10% or Rs.100/= per kg			2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates		S																			
	2009.11.90	---	Other	kg							Free					20% or Rs.140/- per kg	18%	10%		45% or Rs.320/= per kg			2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates		S																			
	2009.12.00	--	Not frozen, of a Brix value not exceeding 20	kg												20% or Rs.140/- per kg	18%	10%		45% or Rs.250/= per kg			2.5%	
			Fruit Juice Concentrated and Fruit Juice Nectars		S																			
	2009.19.00	--	Other	kg							Free					20% or Rs.140/- per kg	18%	10%		45% or Rs.250/= per kg			2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			
		-	Grapefruit juice; pomelo juice :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2009.21.00	--	Of a Brix value not exceeding 20	kg							Free		5% or Rs.36/- per kg	5% or Rs.36/- per kg		20% or Rs.140/- per kg	18%	10%		45% or Rs.250/= per kg			2.5%	
			Fruit Juice Concentrated and Fruit Juice Nectars		S																			
	2009.29.00	--	Other	kg							Free					20% or Rs.140/- per kg	18%	10%		45% or Rs.320/= per kg			2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates/ Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			
		-	Juice of any other single citrus fruit :																					
	2009.31.00	--	Of a Brix value not exceeding 20	kg							Free		5% or Rs.32/- per kg	5% or Rs.32/- per kg		20% or Rs.130/- per kg	18%	Ex		45% or Rs.250/= per kg			2.5%	
			Fruit Juice Concentrated and Fruit Juice Nectars		S																			
	2009.39.00	--	Other	kg							Free					20% or Rs. 130/- per kg	18%	10%		45% or Rs.250/= per kg			2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			
		-	Pineapple juice :																					
	2009.41.00	--	Of a Brix value not exceeding 20	kg							Free		5% or Rs.21/- per kg	5% or Rs.21/- per kg		20% or Rs.100/- per kg	18%	10.0%		45% or Rs.230/= per kg			2.5%	
			Fruit Juice Concentrated and Fruit Juice Nectars		S																			
	2009.49.00	--	Other	kg							Free		5% or Rs.21/- per kg	5% or Rs.21/- per kg		20% or Rs.100/- per kg	18%	Ex		45% or Rs.290/= per kg			2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			
	2009.50.00	-	Tomato juice	kg												20% or Rs.60/- per kg	18%	10%		45% or Rs.225/= per kg			2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Juice Concentrated and Fruit Juice Nectars / Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			
		-	Grape juice (including grape must) :																					
	2009.61.00	--	Of a Brix value not exceeding 30	kg							Free		5% or Rs. 15/- per kg	5% or Rs. 15/- per kg	20%	20% or Rs.60/- per kg	18%	10%	6%	45% or Rs.225/= per kg	28% or Rs.88/= per kg		2.5%	
			Fruit Juice Concentrated and Fruit Juice Nectars / Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			
	2009.69.00	--	Other	kg							Free				20%	20% or Rs.140/- per kg	18%	10%	6%	45% or Rs.320/= per kg	28% or Rs.88/= per kg		2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			
		-	Apple juice :																					
	2009.71.00	--	Of a Brix value not exceeding 20	kg							Free		5% or Rs.15/- per kg	5% or Rs.15/- per kg	20%	20% or Rs.60/- per kg	18%	10%	6%	45% or Rs.230/= per kg	28% or Rs.88/= per kg		2.5%	
			Fruit Juice Concentrated and Fruit Juice Nectars		S																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2009.79.00	--	Other	kg							Free		5% or Rs.29/- per kg	5% or Rs.29/- per kg	20%	20% or Rs.120/- per kg	18%	10%	6%	45% or Rs.230/= per kg	28% or Rs.88/= per kg		2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates/ Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			
		-	Juice of any other single fruit, nut or vegetable :																					
	2009.81.00	--	Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccos)* juice; lingonberry *(Vaccinium vitis-idaea*) juice.	kg											20%	20% or Rs.130/- per kg	18%	Ex		45% or Rs.320/= per kg	28% or Rs.88/= per kg		2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Juice Concentrated and Fruit Juice Nectars / Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			
	2009.89	--	Other :																					
	2009.89.10	---	Passion	kg												20% or Rs.300/- per kg	18%	Ex		45% or Rs.225/= per kg			2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Juice Concentrated and Fruit Juice Nectars / Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			
	2009.89.90	---	Other	kg												20% or Rs.80/- per kg	18%	10.0%		45% or Rs.225/= per kg			2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Juice Concentrated and Fruit Juice Nectars		S																			
	2009.90.00	-	Mixtures of juices	kg												20% or Rs.130/- per kg	18%	10.0%		45% or Rs.320/= per kg			2.5%	
			Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Juice Concentrated and Fruit Juice Nectars/ Fruit Squashes, Fruit Syrups, Fruit Cordials		S																			

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :

(a) Mixed vegetables of heading 07.12;
(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
(c) Flavoured tea (heading 09.02);
(d) Spices or other products of headings 09.04 to 09.10;
(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(f) Products of heading 24.04;
(g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
(h) Prepared enzymes of heading 35.07.

2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
21.01			**Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**																					
		-	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :																					
	2101.11.00	--	Extracts, essences and concentrates	kg							Free					20% or Rs.850/- per kg	18%	10%		25% or Rs.800/= per kg			2.5%	
	2101.12.00	--	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg							Free					20% or Rs. 550/- per kg	18%	10%		25% or Rs.500/= per kg			2.5%	
	2101.20	-	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :																					
		---	Instant tea , certified by Sri Lanka Tea Board as wholly of Sri Lankan origin:																					
	2101.20.11	----	In immediate packing of a content not exceeding 4g	kg							Free					20% or Rs. 1500/- per kg	18%	Ex		10% or Rs.600/= per kg			2.5%	
	2101.20.12	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	kg							Free					20% or Rs. 1500/- per kg	18%	10%		10% or Rs.600/= per kg			2.5%	
	2101.20.13	----	In immidiate packing of acontent exceeding 1Kg, but not exceeding 3 Kg	kg							Free					20% or Rs. 1500/- per kg	18%	Ex		10% or Rs.600/= per kg			2.5%	
	2101.20.19	----	Other	kg							Free					20% or Rs. 1500/- per kg	18%	10%		10% or Rs.600/= per kg			2.5%	
		---	Instant tea, Other:																					
	2101.20.91	----	In immediate packing of a content not exceeding 4g	kg							Free					20% or Rs.200/- per kg	18%	Ex		25% or Rs.240/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2101.20.92	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	kg							Free					20% or Rs.210/- per kg	18%	10%		25% or Rs.160/= per kg			2.5%	
	2101.20.93	----	In immidiate packing of acontent exceeding 1Kg, but not exceeding 3 Kg	kg							Free					20% or Rs.250/- per kg	18%	10%		25% or Rs.200/= per kg			2.5%	
	2101.20.99	----	Other	kg							Free					20% or Rs.250/- per kg	18%	10%		25% or Rs.200/= per kg			2.5%	
	2101.30.00	-	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg							Free					20% or Rs. 300/- per kg	18%	10%	6%	20% or Rs.250/= per kg	12%		2.5%	
21.02			**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**																					
	2102.10.00	-	Active yeasts	kg							Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2102.20.00	-	Inactive yeasts; other single-cell micro-organisms, dead	kg							Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2102.30.00	-	Prepared baking powders	kg												20%	18%	10%	6%	5%	Free		2.5%	
21.03			**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**																					
	2103.10.00	-	Soya sauce	kg	S											20%	18%	10%	6%	40% or Rs.180/= per kg	24% or Rs.100/- per kg.		2.5%	
	2103.20.00	-	Tomato ketchup and other tomato sauces	kg												20%	18%	10%		40% or Rs.180/= per kg			2.5%	
			Tomato Sauce & Ketchup, Catsup / Catchup		S																			
	2103.30.00	-	Mustard flour and meal and prepared mustard	kg												20%	18%	10%	6%	40% or Rs.180/= per kg	24% or Rs.100/- per kg.		2.5%	
		-	Other :																					
	2103.90.10	---	Preparations of a kind used as raw materials in the food or drink industries	kg											10%	30%	18%	10%	6%				2.5%	
	2103.90.90	---	Other	kg												20%	18%	10%	6%	25% or Rs.160/= per kg	24% or Rs.100/- per kg.		2.5%	
			Chillie Sauce		S																			
21.04			**Soups and broths and preparations therefor; homogenised composite food preparations.**																					
	2104.10	-	Soups and broths and preparations therefor	kg	L											20%	18%	10%	6%	40% or Rs.180/= per kg	24% or Rs.100/- per kg.		2.5%	
	2104.20	-	Homogenised composite food preparations	kg	L						Free					20%	18%	Ex		40% or Rs.180/= per kg	24% or Rs.100/- per kg.		2.5%	
21.05	2105.00.00		**Ice cream and other edible ice, whether or not containing cocoa.**	kg												20%	18%	10.0%		40% or Rs.220/= per kg			2.5%	
			Ice-cream / Frozen Confections Freeze Drink		S																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
21.06			**Food preparations not elsewhere specified or included.**																					
	2106.10	-	Protein concentrates and textured protein substances :																					
	2106.10.10	---	Soya bean flour, enriched with protein, for making Textured Vegetable Protein	kg							Free					20%	18%	Ex					2.5%	
	2106.10.90	---	Other	kg							Free					20%	18%	10%	6%	10%	Free		2.5%	
	2106.90	-	Other :																					
		---	Yeast based preperations																					
	2106.90.11	----	Autolysed yeast	kg											Free	Free	18%	10%	6%				2.5%	
	2106.90.12	----	Preperations of yeast extracts	kg											Free	Free	18%	10%	6%				2.5%	
	2106.90.19	----	Other	kg											20%	20%	18%	10%	6%	10%	Free		2.5%	
	2106.90.20	---	Infants' foods other than milk foods approved by Director General of Health Services	kg											Free	Free	18%	10%	6%				2.5%	
		---	Preparations of a kind used as raw materials in food or beverage industry :																					
	2106.90.31	----	Flavours	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	2106.90.32	----	Compound non-alcoholic preparations of a kind used in the manufacture of beverages	kg											Free	Free	18%	10%	6%			Rs.72/= per litre	2.5%	
	2106.90.39	----	Other	kg											Free	Free	18%	10%	6%				2.5%	
		---	Preparations for making beverages:																					
	2106.90.41	----	In bulk packing of 25 kg and over	kg												30%	18%	10%	6%				2.5%	
	2106.90.42	----	Herbal preparation for use as "Herbal teas"	kg						Free						20%	18%	Ex					2.5%	
	2106.90.43	----	"Neutrical" preparations, approved by the Director General of Health Services	kg											Free	Free	18%	10%	6%				2.5%	
	2106.90.49	----	Other	kg												20%	18%	10%	6%	10%	Free		2.5%	
			Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages /Ready to Serve Fruit Drinks		S																			
	2106.90.50	---	Flavour enhancing preparations containing mono sodium glutamate	kg												20%	18%	10%		40% or Rs.270/= per kg			2.5%	
	2106.90.60	---	Papadam and similar products	kg												20% or Rs.350/- per kg	18%	Ex		40% or Rs.450/= per kg			2.5%	
		---	Other Preparations:																					
	2106.90.91	----	Sachcharine tablets and other sweetening agents for diabetics	kg											Free	Free	18%	10%	6%				2.5%	
	2106.90.92	----	Sweetened tea whitener	kg												20%	18%	10%		10%			2.5%	
	2106.90.93	----	Preserved hearts of palms	kg					15.4%							20%	18%	Ex		10%	Free		2.5%	
	2106.90.95	----	Soya based, milk powder alternatives	kg												30%	18%	10%	6%				2.5%	
	2106.90.96	----	Naso-gastric tube feeding preparations	kg											Free	Free	18%	10%	6%				2.5%	
	2106.90.97	----	Unprocessed coconut water preserved with ascorbic acid put for retail sale	kg											20%	20%	18%	10%	6%	10%	Free		2.5%	
	2106.90.99	----	Other	kg												20%	18%	10%	6%	30%	16%		2.5%	
			Milk Added drinks	kg	S																			

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover :

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
(b) Sea water (heading 25.01);
(c) Distilled or conductivity water or water of similar purity (heading 28.53);
(d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
(e) Medicaments of heading 30.03 or 30.04; or
(f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 °C.

3.- For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

1.- For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

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					
22.01			**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**																					
	2201.10	-	Mineral waters and aerated waters :																					
	2201.10.10	---	Mineral waters	l	S											20% or Rs.190/= per l	18%	Ex		10% OR Rs.90 per l			2.5%	
	2201.10.90	---	Other	l	S											20%	18%	10%		10%	Rs.31/= per l		2.5%	
	2201.90	-	Other :																					
	2201.90.10	---	Water	l												20%	18%	Ex		10%			2.5%	
			Bottled Drinking Water		S																			
	2201.90.90	---	Other	l												20%	18%	Ex		10%			2.5%	
22.02			**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.**																					

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					
	2202.10.00	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	l												20%	18%	10%		45% or Rs.270 per l	Rs. 15 per liter or 36 Cts per gram of sugar, excluding 6 g per 100 mililiter, contained in the product whichever is higher		2.5%	
			Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages / Ready to Serve Fruit Drinks *1. Flavoured and Sweetened Carbonated Beverages* *2.Carbonated Water or Soda Water with or without Permitted Flavors* *3.Flavoured Caffeinated Beverages.*		S																			
		-	Other :																					
	2202.91.00	--	Non-alcoholic beer	l												20%	18%	10%		45% or Rs.270 per l			2.5%	
	2202.99	--	Other :	l																			2.5%	
	2202.99.10	---	Tea in beverage form	l	S											20%	18%	10%		45% or Rs.270 per l			2.5%	
	2202.99.20	---	Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA)	l	L/S											20%	18%	Ex		10%			2.5%	
	2202.99.30	---	Beverages put up for retail sales as "Energy Drinks"	l	L											20%	18%	10%		45% or Rs.360 per l	Rs. 15 per liter or 36 Cts per gram of sugar, excluding 6 g per 100 mililiter, contained in the product whichever is higher		2.5%	
			Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages / Ready to Serve Fruit Drinks *1. Flavoured and Sweetened Carbonated Beverages* *2.Carbonated Water or Soda Water with or without Permitted Flavors* *3.Flavoured Caffeinated Beverages.*		L/S																			
	2202.99.40	---	Herbs based beverages	l												20%	18%	Ex		35% or Rs.200 per l			2.5%	
			Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages		S																			
		---	Beverages based on fruit or vegetable juices:																					

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					
	2202.99.51	----	Sugar contents of which is more than 6g per 100ml	l												20% or Rs.60/= per l	18%	10%		35% or Rs.200 per l	36 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product		2.5%	
			Ready to Serve Fruit Drinks		S																			
	2202.99.59	----	Other	l												20% or Rs.60/= per l	18%	10%		35% or Rs.200 per l			2.5%	
			Ready to Serve Fruit Drinks		S																			
		---	Beverages based on milk:																					
	2202.99.61	----	Sugar contents of which is more than 6g per 100ml	l												20%	18%	Ex		35% or Rs.180 per l			2.5%	
			Milk added drinks		S																			
	2202.99.69	----	Other	l												20%	18%	10%		35% or Rs.180 per l			2.5%	
			Milk added drinks		S																			
	2202.99.70	---	Beverages based on cereal, grain, or tree fruits	l												20%	18%	10%		35% or Rs.400 per l			2.5%	
			Ready to Serve Fruit Drinks		S																			
		---	Other:																					
	2202.99.91	----	Sugar contents of which is more than 6g per 100ml	l												20% or Rs.70/- per l	18%	10%		35% or Rs.200 per l	36 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product		2.5%	
			Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages / Ready to Serve Fruit Drinks *1.Flavoured and Sweetened Carbonated Beverages* *2.Carbonated Water or Soda Water with or without Permitted Flavors* *3.Flavoured Caffeinated Beverages.*		S																			
	2202.99.99	---	Other	l												20% or Rs.60/- per l	18%	10%		35% or Rs.200 per l			2.5%	
			Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages /Ready to Serve Fruit Drinks *1 . Flavoured and Sweetened Carbonated Beverages* *2.Carbonated Water or Soda Water with or without Permitted Flavors* *3.Flavoured Caffeinated Beverages*		S																			
22.03	2203.00		**Beer made from malt.**																					
	2203.00.10	---	Canned beer less than 350 ml	l												Rs.550/= per l	18%	10%					2.5%	
	2203.00.20	---	Canned beer 350 ml or more	l												Rs.550/= per l	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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG					
	2203.00.90	---	Other	l												Rs.550/= per l	18%	10%					2.5%	
22.04			**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**																					
	2204.10.00	-	Sparkling wine	l												Rs.440/= per l	18%	10%					2.5%	
		-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :																					
	2204.21.00	--	In containers holding 2 l or less	l												Rs.440/= per l	18%	10%					2.5%	
	2204.22.00	--	In containers holding more than 2 l but not more than 10 l	l												Rs.440/= per l	18%	10%					2.5%	
	2204.29.00	--	Other	l												Rs.440/= per l	18%	10%					2.5%	
	2204.30.00	-	Other grape must	l												Rs.440/= per l	18%	Ex					2.5%	
22.05			**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**																					
	2205.10.00	-	In containers holding 2 l or less	l												Rs.440/= per l	18%	10%					2.5%	
	2205.90.00	-	Other	l												Rs.440/= per l	18%	10%					2.5%	
22.06	2206.00		**Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**																					
	2206.00.10	---	Non alcoholic beverages	l												Rs.440/= per l	18%	10%					2.5%	
	2206.00.90	---	Other																					
	2206.00.91	----	Palmyrah Toddy	l												Rs.440/= per l	18%	Ex		50%			2.5%	
	2206.00.99	----	Other	l												Rs.440/= per l	18%	Ex		50%			2.5%	
22.07			**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**																					
	2207.10	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	l	L											Rs.1000/= per l	18%	10%					2.5%	
	2207.20	-	Ethyl alcohol and other spirits, denatured, of any strength :																					
	2207.20.10	---	Spirits denatured in accordance with regulations framed under the Excise Ordinance	l	L											Rs.1000/= per l	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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG					
	2207.20.20	---	Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft	l	L											Rs.880/= per l	18%	Ex					2.5%	
	2207.20.90	---	Other	l	L											Rs.880/= per l	18%	Ex					2.5%	
22.08			**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.**																					
	2208.20.00	-	Spirits obtained by distilling grape wine or grape marc	l												Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.30.00	-	Whiskies	l												Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.40	-	Rum and other spirits obtained by distilling fermented sugar-cane products :																					
	2208.40.10	---	Rum	l					Rs. 2690/= per l							Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.40.90	---	Other	l												Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.50.00	-	Gin and Geneva	l												Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.60.00	-	Vodka	l												Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.70.00	-	Liqueurs and cordials	l												Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.90	-	Other :																					
	2208.90.10	---	Coconut base arrack	l												Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.90.20	---	Palmyrah based arrack	l												Rs.2750/= per l	18%	Ex		70%			2.5%	
	2208.90.90	---	Other	l												Rs.2750/= per l	18%	10%		70%			2.5%	
22.09	2209.00.00		**Vinegar and substitutes for vinegar obtained from acetic acid.**	l												20%	18%	10%		35% or Rs.200/= per l			2.5%	

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

1.- For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
23.01			**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.**																					
	2301.10	-	Flours, meals and pellets, of meat or meat offal; greaves	kg	L					Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	2301.20	-	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
23.02			**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**																					
	2302.10	-	Of maize (corn)	kg											10%	20%	18%	10%	6%				2.5%	
	2302.30	-	Of wheat	kg							Free				10%	20%	18%	Ex					2.5%	
	2302.40	-	Of other cereals :																					
	2302.40.10	---	Rice	kg		10.0%										20%	18%	Ex					2.5%	
	2302.40.90	---	Other	kg							Free				10%	20%	18%	10%	6%				2.5%	
	2302.50	-	Of leguminous plants	kg							Free				10%	20%	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
23.03			**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**																					
	2303.10	-	Residues of starch manufacture and similar residues	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	2303.20	-	Beet-pulp, bagasse and other waste of sugar manufacture	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2303.30	-	Brewing or distilling dregs and waste	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
23.04	2304.00		**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.**	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
23.05	2305.00		**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.**	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
23.06			**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05 (+).**																					
	2306.10	-	Of cotton seeds	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2306.20	-	Of linseed	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2306.30	-	Of sunflower seeds	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
		-	Of rape or colza seeds :																					
	2306.41	--	Of low erucic acid rape or colza seeds	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2306.49	--	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	2306.50	-	Of coconut or copra :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2306.50.10	---	Defatted coconut	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2306.50.20	---	Poonac	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	2306.50.90	---	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2306.60	-	Of palm nuts or kernels	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	2306.90	-	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
23.07	2307.00		**Wine lees; argol**																					
	2307.00.10	---	Wine lees	kg	L					Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2307.00.20	---	Argol	kg	L					Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
23.08	2308.00		**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
23.09			**Preparations of a kind used in animal feeding.**																					
	2309.10	-	Dog or cat food, put up for retail sale	kg	L					Free	Free			5%	20%	20%	18%	10%	6%	10%	Free		2.5%	
	2309.90	-	Other :																					
	2309.90.10	---	Feed for aquaculture and aquarium industries other than prawn feed or shrimp feed	kg									Free	Free	Free	Free	18%	10%	6%				2.5%	
	2309.90.20	---	Prawn or Shrimp feed	kg									Free	Free	Free	Free	Ex	10%	6%				2.5%	
	2309.90.30	---	Poultry feed	kg	L								Free	Free	Free	Free	18%	10%	6%				2.5%	
	2309.90.90	---	Other	kg	L								Free	Free	Free	Free	18%	10%	6%				2.5%	

Chapter 24

Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Note.

1.- This Chapter does not cover medicinal cigarettes (Chapter 30).

2.- Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.

3.- For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

Subheading Note.

1.- For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	SC	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG						
24.01			**Unmanufactured tobacco; tobacco refuse.**																						
	2401.10.00	-	Tobacco, not stemmed/stripped	kg												90% or Rs.425/= per kg	18%	Ex		25%			2.5%	
	2401.20.00	-	Tobacco, partly or wholly stemmed/stripped	kg												90% or Rs.425/= per kg	18%	Ex		25%			2.5%	
	2401.30.00	-	Tobacco refuse	kg												90% or Rs.425/= per kg	18%	Ex		25%			2.5%	
24.02			**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**																						
	2402.10.00	-	Cigars, cheroots and cigarillos, containing tobacco	kg												Rs.4000/= per kg net weight	18%	Ex		Rs.4,000/= per kg net weight	Rs.9,660/- per kg (net weight)		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	SC	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG						
		-	Cigarettes containing tobacco :																						
	2402.20.10	---	Beedies	kg												80% or Rs.9100/= per kg gross weight	18%	Ex		25%			2.5%		
	2402.20.20	---	Cigarettes, each not exceeding 60 mm in length	kg												20%	18%	Ex		160%	Rs.19,350/= per 1000 cigarettes		2.5%		
	2402.20.30	---	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	kg												20%	18%	Ex		160%	Rs.50,150/= per 1000 cigarettes		2.5%		
	2402.20.40	---	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	kg												20%	18%	Ex		160%	Rs.71,450/= per 1000 cigarettes		2.5%		
	2402.20.50	---	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	kg												20%	18%	Ex		160%	Rs. 81,000/= per 1000 cigarettes		2.5%		
	2402.20.60	---	Cigarettes, each exceeding 84 mm in length	kg												20%	18%	Ex		160%	Rs.90,050/= per 1000 cigarettes		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			Gen	SG						
	2402.90	-	Other	kg																			2.5%	
	2402.90.10	---	Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamon	kg												255% or Rs.3600/= per kg gross weight	18%	Ex		25%			2.5%	
	2402.90.90	---	Other													255% or Rs.3600/= per kg gross weight	18%	Ex		25%			100%	
24.03			**Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (+).**																					
		-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :																					
	2403.11.00	--	Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%			2.5%	
	2403.19	--	Other :																					
	2403.19.10	---	Pipe tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg		2.5%	
	2403.19.20	---	Beedi tobacco	kg												90% or Rs.425/- per kg	18%	10%		25%			2.5%	
	2403.19.90	---	Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%			2.5%	
		-	Other :																					
	2403.91	--	"Homogenized" or "reconstituted" tobacco :																					
	2403.91.10	---	Pipe tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg		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			Gen	SG						
	2403.91.90	---	Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%			2.5%		
		--	Other :																						
	2403.99.10	---	Pipe tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg		2.5%		
	2403.99.90	---	Other	kg												255% or Rs.4100/= per kg gross weight	18%	10%		25%			2.5%		
24.04			**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.**																					
		-	Products intended for inhalation without combustion :																						
	2404.11	--	Containing tobacco or reconstituted tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg		2.5%		
	2404.12	--	Other, containing nicotine	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg		2.5%		
	2404.19	--	Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg		2.5%		
		-	Other:																						
	2404.91	--	For oral application	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg		2.5%		
	2404.92	--	For transdermal application	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg		2.5%		
	2404.99	--	Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg		2.5%		

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes.

1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2.- This Chapter does not cover :

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
(b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3 (heading 28.21);
(c) Medicaments or other products of Chapter 30;
(d) Perfumery, cosmetic or toilet preparations (Chapter 33);
(e) Dolomite ramming mix (heading 38.16);
(f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
(g) Precious or semi-precious stones (heading 71.02 or 71.03);
(h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
(ij) Billiard chalks (heading 95.04); or
(k) Writing or drawing chalks or tailors' chalks (heading 96.09).

3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4.- Heading 25.30 applies, inter alia, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
25.01	2501.00		**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**																					
			Food Grade Salt (Granular or Powdered form)		L/S																			
	2501.00.10	---	Rock Salt	kg	L											20% or Rs.40/= per kg	18%	Ex		10% or Rs.20/= per kg			2.5%	*
	2501.00.90	---	Other	kg	L											20% or Rs.40/= per kg	18%	Ex		10% or Rs.20/= per kg			2.5%	*
25.02	2502.00		**Unroasted iron pyrites.**	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
25.03	2503.00		**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
25.04			**Natural graphite.**																					
	2504.10	-	In powder or in flakes :																					
	2504.10.10	---	Waste	kg	L					Free	Free		5%	4.5%	10%	Free	18%	Ex					2.5%	
	2504.10.90	---	Other	kg						Free	Free		5%	4.5%	10%	Free	18%	10%	6%				2.5%	
	2504.90	-	Other :																					
	2504.90.10	---	Waste	kg	L					Free	Free		5%	4.5%	10%	Free	18%	Ex					2.5%	
	2504.90.90	---	Other	kg						Free	Free		5%	4.5%	10%	Free	18%	Ex					2.5%	
25.05			**Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.**																					
	2505.10	-	Silica sands and quartz sands :																					
	2505.10.10	---	Waste	kg	L					Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
		---	Other :																					
	2505.10.91	----	Silica sands and quartz sands from rivers	kg						Free	Free		5%	4.5%	Free	Free	18%	Ex					2.5%	
	2505.10.99	----	Other	kg						Free	Free		5%	4.5%	Free	Free	18%	10%	6%				2.5%	
	2505.90	-	Other	kg						Free	Free		5%	4.5%	Free	Free	18%	10%	6%				2.5%	
25.06			**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**																					
	2506.10	-	Quartz :																					
	2506.10.10	---	Raw vein quartz	kg						Free	Free		5%	4.5%	10%	Free	18%	10%	6%				2.5%	
	2506.10.90	---	Value added vein quartz	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2506.20	-	Quartzite	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
25.07	2507.00		**Kaolin and other kaolinic clays, whether or not calcined.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
25.08			**Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths (+).**																					
	2508.10	-	Bentonite	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2508.30	-	Fire-clay	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2508.40	-	Other clays	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2508.50	-	Andalusite, kyanite and sillimanite	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2508.60	-	Mullite	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2508.70	-	Chamotte or dinas earths	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
25.09	2509.00		**Chalk.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
25.10			**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**																					
	2510.10	-	Unground :																					
	2510.10.10	---	Rock phosphate	kg					Free	Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2510.10.90	---	Other	kg					Free	Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2510.20	-	Ground :																					
	2510.20.10	---	Rock phosphate	kg					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2510.20.90	---	Other	kg					Free	Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
25.11			**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.**																					
	2511.10	-	Natural barium sulphate (barytes)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2511.20	-	Natural barium carbonate (witherite)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
25.12	2512.00		**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
25.13			**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**																					
	2513.10	-	Pumice stone	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2513.20	-	Emery, natural corundum, natural garnet and other natural abrasives	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
25.14	2514.00		**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**																					
	2514.00.10	---	Waste	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2514.00.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
25.15			**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape (+)**																					
		-	Marble and travertine :																					
	2515.11	--	Crude or roughly trimmed	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
	2515.12	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	2515.20	-	Ecaussine and other calcareous monumental or building stone; alabaster	kg						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	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
25.16			**Granite, prophyry, basalt, sandstone and other monu-mental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape (+).**																					
		-	Granite :																					
	2516.11	--	Crude or roughly trimmed	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2516.12	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	2516.20	-	Sandstone	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2516.90	-	Other monumental or building stone	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
25.17			**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or**																					
	2517.10	-	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	2517.20	-	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg						Free	Free		5%	5%	20%	20%	18%	Ex		5%	Free		2.5%	
	2517.30	-	Tarred macadam	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
		-	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:																					
	2517.41	--	Of marble	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2517.49	--	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
25.18			**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**																					
	2518.10	-	Dolomite not calcined or sintered	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	2518.20	-	Calcined or sintered dolomite	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
25.19			**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**																					
	2519.10	-	Natural magnesium carbonate (magnesite)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2519.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
25.20			**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**																					
	2520.10	-	Gypsum; anhydrite	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2520.20	-	Plasters	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
25.21	2521.00		**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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			
25.22			**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**																					
	2522.10	-	Quicklime	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2522.20	-	Slaked lime	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2522.30	-	Hydraulic lime	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
25.23			**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hyudraulic cements, whether or not coloured or in the form of clinkers (+).**																					
	2523.10	-	Cement clinkers	kg						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%		Free		2.5%	
		-	Portland cement :																					
	2523.21	--	White cement, whether or not artificially coloured	kg						Free	Free		Free	Free		Free	18%	10%	6%	Rs. 2/= per kg	6%		2.5%	
	2523.29	--	Other :														18%							
	2523.29.10	---	Water-proof cement, boiler cement and similar compositions	kg						Free	Free		Free	Free		Free	18%	10%	6%	Rs. 2/= per kg	6%		2.5%	
	2523.29.20	---	Other portland cement imported in packings of 50 kg and below	kg	S					Free	Free		Free	Free		Free	18%	10%	6%	Rs. 7/= per kg	11%		2.5%	
			Ordinary Portland Cement,Portland limestone cement, Masonry Cement, Blended hydraulic cement, Portland Composite Cement																					
	2523.29.30	---	Other portland cement imported in packings of over 50 kg or in bulk	kg	S					Free	Free		Free	Free		Free	18%	10%	6%	Rs. 4/= per kg	6%		2.5%	
			Ordinary Portland Cement,Portland limestone cement, Masonry Cement, Blended hydraulic cement, Portland Composite Cement																					
	2523.30	-	Aluminous cement	kg	S					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2523.90	-	Other hydraulic cements	kg	S					Free	Free		Free	Free	Free	Free	18%	10%	6%	Rs. 2/= per kg	Free		2.5%	
25.24			**Asbestos.**																					
	2524.10	-	Crocidolite	kg	B					Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	2524.90	-	Other	kg																			2.5%	
	2524.90.10	---	Other amphiboles	kg	B					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2524.90.20	---	Chrysotile	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2524.90.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
25.25			**Mica, including splittings; mica waste.**																					
	2525.10	-	Crude mica and mica rifted into sheets or splittings	kg						Free	Free		5%	4.5%	10%	Free	18%	Ex					2.5%	
	2525.20	-	Mica powder	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	2525.30	-	Mica waste	kg	L					Free	Free		5%	4.5%	10%	Free	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
25.26			**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.**																					
	2526.10	-	Not crushed, not powdered	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2526.20	-	Crushed or powdered	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
[25.27]																								
25.28			**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3, calculated on the dry weight.**																					
	2528.00.10	---	Natural sodium borates and concentrates thereof (whether or not calcined)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2528.00.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
25.29			**Feldspar; leucite, nepheline and nepheline syenite; fluorspar.**																					
	2529.10	-	Feldspar :																					
	2529.10.10	---	Waste	kg	L					Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2529.10.90	---	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
		-	Fluorspar:																					
		--	Containing by weight 97% or less of calcium fluoride :																					
	2529.21.10	---	Waste	kg	L					Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2529.21.90	---	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	2529.22	--	Containing by weight more than 97% of calcium fluoride	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
		-	Leucite; nepheline and nepheline syenite :																					
	2529.30.10	---	Waste	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2529.30.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
25.30			**Mineral substances not elsewhere specified or included.**																					
	2530.10	-	Vermiculite, perlite and chlorites, unexpanded	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2530.20	-	Kieserite, epsomite (natural magnesium sulphates)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	2530.90.10	---	Natural arsenic sulphides	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2530.90.20	---	Broken concrete	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2530.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

Chapter 26

Ores, slag and ash

Notes.

1.- This Chapter does not cover :

(a) Slag or similar industrial waste prepared as macadam (heading 25.17);
(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
(d) Basic slag of Chapter 31;
(e) Slag wool, rock wool or similar mineral wools (heading 68.06);
(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes.
Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- Heading 26.20 applies only to :

(a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1.- For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
26.01			**Iron ores and concentrates, including roasted iron pyrites.**																				
		-	Iron ores and concentrates, other than roasted iron pyrites :																				
	2601.11	--	Non-agglomerated	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2601.12	--	Agglomerated	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2601.20	-	Roasted iron pyrites	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.02	2602.00		**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.03	2603.00		**Copper ores and concentrates.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.04	2604.00		**Nickel ores and concentrates.**	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
26.05	2605.00		**Cobalt ores and concentrates.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.06	2606.00		**Aluminium ores and concentrates.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.07	2607.00		**Lead ores and concentrates.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.08	2608.00		**Zinc ores and concentrates.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.09	2609.00		**Tin ores and concentrates.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.10	2610.00		**Chromium ores and concentrates.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.11	2611.00		**Tungsten ores and concentrates.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.12			**Uranium or thorium ores and concentrates.**																				
	2612.10	-	Uranium ores and concentrates	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2612.20	-	Thorium ores and concentrates	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.13			**Molybdenum ores and concentrates.**																				
	2613.10	-	Roasted	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2613.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.14			**Titanium ores and concentrates**																				
	2614.00.10	---	Ilmanite	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2614.00.20	---	Rutile	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2614.00.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.15			**Niobium, tantalum, vanadium or zirconium ores and concentrates.**																				
	2615.10	-	Zirconium ores and concentrates	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	2615.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.16			**Precious metal ores and concentrates.**																				
	2616.10	-	Silver ores and concentrates	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2616.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.17			**Other ores and concentrates.**																				

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				
	2617.10	-	Antimony ores and concentrates	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2617.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.18	2618.00		**Granulated slag (slag sand) from the manufacture of iron or steel.**	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
26.19	2619.00		**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.**	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.20			**Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.**																				
		-	Containing mainly zinc :																				
	2620.11	--	Hard zinc spelter	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2620.19	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Containing mainly lead :																				
	2620.21	--	Leaded gasoline sludges and leaded anti-knock compound sludges	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2620.29	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2620.30	-	Containing mainly copper	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex	6%			2.5%	
	2620.40	-	Containing mainly aluminium	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2620.60	-	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	2620.91	--	Containing antimony, beryllium, cadmium, chromium or their mixtures	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2620.99	--	Other :																				
	2620.99.10	---	Tantalum-bearing tin slags with less than 0.5% tin	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2620.99.20	---	Slag from zinc production , chemically stabilized having a high iron content (above 20%) and processed according to industrial specifications	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2620.99.30	---	Spent catalysts containg transition metals and rare earth metals	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2620.99.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
26.21			**Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.**																				
	2621.10	-	Ash and residues from the incineration of municipal waste	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	2621.90.10	---	Coal-fired power plant fly-ash	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	2621.90.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes.

1.- This Chapter does not cover :
(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
(b) Medicaments of heading 30.03 or 30.04; or
(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matterfree basis) equal to or greater than 5,833 kcal/kg.

3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.

4.- For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
27.01			**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**																				
		-	Coal, whether or not pulverized, but not agglomerated :																				
	2701.11	--	Anthracite	kg		Free				Free	Free		Free		Free	Free	18%	Ex				Ex	
	2701.12	--	Bituminous coal	kg						Free	Free		Free		Free	Free	18%	Ex				Ex	
	2701.19	--	Other coal	kg						Free	Free		Free		Free	Free	18%	Ex				Ex	
	2701.20	-	Briquettes, ovoids and similar solid fuels manufactured from coal	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
27.02			**Lignite, whether or not agglomerated, excluding jet.**																				
	2702.10	-	Lignite, whether or not pulverized, but not agglomerated	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2702.20	-	Agglomerated lignite	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
27.03	2703.00		**Peat (including peat litter), whether or not agglomerated.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
27.04	2704.00		**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
27.05	2705.00		**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
27.06	2706.00		**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
27.07			**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.**																				
	2707.10	-	Benzol (benzene)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2707.20	-	Toluol (toluene)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2707.30	-	Xylol (xylenes)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	2707.40	-	Naphthalene	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	2707.50	-	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D86 method)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Other :																				
	2707.91	--	Creosote oils	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	2707.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
27.08			**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**																				
	2708.10	-	Pitch	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2708.20	-	Pitch coke	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
27.09			**Petroleum oils and oils obtained from bituminous minerals, crude**																				
	2709.00.10	---	Petroleum oils	kg							Free		Free	Free	Free	Free	Ex	2.5%	2.0%			Ex	
	2709.00.90	---	Other	kg							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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
27.10			**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.**																				
		-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :																			
	2710.12	--	Light oils and preparations :																				
	2710.12.10	---	Aviation spirit	kg	L										Free	Free	Ex	Ex				Ex	
	2710.12.20	---	Petrol :																				
	2710.12.21	----	Petrol having Octane number of 92	kg	L											Rs.50/= per l	18%	Ex			Rs.72/= per litre	Ex	
	2710.12.22	----	Petrol having Octane number of 95	kg	L											Rs.50/= per l	18%	Ex			Rs.72/= per litre	Ex	
	2710.12.29	----	Other	kg	L											Rs.50/= per l	18%	Ex			Rs.72/= per litre	Ex	
	2710.12.30	---	Motor spirit other than petrol	kg	L										Free	Free	18%	7.5%	6.0%			Ex	
	2710.12.40	---	Spirit type jet fuel	kg	L										Free	Free	Ex	7.5%	6.0%			Ex	
	2710.12.90	---	Other	kg	L											30%	18%	7.5%				Ex	
	2710.19	--	Other :																				
	2710.19.10	---	Kerosene other than kerosene type jet fuel	kg	L										Free	Free	Ex	Ex				Ex	
	2710.19.20	---	Kerosene type jet fuel	kg	L										Free	Free	Ex	Ex				Ex	
	2710.19.30	---	Other medium oils and preparations	kg	L											30%	18%	7.5%				Ex	
	2710.19.40	---	Gas oil / Diesel :																				
	2710.19.41	----	Super Diesel that contains sulphur not exceeding 10 mg/kg (ppm)	kg	L											Rs.25/= per l	18%	Ex			Rs.57/= per litre	Ex	
	2710.19.42	----	Other Diesel that contains sulphur exceeding 10 mg/kg (ppm) but not exceeding 500mg/ kg (ppm)	kg	L											Rs.25/= per l	18%	Ex			Rs.50/= per litre	Ex	
	2710.19.49	----	Other	kg	L											Rs.25/= per l	18%	Ex			Rs.57/= per litre	Ex	
	2710.19.50	---	Narrow boiling range oils of distillation range not exceeding a span of 500 C and the flash point above 70 °C	kg											Free	Free	18%	7.5%	6.0%			Ex	
	2710.19.60	---	Fuel oil	kg	L										Free	Free	Ex	7.5%	6.0%			Ex	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2710.19.70	---	Lubricating oils (Base-oils) for the preparation of lubricants	kg	L											20% or Rs.150/= per kg	18%	10%		16% or Rs.110/= per kg		2.5%	
	2710.19.80	---	Lubricants	kg	L											20% or Rs.200/= per kg	18%	10%		25% or Rs.250/= per kg		2.5%	
	2710.19.90	---	Other	kg	L											30%	18%	7.5%				Ex	
	2710.20	-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg												Rs.15/= per l	18%	7.5%				Ex	
		-	Waste oils :																				
	2710.91	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	B									4.5%		20%	18%	Ex				Ex	
	2710.99	--	Other	kg	L											20%	Con	7.5%				Ex	
27.11			**Petroleum gases and other gaseous hydrocarbons.**																				
		-	Liquefied :																				
	2711.11	--	Natural gas	kg	L						Free			Free	Free	Free	18%	Ex				2.5%	
	2711.12	--	Propane	kg	L						Free		Free		Free	Free	18%	Ex				2.5%	
	2711.13	--	Butanes	kg	L						Free		Free		Free	Free	18%	10%	6%			2.5%	
	2711.14	--	Ethylene, propylene, butylene and butadiene	kg	L						Free			Free	Free	Free	18%	10%	6%			2.5%	
	2711.19	--	Other :																				
	2711.19.10	---	Liquefied Petroleum Gas	kg	L/S						Free			Free	Free	Free	18%	Ex				Ex	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2711.19.90	---	Other	kg	L						Free			Free	Free	Free	18%	Ex				2.5%	
		-	In gaseous state :																				
	2711.21	--	Natural gas	kg	L						Free			Free	Free	Free	18%	Ex				2.5%	
	2711.29	--	Other	kg	L						Free			Free	Free	Free	18%	Ex				2.5%	
27.12			**Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**																				
	2712.10	-	Petroleum jelly	kg											Free	Free	18%	10%	6%			2.5%	
	2712.20	-	Paraffin wax containing by weight less than 0.75% of oil	kg											Free	Free	18%	10%	6%			2.5%	
	2712.90	-	Other	kg							Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
27.13			**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**																				
		-	Petroleum coke :																				
	2713.11	--	Not calcined	kg							Free			4.5%		20%	18%	Ex				2.5%	
	2713.12	--	Calcined	kg							Free			4.5%		20%	18%	Ex				2.5%	
	2713.20	-	Petroleum bitumen	kg	L	Free					Free			Free	Free	Free	18%	Ex				Ex	
	2713.90	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	kg							Free			4.5%		20%	Con	Ex				2.5%	
27.14			**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks (+).**																				
	2714.10	-	Bituminous or oil shale and tar sands	kg							Free			Free	Free	Free	18%	Ex				Ex	
	2714.90	-	Other	kg							Free			Free	Free	Free	18%	Ex				Ex	
27.15	2715.00	-	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).**	kg							Free			4.5%		20%	18%	10%				2.5%	
27.16	2716.00	-	**Electrical energy. (optional heading)**	1000 kWh						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

Chapter 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
(b) The products mentioned in (a) above dissolved in water;
(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
(b) Halide oxides of carbon (heading 28.12);
(c) Carbon disulphide (heading 28.13);
(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
(b) Organo-inorganic compounds other than those mentioned in Note 2 above;
(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fireextinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6.- Heading 28.44 applies only to :
(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);
(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
(f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

1.- For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			I.- CHEMICAL ELEMENTS																					
28.01			**Flourine, chlorine, bromine and iodine**																					
	2801.10	-	Chlorine	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2801.20	-	Iodine	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2801.30	-	Fluorine; bromine	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.02			**Sulphur, sublimed or precipitated; colloidal sulphur.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.03			**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included.)**	kg		Free				Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
28.04			**Hydrogen, rare gases and other non-metals.**																					
	2804.10	-	Hydrogen	m^3						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Rare gases :																					
	2804.21	--	Argon	m^3						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2804.29	--	Other	m^3						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2804.30	-	Nitrogen	m^3						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2804.40	-	Oxygen	m^3						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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2804.50	-	Boron; tellurium :																					
	2804.50.10	---	Tellurium waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2804.50.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Silicon :																					
	2804.61	--	Containing by weight not less than 99.99% of silicon	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2804.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2804.70	-	Phosphorus	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2804.80	-	Arsenic	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Selenium :																					
	2804.90.10	---	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2804.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.05			**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.**																					
		-	Alkali or alkaline-earth metals :																					
	2805.11	--	Sodium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2805.12	--	Calcium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2805.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed :																					
	2805.30.10	---	Waste and scrap of rare-earth metals	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2805.30.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2805.40	-	Mercury	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
			II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS																					
28.06			**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**																					
	2806.10	-	Hydrogen chloride (hydrochloric acid)	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2806.20	-	Chlorosulphuric acid	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.07			**Sulphuric acid; oleum.**	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.08			**Nitric acid; sulphonitric acids.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.09			**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**																					
	2809.10	-	Diphosphorus pentaoxide	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2809.20	-	Phosphoric acid and polyphosphoric acids	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.10			**Oxides of boron; boric acids.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.11			**Other inorganic acids and other inorganic oxygen compounds of non-metals.**																					
		-	Other inorganic acids :																					
	2811.11	--	Hydrogen fluoride (hydrofluoric acid)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2811.12	--	Hydrogen cyanide (hydrocyanic acid)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2811.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other inorganic oxygen compounds of non-metals :																					
	2811.21	--	Carbon dioxide	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%		Free		2.5%	
	2811.22	--	Silicon dioxide	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2811.29	--	Other :																					
	2811.29.10	---	Nitrous oxide	kg						Free	Free		5%	4.5%	10%	Free	18%	10%	6%				2.5%	
	2811.29.20	---	Sulphur dioxide	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2811.29.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
			III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS																					
28.12			**Halides and halide oxides of non-metals.**																					
		-	Chlorides and chloride oxides :																					
	2812.11	--	Carbonyl dichloride (Phosgene)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.12	--	Phosphorus oxychloride	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.13	--	Phosphorus trichloride	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.14	--	Phosphorus pentachloride	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.15	--	Sulphur monochloride	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.16	--	Sulphur dichloride	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.17	--	Thionyl chloride	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.90	-	Other	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.13			**Sulphides of non-metals; commercial phosphorus trisulphide.**																					
	2813.10	-	Carbon disulphide	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2813.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
			IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS																					
28.14			**Ammonia, anhydrous or in aqueous soluton.**																					
	2814.10	-	Anhydrous ammonia	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2814.20	-	Ammonia in aqueous solution	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.15			**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**																					
		-	Sodium hydroxide (caustic soda) :																					
	2815.11	--	Solid	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2815.12	--	In aqueous solution (soda lye or liquid soda)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2815.20	-	Potassium hydroxide (caustic potash)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2815.30	-	Peroxides of sodium or potassium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.16			**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**																					
	2816.10	-	Hydroxide and peroxide of magnesium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2816.40	-	Oxides, hydroxides and peroxides, of strontium or barium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.17			**Zinc oxide; zinc peroxide.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.18			**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**																					
	2818.10	-	Artificial corundum, whether or not chemically defined	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2818.20	-	Aluminium oxide, other than artificial corundum	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2818.30	-	Aluminium hydroxide	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.19			**Chromium oxides and hydroxides.**																					
	2819.10	-	Chromium trioxide	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2819.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.20			**Manganese oxides.**																					
	2820.10	-	Manganese dioxide	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2820.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.21			**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3.**																					
	2821.10	-	Iron oxides and hydroxides	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2821.20	-	Earth colours	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.22			**Cobalt oxides and hydroxides; commercial cobalt oxides.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.23			**Titanium oxides.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.24			**Lead oxides; red lead and orange lead.**																					
	2824.10	-	Lead monoxide (litharge, massicot)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2824.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.25			**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.**																					
	2825.10	-	Hydrazine and hydroxylamine and their inorganic salts	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.20	-	Lithium oxide and hydroxide	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.30	-	Vanadium oxides and hydroxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.40	-	Nickel oxides and hydroxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.50	-	Copper oxides and hydroxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.60	-	Germanium oxides and zirconium dioxide	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2825.70	-	Molybdenum oxides and hydroxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.80	-	Antimony oxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS																					
28.26			**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**																					
		-	Fluorides :																					
	2826.12	--	Of aluminium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2826.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2826.30	-	Sodium hexafluoroaluminate (synthetic cryolite)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2826.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.27			**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**																					
	2827.10	-	Ammonium chloride	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2827.20	-	Calcium chloride	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other chlorides :																					
	2827.31	--	Of magnesium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2827.32	--	Of aluminium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2827.35	--	Of nickel	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2827.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Chloride oxides and chloride hydroxides :																					
	2827.41	--	Of copper	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2827.49	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Bromides and bromide oxides :																					
	2827.51	--	Bromides of sodium or of potassium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2827.59	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2827.60	-	Iodides and iodide oxides	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.28			**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**																					
	2828.10	-	Commercial calcium hypochlorite and other calcium hypochlorites	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%	10%	Free		2.5%	
	2828.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.29			**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**																					
		-	Chlorates :																					
	2829.11	--	Of sodium	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2829.19	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2829.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.30			**Sulphides; polysulphides, whether or not chemically defined.**																					
	2830.10	-	Sodium sulphides	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2830.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.31			**Dithionites and sulphyoxylates.**																					
	2831.10	-	Of sodium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2831.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.32			**Sulphites; thiosulphates.**																					
	2832.10	-	Sodium sulphites	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2832.20	-	Other sulphites	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2832.30	-	Thiosulphates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.33			**Sulphates; alums; peroxosulphates (persulphates).**																					
		-	Sodium sulphates :																					
	2833.11	--	Disodium sulphate	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other sulphates :																					
	2833.21	--	Of magnesium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.22	--	Of aluminium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.24	--	Of nickel	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.25	--	Of copper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.27	--	Of barium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.29	--	Other :																					
	2833.29.10	---	Thallium sulphate	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2833.29.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.30	-	Alums	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.40	-	Peroxosulphates (perulphates)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.34			**Nitrites; nitrates.**																					
	2834.10	-	Nitrites	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Nitrates :																					
	2834.21	--	Of potassium	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		--	Other :																					
	2834.29.10	---	Calcium nitrate containing in the dry state not more than 16% by weight of nitrogen	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2834.29.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.35			**Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.**																					
	2835.10	-	Phosphinates (hypophosphites) and phosphonates (phosphites)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Phospates :																					
	2835.22	--	Of mono- or disodium	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2835.24	--	Of potassium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2835.25	--	Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2835.26	--	Other phosphates of calcium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2835.29	--	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Polyphosphates :																					
	2835.31	--	Sodium triphosphates (sodium tripolyphosphate)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2835.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.36			**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**																					
	2836.20	-	Disodium carbonate	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2836.30	-	Sodium hydrogencarbonate (sodium bicarbonate)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2836.40	-	Potassium carbonates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2836.50	-	Calcium carbonate	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2836.60	-	Barium carbonate	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other :																					
	2836.91	--	Lithium carbonates	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2836.92	--	Strontium carbonate	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2836.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.37			**Cyanides, cyanide oxides and complex cyanides.**																					
		-	Cyanides and cyanide oxides :																					
	2837.11	--	Of sodium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2837.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2837.20	-	Complex cyanides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
[28.38]																								
28.39			**Silicates; commercial alkali metal silicates.**																					
		-	Of sodium :																					
	2839.11	--	Sodium metasilicates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2839.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2839.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.40			**Borates; peroxoborates (perborates).**																					
		-	Disodium tetraborate (refined borax) :																					
	2840.11	--	Anhydrous	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2840.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2840.20	-	Other borates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2840.30	-	Peroxoborates (perborates)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.41			**Salts of oxometallic or peroxometallic acids.**																					
	2841.30	-	Sodium dichromate	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2841.50	-	Other chromates and dichromates; peroxochromates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Manganites, manganates and permanganates :																					
	2841.61	--	Potassium permanganate	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2841.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2841.70	-	Molybdates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2841.80	-	Tungstates (wolframates)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2841.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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			
28.42			**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.**																					
	2842.10	-	Double or complex silicates, including aluminosilicates whether or not chemically defined	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2842.90	-	Other :																					
	2842.90.10	---	Arsenates	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2842.90.20	---	Arsenites	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2842.90.30	---	Fulminates, cyanates and thiocyanates	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2842.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
			VI.- MISCELLANEOUS																					
28.43			**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**																					
	2843.10	-	Colloidal precious metals	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Silver compounds :																					
	2843.21	--	Silver nitrate	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2843.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2843.30	-	Gold compounds	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2843.90	-	Other compounds; amalgams	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.44			**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes)and their compounds; mixtures and residues containing these products.**																					
	2844.10	-	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2844.20	-	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	kg	L					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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2844.30	-	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2844.40.00	-	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues :																					
	2844.41	--	Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds.	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2844.42	--	Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2844.43	--	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds.	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2844.44	--	Radioactive residues.	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2844.50	-	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	L					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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.45			**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**																					
	2845.10	-	Heavy water (deuterium oxide)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2845.20	-	Boron enriched in boron-10 and its compounds	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2845.30	-	Lithium enriched in lithium-6 and its compounds	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2845.40	-	Helium-3	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2845.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.46			**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these**																					
	2846.10	-	Cerium compounds	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2846.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.47			**Hydrogen peroxide, whether or not solidified with urea.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
[28.48]																								
28.49			**Carbides, whether or not chemically defined.**																					
	2849.10	-	Of calcium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2849.20	-	Of silicon	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2849.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.50			**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.**	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
[28.51]																								
28.52			**Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.**																					
	2852.10	-	Chemically defined	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2852.90	-	Other	kg	L					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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.53			**Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.**																					
	2853.10	-	Cyanogen chloride (Chlorcyan)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2853.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	

Chapter 29

Organic chemicals

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

(a) Separate chemically defined organic compounds, whether or not containing impurities;
(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41 whether or not chemically defined;
(d) The products mentioned in (a), (b) or (c) above dissolved in water;
(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anticaking agent) necessary for their preservation or transport;
(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
(h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover :

(a) Goods of heading 15.04 or crude glycerol of heading 15.20;
(b) Ethyl alcohol (heading 22.07 or 22.08);
(c) Methane or propane (heading 27.11);
(d) The compounds of carbon mentioned in Note 2 to Chapter 28;
(e) Immunological products of heading 30.02;
(f) Urea (heading 31.02 or 31.05);
(g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
(h) Enzymes (heading 35.07);
(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or 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 (heading 36.06);
(k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
(l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(C)Subject to Note 1 to Section VI and Note 2 to Chapter 28 :

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
(2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from

(2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enolfunction compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and

(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8.- For the purposes of heading 29.37 :

(a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named “Other” in the series of subheadings concerned.

2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

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				
			I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																				
29.01			**Acyclic hydrocarbons.**																				
	2901.10	-	Saturated	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Unsaturated :																				
	2901.21	--	Ethylene	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2901.22	--	Propene (propylene)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2901.23	--	Butene (butylene) and isomers thereof	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2901.24	--	Buta-1, 3-diene and isoprene	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2901.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
29.02			**Cyclic hydrocarbons.**																				
		-	Cyclanes, cyclenes and cycloterpenes :																				
	2902.11	--	Cyclohexane	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2902.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2902.20	-	Benzene	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2902.30	-	Toluene	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Xylenes :																				
	2902.41	--	*o*-Xylene	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2902.42	--	*m*-Xylene	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2902.43	--	*p*-Xylene	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2902.44	--	Mixed xylene isomers	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2902.50	-	Styrene	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2902.60	-	Ethylbenzene	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2902.70	-	Cumene	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2902.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.03			**Halogenated derivatives of hydrocarbons.**																				
		-	Saturated chlorinated derivatives of acyclic hydrocarbons :																				
	2903.11	--	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.12	--	Dichloromethane (methylene chloride)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.13	--	Chloroform (trichloromethane)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2903.14	--	Carbon tetrachloride	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.15	--	Ethylene dichloride (ISO) (1,2-dichloroethane)	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
	2903.19.10	---	1,1,1-Trichloroethane (methyl chloroform)	kg	B					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2903.19.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Unsaturated chlorinated derivatives of acyclic hydrocarbons :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2903.21	--	Vinyl chloride (chloroethylene)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.22	--	Trichloroethylene	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2903.23	--	Tetrachloroethylene (perchloroethylene)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
	2903.29.10	---	Dichloropropene	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2903.29.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.39	-	Saturated flourinated derivatives of acyclic hydrocarbons:																				
	2903.41	--	Trifluoromethane (HFC-23)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.42	--	Difluoromethane (HFC - 32)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.43	--	Flouromethane (HFC -41), 1,2-difluoroethane (HFC -152) and 1,1-difluoroethane (HFC - 152a)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.44	--	Pentafluoroethane (HFC -125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC -143)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.45	--	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2- tetrafluoroethane (HFC-134)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.46	--	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.47	--	1,1,1,3,3-Pentafluoropropane(HFC-245fa) and 1,1,2,2,3-pentafluoropropane(HFC-245ca)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.48	--	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	18%	5%	2%			2.5%	
		--	Other :																				
	2903.49.10	---	Fluoroethane (HFC-161)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.49.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Unsaturated fluorinated derivatives of acyclic hydrocarbons :																				
	2903.51	--	2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other:																				
	2903.59.10	---	1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.59.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Brominated or iodinated derivatives of acyclic hydrocarbons:																				
	2903.61	--	Methyl bromide (bromomethane)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.62	--	Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.69	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
		-	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :																				
	2903.71	--	Chlorodifluoromethane(HCFC-22)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.72	--	Dichlorotrifluoroethanes (HCFC-123)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.73	--	Dichlorofluoroethanes (HCFC-141,141b)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.74	--	Chlorodifluoroethanes (HCFC-142,142b)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.75	--	Dichloropentafluoropropanes (HCFC-225,225ca,225cb)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.76	--	Bromochlorodifluoromethane(Halon-1211), bromotrifluoromethane(Halon-1301) and dibromotetrafluoroethane(Halon-2402)	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other, perhalogenated only with fluorine and chlorine :																				
		---	Methane perhalogenated only with fluorine and chlorine :																				
	2903.77.11	----	Chloro-fluoro-methane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.12	----	Chloro-trifluoro-methane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.13	----	Dichloro-fluoro-methane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.14	----	Dichloro-difluoro-methane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.15	----	Trichloro-fluoro-methane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Ethane perhalogenated with one or two chlorine atoms respectively, and one or more fluorine atoms:																				
	2903.77.21	----	Chloro-fluoro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.22	----	Chloro- trifluoro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.23	----	Chloro-tetrafluoro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.24	----	Chloro-pentafluoro-ethane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.25	----	Dichloro-difluoro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.26	----	Dichloro-tetrafluoro-ethane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Ethane perhalogenated with three or more chlorine atoms respectively, and one or more fluorine atoms:																				
	2903.77.31	----	Trichloro-fluoro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.32	----	Trichloro-difluoro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.33	----	Trichloro-trifluoro-ethane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.34	----	Tetrachloro-fluoro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.35	----	Tetrachloro-difluoro-ethane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.36	----	Pentachloro-fluoro-ethane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Propane perhalogenated only with one																				
	2903.77.41	----	Chloro-fluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.42	----	Chloro-difluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.43	----	Chloro-trifluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.44	----	Chloro-tetrafluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.45	----	Chloro-pentafluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.46	----	Chloro-hexafluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.47	----	Chloro-heptafluoro-propane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
		---	Propane perhalogenated only with two chlorine atoms and one or more fluorine atoms:																				
	2903.77.51	----	Dichloro-fluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.52	----	Dichloro-difluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.53	----	Dichloro-trifluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.54	----	Dichloro-tetrafluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.55	----	Dichloro-pentafluoro-propane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Propane perhalogenated only with three or four chlorine atoms respectively, and one or more fluorine atoms:																				
	2903.77.61	----	Trichloro-fluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.62	----	Trichloro-difluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.63	----	Trichloro-trifluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.64	----	Trichloro-tetrafluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.65	----	Trichloro-pentafluoro-propane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.66	----	Tetrachloro-fluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.67	----	Tetrachloro-difluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.68	----	Tetrachloro-trifluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.69	----	Tetrachloro-tetrafluoro-propane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Propane perhalogenated only with five or more chlorine atoms respectively, and one or more fluorine atoms:																				
	2903.77.71	----	Pentachloro-fluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.72	----	Pentachloro-difluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.73	----	Pentachloro-trifluoro-propane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.74	----	Hexachloro-fluoro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.75	----	Hexachloro-difluoro-propane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.76	----	Heptachloro-fluoro-propane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.77.80	----	Other hydrocarbons with more than three carbon atoms, perhalogenated only with chlorine and one or more fluorine atoms:	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other perhalogenated derivatives :																				
		---	Methane perhalogenated with bromine and chlorine only:																				
	2903.78.11	----	Bromo-chloro-methane	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.12	----	Bromo-dichloro -methane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.13	----	Bromo-trichloro -methane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.14	----	Dibromo-chloro-methane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.15	----	Dibromo-dichloro-methane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.16	----	Tribromo-chloro-methane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Ethane perhalogenated with one bromine atom and one or more chlorine atoms:																				
	2903.78.21	----	Bromo-chloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.22	----	Bromo-dichloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.23	----	Bromo-trichloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.24	----	Bromo-tetrachloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.25	----	Bromo-pentachloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
		---	Ethane perhalogenated with two or more bromine atoms respectively, and one or more chlorine atoms:																				
	2903.78.31	----	Dibromo-chloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.32	----	Dibromo-dichloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.33	----	Dibromo-trichloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.34	----	Dibromo-tetrachloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.35	----	Tribromo-chloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.36	----	Tribromo-dichloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.37	----	Tribromo-trichloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.38	----	Tetrabromo-chloro-ethane and Tetrabromo-dichloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.39	----	Pentabromo-chloro-ethane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Propane perhalogenated with one bromine atom and one or more chlorine atoms:																				
	2903.78.41	----	Bromo-chloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.42	----	Bromo-dichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.43	----	Bromo-trichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.44	----	Bromo-tetrachloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.45	----	Bromo-pentachloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.46	----	Bromo-hexachloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.47	----	Bromo-heptachloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Propane perhalogenated with two bromine atoms and one or more chlorine atoms:																				
	2903.78.51	----	Dibromo-chloro-propane (DBCP)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.52	----	Dibromo-dichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.53	----	Dibromo-trichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.54	----	Dibromo-tetrachloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.55	----	Dibromo-pentachloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.56	----	Dibromo-hexachloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Propane perhalogenated with three or four bromine atoms respectively, and one or more chlorine atoms:																				
	2903.78.61	----	Tribromo-chloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.62	----	Tribromo-dichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.63	----	Tribromo-trichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.64	----	Tribromo-tetrachloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.65	----	Tribromo-pentachloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.66	----	Ttetrabromo-chloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.67	----	Tetrabromo-dichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.68	----	Tetrabromo-trichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.69	----	Tetrabromo-tetrachloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Propane perhalogenated with five or more bromine atoms respectively, and one or more chlorine atoms: and other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2903.78.71	----	Pentabromo-chloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.72	----	Pentabromo-dichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.73	----	Pentabromo-trichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.74	----	Hexabromo-chloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.75	----	Hexabromo-dichloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.76	----	Heptabromo-chloro-propane	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.78.77	----	Other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		---	Other hydrocarbons perhalogenated only with bromine and fluorine:																				
	2903.78.81	----	Derivatives of methane with one, two or three bromine atoms respectively, and one or more fluorine atoms, the following : Bromo-fluoro-methane, Bromo-difluoro-methane,Bromo-trifluoro-methane,Dibromo-fluoro-methane,Dibromo-difluoro-methane,Tribromo-fluoro-methane.	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
			Bromo-fluoro-methane	kg	B																		
			Bromo-difluoro-methane	kg	B																		
			Bromo-trifluoro-methane	kg	L																		
			Dibromo-fluoro-methane	kg	B																		
			Dibromo-difluoro-methane	kg	L																		
			Tribromo-fluoro-methane	kg	L																		
	2903.78.82	----	Derivatives of ethane, with one bromine atom and one or more fluorine atoms, namely: Bromo-fluoro-ethane,Bromo-difluoro-ethane,Bromo-trifluoro-ethane,Bromo-tetrafluoro-ethane,Bromo-pentafluoro-ethane.	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
			Bromo-pentafluoro-ethane	kg	L																		
			Bromo-fluoro-ethane	kg	B																		
			Bromo-difluoro-ethane	kg	B																	2.5%	
			Bromo-trifluoro-ethane	kg	B																		
			Bromo-tetrafluoro-ethane	kg	B																		
	2903.78.83	----	Derivatives of ethane, with two bromine atoms and one or more fluorine atoms, namely:Dibromo-fluoro-ethane,Dibromo-difluoro-ethane,Dibromo-trifluoro-ethane,Dibromo-tetrafluoro-ethane.	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
			Dibromo-fluoro-ethane	kg	B																		
			Dibromo-difluoro-ethane	kg	B																		
			Dibromo-trifluoro-ethane	kg	B																		
			Dibromo-tetrafluoro-ethane	kg	L																		
	2903.78.84	----	Other derivatives of ethane with three or more bromine atoms and one or more fluorine atoms, namely: Tribromo-fluoro-ethane,Tribromo-difluoro-ethane,Tribromo-trifluoro-ethane,Tetrabromo-fluoro-ethane,Tetrabromo-difluoro-ethane,Pentabromo-fluoro-ethane.	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
			Tribromo-fluoro-ethane	kg	B																		
			Tribromo-difluoro-ethane	kg	B																		
			Tribromo-trifluoro-ethane	kg	L																		
			Tetrabromo-fluoro-ethane	kg	B																		
			Tetrabromo-difluoro-ethane	kg	L																		
			Pentabromo-fluoro-ethane	kg	L																		
	2903.78.85	----	Derivatives of propane, with one bromine atom and one or more fluorine atoms, namely:Bromo-fluoro-propane,Bromo-difluoro-propane,Bromo-trifluoro-propane,Bromo-tetrafluoro-propane,Bromo-pentafluoro-propane,Bromo-hexafluoro-propane,Bromo-heptafluoro-propane.	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
			Bromo-fluoro-propane	kg	B																		
			Bromo-difluoro-propane	kg	B																		
			Bromo-trifluoro-propane	kg	B																		
			Bromo-tetrafluoro-propane	kg	B																		
			Bromo-pentafluoro-propane	kg	B																		
			Bromo-hexafluoro-propane	kg	B																		
			Bromo-heptafluoro-propane	kg	L																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2903.78.86	----	Derivatives of propane, with two bromine atoms and one or more fluorine atoms, namely:Dibromo-fluoro-propane,Dibromo-difluoro-propane, Dibromo-trifluoro-propane,Dibromo-tetrafluoro-propane,Dibromo-pentafluoro-propane,Dibromo-hexafluoro-propane	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%		2.5%	
			Dibromo-fluoro-propane	kg	B																		
			Dibromo-difluoro-propane	kg	B																		
			Dibromo-trifluoro-propane	kg	B																		
			Dibromo-tetrafluoro-propane	kg	B																		
			Dibromo-pentafluoro-propane	kg	B																		
			Dibromo-hexafluoro-propane.	kg	L																		
	2903.78.87	----	Derivatives of propane, with three bromine atoms and one or more fluorine atoms, namely:Tribromo-fluoro-propane,Tribromo-difluoro-propane,Tribromo-trifluoro-propane,Tribromo-tetrafluoro-propane, Tribromo-pentafluoro-propane.	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%		2.5%	
			Tribromo-fluoro-propane	kg	B																		
			Tribromo-difluoro-propane	kg	B																		
			Tribromo-trifluoro-propane	kg	B																		
			Tribromo-tetrafluoro-propane	kg	B																		
			Tribromo-pentafluoro-propane	kg	L																		
	2903.78.88	----	Derivatives of propane, with four bromine atoms and one or more fluorine atoms, namely:Tetrabromo-fluoro-propane,Tetrabromo-difluoro-propane,Tetrabromo-trifluoro-propane,Tetrabromo-tetrafluoro-propane,	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%		2.5%	
			Tetrabromo-fluoro-propane	kg	B																		
			Tetrabromo-difluoro-propane	kg	B																		
			Tetrabromo-trifluoro-propane	kg	B																		
			Tetrabromo-tetrafluoro-propane	kg	L																		
	2903.78.89	----	Other derivatives of propane, with five or six bromine atoms respectively and one or more fluorine atoms, namely:Pentabromo-fluoro-propane,Pentabromo-difluoro-propane,Pentabromo-trifluoro-propane, Hexabromo-fluoro-propane,Hexabromo-difluoro-propane,Heptabromo-fluoro-propane.	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%		2.5%	
			Pentabromo-fluoro-propane	kg	B																		
			Pentabromo-difluoro-propane	kg	B																		
			Pentabromo-trifluoro-propane	kg	L																		
			Hexabromo-fluoro-propane	kg	B																		
			Hexabromo-difluoro-propane	kg	L																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
			Heptabromo-fluoro-propane	kg	L																		
	2903.78.90	---	Other hydrocarbons containing four or more carbon atoms perhalogenated with bromine and fluorine	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.79	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :																				
	2903.81	--	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.82	--	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2903.83	--	Mirex (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
	2903.89.10	---	Toxaphene (Camphechlor)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.89.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Halogenated derivatives of aromatic hydrocarbons :																				
	2903.91	--	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) :																				
	2903.92.10	---	Hexachlorobenzene (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.92.20	---	DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.93	--	Pentachlorobenzene (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.94	--	Hexabromobiphenyls	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
		---	Phenyl derivatives :																				
	2903.99.12	----	Other Polybrominated biphenyls (PBB)	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.99.13	----	Polychlorinated biphenyls (PCB)	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.99.14	----	Polychlorinated terphenyls (PCT)	kg	B					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.99.19	----	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2903.99.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
29.04			**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**																				
	2904.10	-	Derivatives containing only sulpho groups, their salts and ethyl esters	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Derivatives containing only nitro or only nitroso groups :																				
	2904.20.10	---	Nitrated derivatives of aromatic hydrocarbon	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2904.20.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :																				
	2904.31	--	Perfluorooctane sulphonic acid	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2904.32	--	Ammonium perfluorooctane sulphonate	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2904.33	--	Lithium perfluorooctane sulphonate	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2904.34	--	Potassium perfluorooctane sulphonate	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2904.35	--	Other salts of perfluorooctane sulphonic acid	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2904.36	--	Perfluorooctane sulphonyl fluoride	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Other :																				
	2904.91	--	Trichloronitromethane (chloropicrin)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2904.99	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
			II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																				
29.05			**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
		-	Saturated monohydric alcohols :																				
	2905.11	--	Methanol (methyl alcohol)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.12	--	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.13	--	Butan-1-ol (*n*-butyl alcohol)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.14	--	Other butanols	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.16	--	Octanol (octyl alcohol) and isomers thereof	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2905.17	--	Dodecan-1-ol (lauryl alcohol), hexadecan-1-o1 (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
	2905.19.10	---	Pentanol (amyl alcohol)and isomers thereof	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2905.19.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Unsaturated monohydric alcohols :														18%						
	2905.22	--	Acyclic terpene alcohols	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Diols :														18%						
	2905.31	--	Ethylene glycol (ethanediol)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.32	--	Propylene glycol (propane-1,2-diol)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Other polyhydric alcohols :																				
	2905.41	--	2-Ethyl-2 (hydroxymethyl)propane-1,3-diol (trimethylolpropane)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.42	--	Pentaerythritol	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.43	--	Mannitol	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2905.44	--	D-glucitol (sorbitol)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.45	--	Glycerol	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.49	--	Other	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)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
		-	Halogenated, sulphonated, nitrated or nitrosated derivatives of acylic alcohols :																				
	2905.51	--	Ethchlorvynol (INN)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2905.59	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
29.06			**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
		-	Cyclanic, cyclenic or cycloterpenic :																				
	2906.11	--	Menthol	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2906.12	--	Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2906.13	--	Sterols and inositols	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2906.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Aromatic :																				
	2906.21	--	Benzyl alcohol	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2906.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
			III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																				
29.07			**Phenols; phenol-alcohols.**																				
		-	Monophenols :																				
	2907.11	--	Phenol (hydroxybenzene) and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2907.12	--	Cresols and their salts	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2907.13	--	Octylphenol, nonylphenol and their isomers; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2907.15	--	Naphthols and their salts	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2907.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Polyphenols; phenol-alcohols :																				
	2907.21	--	Resorcinol and its salts	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2907.22	--	Hydroquinone (quinol) and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2907.23	--	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2907.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
29.08			**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**																				
		-	Derivatives containing only halogen substituents and their salts :																				
	2908.11	--	Pentachlorophenol (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
	2908.19.10	---	Pentachlorophenol salts (ISO)	kg	L					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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2908.19.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	2908.91	--	Dinoseb (ISO) and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2908.92	--	4,6-Dinitro-*o*-cresol (DNOC (ISO)) and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
	2908.99.10	---	Nitrated derivatives	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2908.99.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
			IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																				
29.09			**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
		-	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :																				
	2909.11	--	Diethyl ether	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2909.19	--	Other :														18%						
	2909.19.10	---	Nitrated derivatives	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2909.19.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2909.20	-	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :														18%						
	2909.20.10	---	Nitrated derivatives	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2909.20.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :																				
	2909.30.10	---	Nitrated derivatives	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		---	Other :																				
	2909.30.91	----	Tetrabromo diphenyl ether	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2909.30.92	----	Pentabromo diphenyl ether	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2909.30.93	----	Hexabromo diphenyl ether	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2909.30.94	----	Heptabromo diphenyl ether	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2909.30.99	----	Other	Kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Ether-alcohols and their halogenated,																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
		--	2,2'-Oxydiethanol (diethylene glycol, digol) :																				
	2909.41.10	---	Nitrated derivatives	Kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2909.41.90	---	Other	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Monobutyl ethers of ethylene glycol or of diethylene glycol :																				
	2909.43.10	---	Nitrated derivatives	Kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2909.43.90	---	Other	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other monoalkylethers of ethylene glycol or of diethylene glycol :																				
	2909.44.10	---	Nitrated derivatives	Kg	L					Free	Free		Free	Free	Free	Free	18%	10%	2%			2.5%	
	2909.44.90	---	Other	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
	2909.49.10	---	Nitrated derivatives	Kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2909.49.90	---	Other	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :																				
	2909.50.10	---	Nitrated derivatives	Kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2909.50.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives :																				
	2909.60.10	---	Nitrated derivatives	Kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2909.60.90	---	Other	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.10			**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
	2910.10	-	Oxirane (ethylene oxide)	Kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2910.20	-	Methyloxirane (propylene oxide)	Kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2910.30	-	1-Chloro-2,3-epoxypropane (epichlorohydrin)	Kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2910.40	-	Dieldrin (ISO, INN)	Kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2910.50	-	Endrin (ISO)	Kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2910.90	-	Other	Kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			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				
29.11			**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	Kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
			V.- ALDEHYDE-FUNCTION COMPOUNDS																				
29.12			**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**																				
		-	Acyclic aldehydes without other oxygen functiuon :																				
	2912.11	--	Methanal (formaldehyde)	Kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2912.12	--	Ethanal (acetaldehyde)	Kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2912.19	--	Other	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Cyclic aldehydes without other oxygen function :																				
	2912.21	--	Benzaldehyde	Kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2912.29	--	Other	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :																				
	2912.41	--	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2912.42	--	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2912.49	--	Other	Kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Cyclic polymers of aldehydes :																				
	2912.50.10	---	Metaldehyde	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2912.50.90	---	Other	Kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2912.60	-	Paraformaldehyde	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.13			**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**	Kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
			VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS																				

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				
29.14			**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
		-	Acyclic ketones without other oxygen function :																				
	2914.11	--	Acetone	Kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2914.12	--	Butanone (methyl ethyl ketone)	Kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2914.13	--	4-Methylpentan-2-one (methyl isobutyl ketone)	Kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2914.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :																				
	2914.22	--	Cyclohexanone and methylcyclohexanones	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2914.23	--	Ionones and methylionones	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2914.29	--	Other :														18%						
	2914.29.10	---	Camphor	kg						Free	Free		5%	4.5%	10%	10%	18%	5%	2%			2.5%	
	2914.29.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Aromatic ketones without other oxygen function :																				
	2914.31	--	Phenylacetone (phenylpropan-2-one)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2914.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2914.40	-	Ketone-alcohols and ketone-aldehydes	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2914.50	-	Ketone-phenols and ketones with other oxygen function	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Quinones :																				
	2914.61	--	Anthraquinone	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2914.62	--	Coenzyme Q10 (ubidecarenone (INN))	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2914.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Halogenated, sulphonated, nitrated or nitrosated derivatives :																				
	2914.71	--	Chlordecone (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2914.79	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
			VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																				

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				
29.15			**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
		-	Formic acid, its salts and esters :																				
	2915.11	--	Formic acid	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2915.12	--	Salts of formic acid	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2915.13	--	Esters of formic acid	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Acetic acid and its salts; acetic anhydride :																				
	2915.21	--	Acetic acid	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2915.24	--	Acetic anhydride	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2915.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Esters of acetic acid :																				
	2915.31	--	Ethyl acetate	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2915.32	--	Vinyl acetate	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2915.33	--	*n*-Butyl acetate	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2915.36	--	Dinoseb (ISO) acetate	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2915.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2915.40	-	Mono-, di- or trichloroacetic acids, their salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2915.50	-	Propionic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2915.60	-	Butanoic acids, pentanoic acids, their salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Palmitic acid, stearic acid, their salts and esters																				
	2915.70.10	---	Palmitic acid and its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%		29%	2.5%	
	2915.70.20	---	Stearic acid and its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Other																				
	2915.90.10	---	Lauric acid and its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%		29%	2.5%	
	2915.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.16			**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
		-	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :																				
	2916.11	--	Acrylic acid and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2916.12	--	Esters of acrylic acid	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2916.13	--	Methacrylic acid and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2916.14	--	Esters of methacrylic acid	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2916.15	--	Oleic, linoleic or linolenic acids, their salts and estrs	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2916.16	--	Binapacryl (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2916.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxiacids and their derivatives :																				
	2916.20.10	---	D-allethrin (Pynamin forte)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2916.20.20	---	D-trans allethrin (Esbiothrin)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2916.20.30	---	Prallethrin (ETOC)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2916.20.40	---	Transfluthrin	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2916.20.50	---	Permethrin	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2916.20.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Aromatic monocarboxilic acids, their anhydrides, halides, peroxides, peroxiacids and their derivatives :																				
	2916.31	--	Benzoic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2916.32	--	Benzoyl peroxide and benzoyl chloride	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2916.34	--	Phenylacetic acid and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2916.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
29.17			**Polycarboxilic acids, their anhydrides, halides, peroxides and peroxiacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
		-	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :																				
	2917.11	--	Oxalic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2917.12	--	Adipic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2917.13	--	Azelaic acid, sebacic acid, their salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2917.14	--	Maleic anhydride	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2917.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2917.20	-	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides,halides, peroxides, peroxyacids and their derivatives	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxacids and their derivatives :																				
	2917.32	--	Dioctyl orthophthalates	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2917.33	--	Dinonyl or didecyl orthophthalates	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2917.34	--	Other esters of orthophthalic acid	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2917.35	--	Phthalic anhydride	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2917.36	--	Terephthalic acid and its salts	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2917.37	--	Dimethyl terephthalate	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2917.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
29.18			**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
		-	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :																				
	2918.11	--	Lactic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2918.12	--	Tartaric acid	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2918.13	--	Salts and esters of tartaric acid	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2918.14	--	Citric acid	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2918.15	--	Salts and esters of citric acid	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2918.16	--	Gluconic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2918.17	--	2,2-Diphenyl-2-hydroxyacetic aid (benzilic acid)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2918.18	--	Chlorobenzilate (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2918.19	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :																				
	2918.21	--	Salicylic acid and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2918.22	--	*O*-Acetylsalicylic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2918.23	--	Other esters of salicylic acid and their salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2918.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2918.30	-	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	2918.91	--	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2918.99	--	Other :														18%						
	2918.99.10	---	(2,4-dichlorophenoxy) acetic acid (2,4-D)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2918.99.20	---	(4-chloro-2-methylphenoxy) acetic acid (MCPA)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2918.99.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			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				
			VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																				
29.19			**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
	2919.10	-	Tris(2,3-dibromopropyl) phosphate	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	2919.90.10	---	Dichlorvos (DDVP)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2919.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
29.20			**Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.**																				
		-	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:																				
	2920.11	--	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
	2920.19.10	---	Fenithrothian and other nitrated derivatives	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2920.19.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :																				
	2920.21	--	Dimethyl phosphate	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2920.22	--	Diethyl phosphate	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2920.23	--	Trimethyl phosphate	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2920.24	--	Triethyl phosphate	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2920.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2920.30	-	Endosulfan (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2920.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
			IX.- NITROGEN-FUNCTION COMPOUNDS																				
29.21			**Amine -function compounds (+).**																				
		-	Acyclic monoamines and their derivatives; salts thereof :																				
	2921.11	--	Methylamine, di- or trimethylamine and their salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2921.12	--	2-(N,N-Dimethylamino)ethylchloride hydrochloride	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2921.13	--	2-(N,N-Diethylamino)ethylchloride hydrochloride	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2921.14	--	2-(N,N-Diisoprpylamino)ethylchloride hydrochloride	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2921.19	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Acyclic polyamines and their derivatives; salts thereof :																				
	2921.21	--	Ethylenediamine and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2921.22	--	Hexamethylenediamine and its salts	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2921.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2921.30	-	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Aromatic monoamines and their derivatives; salts thereof :																				
	2921.41	--	Aniline and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2921.42	--	Aniline derivatives and their salts	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2921.43	--	Toluidines and their derivatives; salts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2921.44	--	Diphenylamine and its derivatives; salts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2921.45	--	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2921.46	--	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phenetermine (INN); salts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2921.49	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Aromatic polyamines and their derivatives; salts thereof :																				
	2921.51	--	*o-, m-, p-*Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2921.59	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
29.22			**Oxygen-function amino-compounds (+).**																				
		-	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :																				
	2922.11	--	Monoethanolamine and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2922.12	--	Diethanolamine and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2922.14	--	Dextropropoxyphene (INN) and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2922.15	--	Triethanolamine	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2922.16	--	Diethanolammonium perfluorooctane sulphonate	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2922.17	--	Methyldiethanolamine and ethyldiethanolamine	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2922.18	--	2-(N,N-Diisopropylamino)ethanol	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2922.19	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxyen function, their ethers and esters; salts thereof :																				
	2922.21	--	Aminohydroxynaphthalenesulphonic acids and their salts	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		--	Other :																				
	2922.29.10	---	Anisidines, dianisidines, phenetidines, and their salts	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2922.29.90	---	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
		-	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :																				
	2922.31	--	Amfepramone (INN), methadone (INN) and normethadone (INN) ; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2922.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :																				
	2922.41	--	Lysine and its esters; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Glutamic acid and its salts :																				
	2922.42.10	---	Mono Sodium glutamate	kg						Free	Free		Free	Free		Rs.60/= per kg	18%	5%		Rs.60/= per kg		2.5%	
	2922.42.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2922.43	--	Anthranilic acid and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2922.44	--	Tilidine (INN) and its salts	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2922.49	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2922.50	-	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			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				
29.23			**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.**																				
	2923.10	-	Choline and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2923.20	-	Lecithins and other phosphoaminolipids	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2923.30	-	Tetraethylammonium perfluorooctane sulphonate	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2923.40	-	Didecyldimethylammonium perfluorooctane sulphonate	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2923.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.24			**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**																				
		-	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :																				
	2924.11	--	Meprobamate (INN)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2924.12	--	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2924.19	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :																				
	2924.21	--	Ureines and their derivatives; salts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts :																				
	2924.23.10	---	2-Acetamidobenzoic acid (N-acetylanthranilic acid)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2924.23.20	---	Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2924.24	--	Ethinamate (INN)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2924.25	--	Alachlor (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
	2924.29.10	---	Metalaxyl	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2924.29.20	---	Fenobucarb (2-sec-butylphenyl methylcarbamate)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2924.29.30	---	Propanyl	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2924.29.40	---	Propoxur	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2924.29.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			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				
29.25			**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**																				
		-	Imides and their derivatives; salts thereof :																				
	2925.11	--	Saccharin and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2925.12	--	Gluethimide (INN)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2925.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Imines and their derivatives; salts thereof :																				
	2925.21	--	Chlordimeform (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2925.29	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.26			**Nitrile-function compounds.**																				
	2926.10	-	Acrylonitrile	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2926.20	-	1-Cyanoguanidine(dicyandiamide)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2926.30	-	Fenproporex (INN) and its salts; methadone (INN) intemediate (4-cyano-2-diemthylamino-4,4-diphenylbutane)	kg						Free	Free		Free	Free	Free	Free		5%	2%			2.5%	
	2926.40	-	alpha- Phenylacetoacetonitrile	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2926.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
29.27	2927.00		**Diazo-, azo- or azoxy-compounds.**	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.28	2928.00		**Organic derivatives of hydrazine or of hydroxylamine.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	2%			2.5%	
29.29			**Compounds with other nitrogen function.**																				
	2929.10	-	Isocyanates	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2929.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
			X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES																				
29.30			**Organo-sulphur compounds.**																				
	2930.10	-	2-(N,N-Dimethylamino) ethanethiol	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2930.20	-	Thiocarbamates and dithiocarbamates :																				
	2930.20.10	---	Thiobencarb	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2930.20.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2930.30	-	Thiuram mono-, di- or tetrasulphides	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2930.40	-	Methionine	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2930.60	-	2-(N,N-Diethylamino)ethanethiol	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2930.70	-	Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2930.80	-	Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Other :																				
	2930.90.10	---	Malathion	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2930.90.20	---	Edifenphos	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2930.90.30	---	Fenamiphos	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2930.90.40	---	Fenthion	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2930.90.50	---	Phenthoate	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2930.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.31			**Other organo-inorganic compounds.**																				
	2931.10	-	Tetramethyl lead and tetraethyl lead :																				
	2931.10.10	---	Tetraethyl lead	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2931.10.20	---	Tetramethyl lead	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2931.20	-	Tributyltin compounds	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Non halogenated organo-phosphorous derivatives :																				
	2931.41	--	Dimethyl methylphosphonate	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2931.42	--	Dimethyl propylphosphonate	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2931.43	--	Diethyl ethylphosphonate	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2931.44	--	Methylphosphonic acid	kg						Free	Free		Free	Free	Free	Free	18%	5%	Ex			2.5%	
	2931.45	--	Salt of methylphosphonic acid and (aminoiminomethyl) urea (1:1)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2931.46	--	2,4,6- Tripropyl -1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2931.47	--	(5-Ethyl-2- methyl-2-oxido- 1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2931.48	--	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2931.49	--	Other																				
	2931.49.10	---	N-(phosphonomethyl) Glycine and its salts and derivatives [Glyphosate]	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2931.49.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Halogenated organo-phosphorous derivatives :																				
	2931.51	--	Methylphosphonic dichloride	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					
	2931.52	--	Propylphosphonic dichloride	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					
	2931.53	--	O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					
	2931.54	--	Trichlorfon (ISO)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					
	2931.59	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					
		-	Other :																				
	2931.90.10	---	Triphenyl tin	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2931.90.20	---	Organo-mercury compound	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2931.90.30	---	Exolit OP 560 TP (phosphonic acid, methyl-,polyglycol ester)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2931.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.32			**Heterocyclic compounds with oxygen hetero-atom(s) only (+).**																				
		-	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:																				
	2932.11	--	Tetrahydrofuran	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2932.12	--	2-Furaldehyde (furfuraldehyde)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2932.13	--	Furfuryl alcohol and tetrahydrofurfuryl alcohol	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2932.14	--	Sucralose	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2932.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2932.20	-	Lactones :														18%						
	2932.20.10	---	Coumatetralyl	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2932.20.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	2932.91	--	Isosafrole	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2932.92	--	1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2932.93	--	Piperonal	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2932.94	--	Safrole	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2932.95	--	Tetrahydrocannabinols (all isomers)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2932.96	--	Carbofuran (ISO)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2932.99	--	Other :																				
	2932.99.20	---	Polychlorinated dibenzo-p-dioxins	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2932.99.30	---	Polychlorinated dibenzofurans (PCDD/PCDF)	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2932.99.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.33			**Heterocyclic compounds with nitrogen hetero-atom(s) only (+).**																				
		-	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :																				
	2933.11	--	Phenazone (antipyrin) and its derivatives	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2933.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :																				
	2933.21	--	Hydantoin and its derivatives	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :																				
	2933.31	--	Pyridine and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.32	--	Piperidine and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2933.33	--	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl(INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2933.34	--	Other fentanyls and their derivatives	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2933.35	--	3-Quinuclidinol	kg	L					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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2933.36	--	4-Anilino-N-phenethylpiperidine (ANPP)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.37	--	N-Phenethyl-4-piperidone (NPP)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.39	--	Other :																				
	2933.39.10	---	Paraquat dichloride	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.39.20	---	3-Quinuclidinyl benzilate (1-azabicyclo[2.2.2]oct-3-yl hydroxy(diphenyl)acetate)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2933.39.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :																				
	2933.41	--	Levorphanol (INN) and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.49	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :																				
	2933.52	--	Malonylurea (barbituric acid) and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2933.53	--	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN), and vinylbital (INN); salts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.54	--	Other derivatives of malonylurea (barbituric acid); salts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2933.55	--	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.59	--	Other :														18%						
	2933.59.10	---	Diazinon	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2933.59.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :																				
	2933.61	--	Melamine	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Lactams :																				
	2933.71	--	6-Hexanelactam (epsilon-caprolactam)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.72	--	Clobazam (INN) and methyprylon (INN)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.79	--	Other lactams	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2933.91	--	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2933.92	--	Azinphos-methyl (ISO)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		--	Other :																				
	2933.99.10	---	Bitertnol	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2933.99.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			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				
29.34			**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**																				
	2934.10	-	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2934.20	-	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2934.30	-	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Other :																				
	2934.91	--	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2934.92	--	Other fentanyls and their derivatives	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2934.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.35			**Sulphonamides.**																				
	2935.10	-	N-Methylperfluorooctane sulphonamide	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2935.20	-	N-Ethylperfluorooctane sulphonamide	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2935.30	-	N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2935.40	-	N-(2-Hydroxyethyl)-N- methylperfluorooctane sulphonamide	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2935.50	-	Other perfluorooctane sulphonamides	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2935.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
			XI.- PROVITAMINS, VITAMINS AND HORMONES																				
29.36			**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.**																				
		-	Vitamins and their derivatives, unmixed :																				
	2936.21	--	Vitamins A and their derivatives	kg		Free				Free	Free		Free		Free	Free	18%	5%	2%			2.5%	
	2936.22	--	Vitamin B_1 and its derivatives	kg		Free				Free	Free		Free		Free	Free	18%	5%	2%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	2936.23	--	Vitamin B_2 and its derivatives	kg		Free				Free	Free		Free		Free	Free	18%	5%	2%			2.5%	
	2936.24	--	D- or DL- Pantothenic acid (Vitamin B_5) and its derivatives	kg		Free				Free	Free		Free		Free	Free	18%	5%	2%			2.5%	
	2936.25	--	Vitamin B_6 and its derivatives	kg		Free				Free	Free		Free		Free	Free	18%	5%	2%			2.5%	
	2936.26	--	Vitamin B_{12} and its derivatives	kg		Free				Free	Free		Free		Free	Free	18%	5%	2%			2.5%	
	2936.27	--	Vitamin C and its derivatives	kg		Free				Free	Free		Free		Free	Free	18%	5%	2%			2.5%	
	2936.28	--	Vitamin E and its derivatives	kg		Free				Free	Free		Free		Free	Free	18%	5%	2%			2.5%	
	2936.29	--	Other vitamins and their derivatives	kg		Free				Free	Free		Free		Free	Free	18%	5%	2%			2.5%	
	2936.90	-	Other, including natural concentrates	kg		Free				Free	Free		Free		Free	Free	18%	5%	2%			2.5%	
29.37			**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones (+).**																				
		-	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :																				
	2937.11	--	Somatotropin, its derivatives and structural analogues	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2937.12	--	Insulin and its salts	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2937.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Steroidal hormones, their derivatives and structural analogues :																				
	2937.21	--	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2937.22	--	Halogenated derivatives of corticosteroidal hormones	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2937.23	--	Oestrogens and progestogens	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2937.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2937.50	-	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2937.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
			XII - GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES																				

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				
29.38			**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**																				
	2938.10	-	Rutoside (rutin) and its derivatives	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2938.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.39			**Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**																				
		-	Alkaloids of opium and their derivatives; salts thereof :																				
	2939.11	--	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2939.20	-	Alkaloids of cinchona and their derivatives; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2939.30	-	Caffeine and its salts	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Alkaloids of ephedra and their derivatives; salts thereof :																				
	2939.41	--	Ephedrine and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.42	--	Pseudoephedrine (INN) and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.43	--	Cathine (INN) and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.44	--	Norephedrine and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.45	--	Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.49	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Theophylline and aminophyline (theophylline-ethyllenediamine) and their derivatives; salts thereof :																				
	2939.51	--	Fenetylline (INN) and its salts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.59	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Alkaloids of rye ergot and their derivatives; salts thereof :														18%						
	2939.61	--	Ergometrine (INN) and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.62	--	Ergotamine (INN) and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			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				
	2939.63	--	Lysergic acid and its salts	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other, of vegetal origin :																				
	2939.72	--	Cocaine, ecgonine; salts, esters and other derivatives thereof	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.79	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2939.80	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
			XIII.-OTHER ORGANIC COMPOUNDS																				
29.40	2940.00		**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar ester and their salts, other than products of heading 29.37, 29.38 or 29.39.**	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.41			**Antibiotics (+).**																				
	2941.10	-	Penicillins and their derivatives with a penicillanic acid structure; salts there of	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2941.20	-	Streptomycins and their derivatives; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2941.30	-	Tetracyclines and their derivatives; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2941.40	-	Chloramphenicol and its derivatives; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	2941.50	-	Erythromycin and its derivatives; salts thereof	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
	2941.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
29.42	2942.00		**Other organic compounds.**	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	

Chapter 30

Pharmaceutical products

Notes.

1.- This Chapter does not cover :

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations fo intravenous administration (Section IV);
(b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
(c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
(d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
(e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
(f) Soap or other products of heading 34.01 containing added medicaments;
(g) Preparations with a basis of plaster for use in dentistry (heading 34.07);
(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
(ij) Diagnostic reagents of heading 38.22.

2.- For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), ematopoietins and colony stimulating factors (CSF).

3.-For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :

(a) As unmixed products :

(1) Unmixed products dissolved in water;
(2) All goods of Chapter 28 or 29; and
(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed :

(1) Colloidal solutions and suspensions (other than colloidal sulphur);
(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
(3)Salts and concentrates obtained by evaporating natural mineral waters.

4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
(b) Sterile laminaria and sterile laminaria tents;
(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments.
(f) Dental cements and other dental fillings; bone reconstruction cements;
(g) First-aid boxes and kits;
(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

1.-For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:
(a) As unmixed products, pure products, whether or not containing impurities;
(b) As products which have been mixed:
(1)The products mentioned in (a) above dissolved in water or in other solvents;
(2)The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
(3)The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2.-Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other parmaceutical active ingredients: amodiaquine (INN) ; artelinic acid or its salts; artenimol (INN)_; artemotil (INN) ;artemether (INN); artesunate (INN); chloroquine (INN) ; dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN);piperaquine (INN) ;pyrimethamine (INN) or sulfadoxine (INN).

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			
30.01			**Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.**																					
	3001.20	-	Extracts of glands or other organs or of their secretions	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3001.90	-	Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
30.02			**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified (+).**																					
		-	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes																					
	3002.12	--	Antisera and other blood fractions	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3002.13	--	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3002.14	--	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3002.15	--	Immunological products, put up in measured doses or in forms or packings for retail sale	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex					Ex	
		-	Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :	kg																				
	3002.41	--	Vaccines for human medicine	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3002.42	--	Vaccines for veterinary medicine	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex					Ex	
		--	Other																					

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			
	3002.49.10	---	Saxitoxin ([(4R)-10,10-dihydroxy-2,6-diiminooctahydro-1H,8H-pyrrolo[1,2-c]purin-4-yl]methyl carbamate)	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3002.49.90	---	Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					EX	
		-	Cell cultures, whether or not modified :																					
	3002.51	--	Cell therapy products	kg	L					Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	3002.59	--	Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	3002.90	-	Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
30.03			**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**																					
	3003.10	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3003.20	-	Other, containing -antibiotics	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex					Ex	
		-	Other, containing hormones or other products of heading 29.37:																					
	3003.31	--	Containing insulin	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3003.39	--	Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
		-	Other, containing alkaloids or derivatives thereof :																					
	3003.41	--	Containing ephedrine or its salts	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3003.42	--	Containing pseudoephedrine (INN) or its salts	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3003.43	--	Containing norephedrine or its salts	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3003.49	--	Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3003.60	-	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg						Free	Free		Free		Free	Free	Ex	Ex					Ex	
		-	Other :																					
		---	Ayurveda / Herbal preparations :																					
	3003.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda	kg	L					Free	Free		Free			10%	18%	Ex		10% or Rs.1,000/= per kg	24% or Rs.1600/= kg.		2.5%	
	3003.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda	kg	L					Free	Free		Free			Free	18%	10%	6%	8% or Rs.250/= per kg	16% or Rs.400/= kg.		2.5%	
	3003.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda	kg	L					Free	Free		Free			Free	18%	10%	6%	4% or Rs.100/= per kg	8% or Rs.160/= kg.		2.5%	
	3003.90.14	----	Schedule 04 preparations certified by the Commissioner of Ayurveda	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3003.90.15	----	Schedule 05 preparations certified by the Commissioner of Ayurveda	kg	L					Free	Free		Free			10%	18%	Ex		13% or Rs.1,000/= per kg	28% or Rs.1600/= kg.		2.5%	
	3003.90.19	----	Other	kg	L					Free	Free		Free			10%	18%	Ex		13% or Rs.1,000/= per kg	28% or Rs.1600/= kg.		2.5%	
	3003.90.90	---	Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	

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			
30.04			**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.**																					
	3004.10	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3004.20	-	Other, containing antibiotics	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
		-	Other, containing hormones or other products of heading 29.37 :																					
	3004.31	--	Containing insulin	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3004.32	--	Containing corticosteroid hormones, their derivatives or structural analogues	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3004.39	--	Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
		-	Other, containing alkaloids or derivatives thereof :																					
	3004.41	--	Containing ephedrine or its salts	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3004.42	--	Containing pseudoephedrine (INN) or its salts	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3004.43	--	Containing norephedrine or its salts	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3004.49	--	Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3004.50	-	Other, containing vitamins or other products of heading 29.36	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3004.60	-	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg						Free	Free		Free		Free	Free	Ex	Ex					Ex	
		-	Other :																					
		---	Ayurveda / Herbal preparations																					
	3004.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda	kg	L					Free	Free		Free			Free	18%	Ex		25% or Rs.2,000/= per kg	24% or Rs.1600/= kg.		2.5%	
	3004.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda	kg	L					Free	Free		Free			Free	18%	Ex		15% or Rs.500/= per kg	16% or Rs.400/= kg.		2.5%	
	3004.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda	kg	L					Free	Free		Free			Free	18%	Ex		7% or Rs.200/= per kg	8% or Rs.160/= kg.		2.5%	
	3004.90.14	----	Schedule 04 preparations certified by the Commissioner of Ayurveda	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3004.90.15	----	Schedule 05 preparations certified by the Commissioner of Ayurveda	kg	L					Free	Free		Free			10%	18%	Ex		25% or Rs.2,000/= per kg	28% or Rs.1600/= kg.		2.5%	
	3004.90.19	----	Other	kg	L					Free	Free		Free			10%	18%	Ex		25% or Rs.2,000/= per kg	28% or Rs.1600/= kg.		2.5%	
	3004.90.20	---	Antineoplastics and immunosuppressives	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3004.90.90	---	Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
30.05			**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.**																					

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			
	3005.10	-	Adhesive dressings and other articles having an adhesive layer	kg												20%	18%	10%		Rs.125/= per kg			2.5%	
	3005.90	-	Other	kg												20%	18%	10%		Rs.125/= per kg			2.5%	
30.06			**Pharmaceutical goods specified in Note 4 to this Chapter.**																					
	3006.10	-	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3006.30	-	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3006.40	-	Dental cement and other dental fillings; bone reconstruction cements	kg						Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3006.50	-	First-aid boxes and kits	kg						Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3006.60	-	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	kg						Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3006.70	-	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg						Free	Free		Free		Free	Free	Ex	Ex					Ex	
		-	Other :																					
	3006.91	--	Appliances identifiable for ostomy use	kg						Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3006.92	--	Waste pharmaceuticals	kg	B					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3006.93	--	Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses.	kg						Free	Free		Free		Free	Free	Ex	Ex					Ex	

Chapter 31

Fertilisers

Notes.

1.- This Chapter does not cover :

(a) Animal blood of heading 05.11;
(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :
(i) Sodium nitrate, whether or not pure;
(ii) Ammonium nitrate, whether or not pure;
(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
(iv) Ammonium sulphate, whether or not pure;
(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
(vii) Calcium cyanamide, whether or not pure or treated with oil;
(viii) Urea, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :
(i) Basic slag;
(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
(iii) Superphosphates (single, double or triple);
(iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :
(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
(iii) Potassium sulphate, whether or not pure;
(iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together

5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6.- For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
31.01			**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.**	kg	L					Free	Free		Free	Free	Free	Free	Ex	10%	6%			2.5%	
31.02			**Mineral or chemical fertilisers, nitrogenous.**																				
	3102.10	-	Urea, whether or not in aqueous solution	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
		-	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :																				
	3102.21	--	Ammonium sulphate	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3102.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3102.30	-	Ammonium nitrate, whether or not in aqueous solution	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3102.40	-	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3102.50	-	Sodium nitrate	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3102.60	-	Double salts and mixtures of calcium nitrate and ammonium nitrate	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3102.80	-	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3102.90	-	Other, including mixtures not specified in the foregoing sub headings	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
31.03			**Mineral or chemical fertilisers, phosphatic.**																				
		-	Superphosphates:																				
	3103.11	--	Containing by weight 35% or more of diphosphorus pentaoxide (P2O5)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3103.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3103.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
31.04			**Mineral or chemical fertilisers, potassic.**																				
	3104.20	-	Potassium chloride	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3104.30	-	Potassium sulphate	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3104.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
31.05			**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**																				
	3105.10	-	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			Ex	
	3105.20	-	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3105.30	-	Diammonium hydrogenorthophosphate (diammonium phosphate)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3105.40	-	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
		-	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :																				
	3105.51	--	Containing nitrates and phosphates	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3105.59	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3105.60	-	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	
	3105.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				Ex	

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
32.01			**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**																					
	3201.10	-	Quebracho extract	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3201.20	-	Wattle extract	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3201.90	-	Other	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
32.02			**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**																					
	3202.10	-	Synthetic organic tanning substances	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3202.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
32.03			**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.**	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
32.04			**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as lumininophores, whether or not chemically defined.**																					
		-	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :																					
	3204.11	--	Disperse dyes and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%				2.5%	
	3204.12	--	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes an preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%				2.5%	
	3204.13	--	Basic dyes and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%				2.5%	
	3204.14	--	Direct dyes and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3204.15	--	Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%				2.5%	
	3204.16	--	Reactive dyes and preparations based thereon	kg						Free	Free		Free		Free	Free	Ex	10%	6%				2.5%	
	3204.17	--	Pigments and preparations based thereon	kg		Free				Free	Free		Free		Free	Free	Ex	10%	6%				2.5%	
	3204.18	--	Carotenoid colouring matters and preparations based thereon	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	3204.19	--	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3204.20	-	Synthetic organic products of a kind used as fluorescent brightening agents	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3204.90	-	Other	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
32.05			**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.**	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
32.06			**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.**																					
		-	Pigments and preparations based on titanium dioxide :																					
	3206.11	--	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3206.19	--	Other	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3206.20	-	Pigments and preparations based on chromium compounds	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
		-	Other colouring matter and other preparations :																					
	3206.41	--	Ultramarine and preparations based thereon	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3206.42	--	Lithopone and other pigments and preparations based on zinc sulphide	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	3206.49	--	Other	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3206.50	-	Inorganic products of a kind used as luminophores	kg					Free	Free	Free		Free		Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
32.07			**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.**																					
	3207.10	-	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3207.20	-	Vitrifiable enamels and glazes, engobes (slips and similar preparations)	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3207.30	-	Liquid lustres and similar preparations	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3207.40	-	Glass frit and other glass, in the form of powder, granules or flakes	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
32.08			**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.**																					
		-	Based on polyesters :																					
	3208.10.10	---	Paints (including enamels)	kg												20%	18%	10%		Rs.150/= per kg			2.5%	
	3208.10.90	---	Other	kg												20%	18%	10%		Rs.150/= per kg			2.5%	
		-	Based on acrylic or vinyl polymers :																					
	3208.20.10	---	Paints (including enamels)	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.		2.5%	
	3208.20.90	---	Other	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.		2.5%	
		-	Other :																					
	3208.90.10	---	Solutions of polyurethane in primary form	kg											Free	Free	18%	10%	6%				2.5%	
	3208.90.20	---	Paints (including enamels)	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.		2.5%	
	3208.90.90	---	Other	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
32.09			**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**																					
		-	Based on acrylic or vinyl polymers :																					
	3209.10.10	---	Paints (including enamels)	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.		2.5%	
	3209.10.90	---	Other	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.		2.5%	
		-	Other :																					
	3209.90.10	---	Paints (including enamels)	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.		2.5%	
	3209.90.90	---	Other	kg												20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.		2.5%	
32.10			**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**																					
	3210.00.10	---	Prepared water pigments of a kind used for finishing leather	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3210.00.20	---	Paints (including enamels)	kg						Free	Free		5%	5%		20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.		2.5%	
	3210.00.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	Rs.150/= per kg	Rs.64/= per kg.		2.5%	
32.11			**Prepared driers.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
32.12			**Pigments (including metallic powders and flakes) dispersed in non-aqueous media in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**																					
	3212.10	-	Stamping foils	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	3212.90.10	---	Aluminium paste	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3212.90.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
32.13			**Artists', students' or signboard painters' colours, modifying tints, amusement colour and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**																					
	3213.10	-	Colours in sets	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	3213.90	-	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
32.14			**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.**																					
	3214.10	-	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.35/= per kg			2.5%	
		-	Other :																					
	3214.90.10	---	Water based surfacing preparations for facades, walls and ceilings	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	Rs.35/= per kg	Rs.40/= per kg.		2.5%	
	3214.90.90	---	Other	kg						Free	Free		4%	1.5%	Free	Rs.5/= per kg	18%	10%	6%	Rs.8/= per kg	Rs.16/= per kg.		2.5%	
32.15			**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**																					
		-	Printing ink :																					
	3215.11	--	Black	kg												20%	18%	10%	6%	Rs.20/= per kg	Rs.24/= per kg.		2.5%	
	3215.19	--	Other	kg												20%	18%	10%	6%	Rs.20/= per kg	Rs.24/= per kg.		2.5%	
		-	Other :																					
	3215.90.10	---	Ink for ball point pens	kg											Free	Free	18%	10%	6%				2.5%	
	3215.90.20	---	Ink for felt pens	kg											Free	Free	18%	10%	6%				2.5%	
	3215.90.90	---	Other	kg												20%	18%	10%	6%	10%	Free		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1.- This Chapter does not cover :
(a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
(b) Soap or other products of heading 34.01; or
(c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
33.01			**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils (+).**																				
		-	Essential oils of citrus fruit :																					
	3301.12	--	Of orange	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	3301.13	--	Of lemon	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	3301.19	--	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
		-	Essential oils other than those of citrus fruit :																					
	3301.24	--	Of peppermint (*Mentha piperita*)	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	3301.25	--	Of other mints	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	3301.29	--	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	3301.30	-	Resinoids	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
		-	Other :																					
	3301.90.10	---	Extracted oleoresins	kg						Free	Free		14.6%	5%	20%	20%	18%	10%	6%				2.5%	
	3301.90.20	---	Other, of citronella	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	3301.90.30	---	Other, of cinnamon leaf	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
	3301.90.40	---	Other, of cinnamon bark	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
	3301.90.50	---	Other, of clove	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3301.90.60	---	Other, of eucalyptus	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	3301.90.70	---	Other, of lemongrass	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	3301.90.80	---	Other, of mace	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
		---	Other :																					
	3301.90.91	----	Of mustard	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	3301.90.92	----	Of nutmeg	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	3301.90.93	----	Of pepper	kg						Free	Free		4%	1.5%	Free	Free	18%	Ex					2.5%	
	3301.90.94	----	Of vanilla	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	3301.90.95	----	Of cardamom	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	3301.90.96	----	Of ginger	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	3301.90.99	----	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
33.02			**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**																					
		-	Of a kind used in the food or drink industries:																					
	3302.10.10	---	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	3302.10.20	---	Other preparations based on odoriferous substances, of a kind used for the manufacture of beverages, having an alcoholic strength by volume not exceeding 0.5% vol	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	3302.10.90	---	Other	kg						Free	Free		5% or Rs.243/- per L	5% or Rs.243/- per L	Free	20% or Rs.950/- per L	18%	10%	6%	5% or Rs. 250/= per L	Free		2.5%	
	3302.90	-	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
33.03			**Perfumes and toilet waters.**																					
	3303.00.10	---	Perfumes	kg		18%				Free	Free		4%	1.5%	Free	20%	18%	Ex		Rs.450/=per kg	Free		2.5%	
		---	Toilet waters																					
	3303.00.21	----	Baby cologne conforming to SLS 589 and containing alcohol not more than 55% by v/v	kg	S	27%				Free	Free		5%	5%	Free	30%	18%	10%	6%				2.5%	
	3303.00.22	----	Other colognes containing alcohol not less than 50% and not more than 90% by v/v	kg		27%				Free	Free		5%	5%	Free	30%	18%	10%	6%				2.5%	
			Cologne		S																			
	3303.00.29	----	Other	kg		18%				Free	Free		5%	5%	20%	20%	18%	Ex		Rs.750/=per kg	Free		2.5%	
			Cologne		S																			
33.04			**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.**																					
	3304.10	-	Lip make-up preparations	kg		18%	10%	10%		Free	Free		5%	5%		20%	18%	Ex		Rs.4000/= per kg			2.5%	
			Lipstick		S																			
	3304.20	-	Eye make-up preparations	kg		18%	10%	10%		Free	Free		5%	5%		20%	18%	Ex		Rs.3700/= per kg			2.5%	
	3304.30	-	Manicure or pedicure preparations	kg		18%	10%	10%		Free	Free		5%	5%		20%	18%	10%	6%	Rs.750/=per kg	Rs.440/= per kg.		2.5%	
		-	Other :																					
	3304.91	--	Powders, whether or not compressed	kg		15%	10%	10%		Free	Free		5%	5%		20%	18%	10%		Rs.600/= per kg			2.5%	
			Skin Powder		S																		2.5%	
	3304.99	--	Other	kg		18%				Free	Free		5%	5%		20%	18%	Ex		Rs.1,300/= per kg	Rs.440/= per kg.		2.5%	
			Skin Creams and Lotions for Babies and Adult		S																			
33.05			**Preparations for use on the hair.**																					
	3305.10	-	Shampoos	kg		18%	Free			Free				25%		20%	18%	Ex		Rs.750/= per kg			2.5%	
			Hair Shampoo for Babies, Hair Shampoo		S																			
	3305.20	-	Preparations for permanent waving or straightening	kg		18%				Free	Free		5%	5%		20%	18%	10%		Rs.600/= per kg			2.5%	
	3305.30	-	Hair lacquers	kg		15.4%				Free	Free		5%	5%		20%	18%	10%		Rs.600/= per kg			2.5%	
	3305.90	-	Other	kg		18%				Free	Free		5%	4.5%		20%	18%	Ex		Rs.850/= per kg			2.5%	
			Hair oil, Hair Cream, Liquid Gel & Cream Oxidative Hair Color, Hair Color Powder		S																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
33.06			**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.**																					
	3306.10	-	Dentifrices	kg												20%	18%	10%		35% or Rs.500/= per kg			2.5%	
			Toothpaste		S																			
	3306.20	-	Yarn used to clean between the teeth (dental floss)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3306.90	-	Other	kg												20%	18%	10%		35% or Rs.600/= per kg			2.5%	
33.07			**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.**																					
	3307.10	-	Pre-shave, shaving or after-shave preparations	kg		18%				Free	Free		5%	5%		20%	18%	10%		Rs.500/- per kg			2.5%	
			Shaving Cream		S																			
	3307.20	-	Personal deodorants and antiperspirants	kg		18%				Free	Free		5%	5%		20%	18%	10%		Rs.550/- per kg			2.5%	
	3307.30	-	Perfumed bath salts and other bath preparations	kg		18%				Free	Free		5%	5%		20%	18%	10%		Rs.500/- per kg			2.5%	
		-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :																					
	3307.41	--	"Agarbatti" and other odoriferous preparations which operate by burning	kg	LS	18% or Rs.135/- per kg				Free	Free		5% or Rs.36/- per kg	5% or Rs.36/- per kg		20% or Rs.140/- per kg	18%	Ex		10% or Rs.800/= per kg			2.5%	
	3307.49	--	Other	kg						Free	Free		5%	5%		20%	18%	10%		10% or Rs.600/= per kg			2.5%	
		-	Other :																					
	3307.90.10	---	Contact lens solutions	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3307.90.90	---	Other	kg		Rs.180/ = per kg				Free	Free		5%	5%		Rs.200/ = per kg	18%	Ex		Rs.500/= per kg			2.5%	

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

Notes.

1.- This Chapter does not cover :

(a) Edible mixtures or preparations of animal vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);
(b) Separate chemically defined compounds; or
(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example,disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

3.- For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature :

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
(b) reduce the surface tension of water to 4.5 x 10-2 N/m (45 dyne/cm) or less.

4.- In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5.- In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to :

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;
(b) Products obtained by mixing different waxes;
(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.

	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
34.01			**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.**																				
		-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :																				
		--	For toilet use (including medicated products) :																				
	3401.11.20	---	Wet wipes	kg												20%	18%	Ex		30% or Rs.600/= per kg			2.5%	
	3401.11.30	---	In retail packaging of 500 g or less	kg												20% or Rs.100/- per kg	18%	10%		30% or 30% of 65% of MRP or Rs.500/= per kg			2.5%	
			Baby Soaps , Toilet Soaps, Shaving Soaps, Soft Soaps		S																			
	3401.11.90	---	Other	kg												20% or Rs.100/- per kg	18%	10%		30% or Rs.500/= per kg			2.5%	
			Toilet Soaps , Bathing Bars, Shaving Soaps, Soft Soaps		S																			
		--	Other :																					
	3401.19.20	---	Wet wipes	kg												20%	18%	10%		30% or Rs.750/= per kg			2.5%	

	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3401.19.30	---	In retail packaging of 500 g or less	kg												20% or Rs.100/- per kg	18%	Ex		30% or 30% of 65% of MRP or Rs.500/= per kg			2.5%	
			Laundry Soap, Carbolic Soap		S																			
	3401.19.90	---	Other	kg												20% or Rs.100/- per kg	18%	10%		30% or Rs.500/= per kg			2.5%	
			Laundry Soap, Carbolic Soap		S																			
	3401.20		Soap in other forms :																					
	3401.20.10	---	Soap in the form of noodles (Soap noodles)	kg												20%	18%	10%	6%	5%	Free		2.5%	
	3401.20.90	---	Other	kg												20%	18%	10%		30% or Rs.280/= per kg			2.5%	
			Laundry soap powder, Flakes and Chips, Liquid Soap, Liquid soap for Domestic and Industrial purpose		S																			
		-	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap																					
	3401.30.20	---	Wet wipes	kg			17%	16.8%		Free			5%	5%		20%	18%	10%		35% or Rs.600/= per kg			2.5%	
	3401.30.90	---	Other (Milk bath only)	kg			Rs.240/ = per kg	Rs.202/= per kg		Free			5%	5%		Rs.250/= per kg	18%	Ex		Rs.550/= per kg			2.5%	
			Other																					
34.02			**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.**																					
		-	Anionic organic surface active agents, whether or not put up for retail sale :																					
	3402.31	--	Linear alkylbenzene sulphonic acids and their salts	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	2%				2.5%	
	3402.39	--	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	2%				2.5%	
		-	Other organic surface active agents, whether or not put up for retail sale :	kg																			2.6%	
	3402.41	--	Cationic	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%				2.5%	
	3402.42	--	Non-ionic	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%				2.5%	
	3402.49	--	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	2%				2.5%	
	3402.50	-	Preparations put up for retail sale	kg			17.0%	16.80%		Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
			Synthetic Laundry Detergent Powder		S																			
		-	Other :																					
	3402.90.10	---	Washing preparations	kg			17.0%	16.80%		Free	Free		5%	5%		20%	18%	10%	6%	25% or Rs.80/= per kg	16% or Rs.20/= per kg		2.5%	
			Synthetic Laundry Detergent Powder		S																			
	3402.90.20	---	Organic surface-active preparations in bulk packing (not less that 20 kg) used for industrial purposes	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3402.90.30	---	Cleaning and de-greasing preparations in bulk packing (not less than 20 kg) used for industrial purposes	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3402.90.90	---	Other	kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
34.03			**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.**																				
		-	Containing petroleum oils or oils obtained from bituminous minerals :																					
	3403.11	--	Preparations for the treatment of textile materials, leather, furskins or other materials	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		--	Other :																					
	3403.19.10	---	Lubricants used for motor vehicles	kg	L					Free	Free		Free	Free		20% or Rs.260/- per kg	18%	10%		40% or Rs.350/= per kg			2.5%	
	3403.19.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	3403.91	--	Preparations for the treatment of textile materials, leather, furskins or other materials	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		--	Other :																					
	3403.99.10	---	Lubricants used for motor vehicles	kg	L					Free	Free		Free	Free		20% or Rs.260/- per kg	18%	10%		40% or Rs.350/= per kg			2.5%	
	3403.99.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
34.04			**Artificial waxes and prepared waxes.**																					
	3404.20	-	Of poly(oxyethylene) (polyethylene glycol)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3404.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
34.05			**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.**																					
	3405.10	-	Polishes, creams and similar preparations for footwear or leather	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	30% or Rs.180/= per kg	12% or Rs.24/= per kg		2.5%	
	3405.20	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg						Free	Free		5%	5%		20%	18%	10%	6%	30% or Rs.180/= per kg	12% or Rs.24/= per kg		2.5%	
	3405.30	-	Polishes and similar preparations for coachwork, other than metal polishes	kg						Free	Free		5%	5%		20%	18%	10%	6%	30% or Rs.300/= per kg	12% or Rs.24/= per kg		2.5%	
		-	Scouring pastes and powders and other scouring preparations :																					
	3405.40.10	---	Carborundum paste and grinding paste; Polishing compositions in the form of bars	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3405.40.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	30% or Rs.160/= per kg	12% or Rs.24/= per kg		2.5%	
	3405.90	-	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	30% or Rs.220/= per kg	12% or Rs.24/= per kg		2.5%	
34.06			**Candles, tapers and the like.**	kg												20%	18%	10%		30% or Rs.150/= per kg			2.5%	
34.07			**Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover :

(a) Yeasts (heading 21.02);
(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
(c) Enzymatic preparations for pre-tanning (heading 32.02);
(d)Enzymatic soaking or washing preparations or other products of Chapter 34;
(e) Hardened proteins (heading 39.13); or
(f) Gelatin products of the printing industry (Chapter 49).

2.- For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SC	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
35.01			**Casein, caseinates and other casein derivatives; casein glues.**																						
	3501.10	-	Casein	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	3501.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
35.02			**Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**																						
		-	Egg albumin :																						
	3502.11	--	Dried	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%		
	3502.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	3502.20	-	Milk albumin, including concentrates of two or more whey proteins	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	3502.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%		
35.03			**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.**	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				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				
35.04			**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
35.05			**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**																						
		-	Dextrins and other modified starches :																						
	3505.10.10	---	Etherified and esterified starches	kg							Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	3505.10.90	---	Other	kg							Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%		
	3505.20	-	Glues	kg							Free					20%	18%	10%	6%				2.5%		
35.06			**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.**																						
		-	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg :																						
	3506.10.10	---	Solid hot melt adhesives	kg							Free				Free	Free	18%	10%	6%				2.5%		
	3506.10.90	---	Other	kg							Free					20%	18%	10%	6%	15%	4%		2.5%		
		-	Other :																						
		--	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber :																						
	3506.91.10	---	Solid, hot melt adhesives.	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	3506.91.20	---	Other in immediate packing not exceeding a net weight of 10 kg	kg		18%				Free	Free		5%	5%		20%	18%	10%	6%	5% or Rs.85/= per kg	Rs.56/= per kg.		2.5%		
	3506.91.90	---	Other	kg		18.4%				Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.85/= per kg	Rs.56/= per kg.		2.5%		
		--	Other :																						
	3506.99.10	---	Solid, hot melt adhesives.	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	3506.99.20	---	Other in immediate packing not exceeding a net weight of 5 kg	kg						Free	Free		5%	5%		20%	18%	10%	6%				2.5%		
	3506.99.90	---	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				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				
35.07			**Enzymes; prepared enzymes not elsewhere specified or included.**																						
	3507.10	-	Rennet and concentrates thereof	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other :																						
	3507.90.10	---	Papain	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3507.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

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^3; 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	SCL
						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	SCL
						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 pyretechnic articles of heading 36.04.**													20%	18%	Ex		10%				
			Safety Matches		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%	

Chapter 37

Photographic or cinematographic goods

Notes.

1.- This Chapter does not cover waste or scrap.

2.- In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
37.01			**Photographic plates and film in the flat, sensitised, unexposed, of nay material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.**																				
	3701.10	-	For X-ray	m^2						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	3701.20	-	Instant print film	kg						Free	Free		5%	4.5%	10%	Free	18%	Ex				2.5%	
	3701.30	-	Other plates and film, with any side exceeding 255 mm	m^2						Free	Free		5%	4.5%	10%	20%	18%	10%	6%			2.5%	
		-	Other :																				
	3701.91	--	For colour photography (polychrome)	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	3701.99	--	Other	m^2						Free	Free		5%	4.5%	10%	10%	18%	10%	6%			2.5%	
37.02			**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**																				
	3702.10	-	For X-ray	m^2						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Other film, without perforations, of a width not exceeding 105 mm :																				
	3702.31	--	For colour photography (polychrome) :																				
	3702.31.10	---	Instant print film	m^2						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	3702.31.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	3702.32	--	Other, with silver halide emulsion	m^2						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	3702.39	--	Other	m^2						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
		-	Other film, without perforations, of a width exceeding 105 mm :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	3702.41	--	Of a width exceeding 610 mm and of a length exceeding 200 m for colour photography (polychrome)	m^2						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	3702.42	--	Of a width exceeding 610 mm and of a length exceeding 200m other than for colour photography	m^2						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	3702.43	--	Of a width exceeding 610 mm and of a length not exceeding 200 m	m^2						Free	Free		5%	4.5%	10%	10%	18%	10%	6%			2.5%	
	3702.44	--	Of a width exceeding 105 mm but not exceeding 610 mm	m^2						Free	Free		5%	4.5%	10%	10%	18%	10%	6%			2.5%	
		-	Other film, for colour photography (polychrome) :																				
	3702.52	--	Of a width not exceeding 16 mm :																				
	3702.52.10	---	Cine film of a width of 16 mm	m						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3702.52.90	---	Other	m						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
	3702.53	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides :																				
	3702.53.10	---	Cine film of a width of 35 mm	m						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3702.53.90	---	Other	m						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
	3702.54	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	m						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3702.55	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :																				
	3702.55.10	---	Cine film of a width of 35 mm	m					Free	Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3702.55.90	---	Other	m						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	3702.56	--	Of a width exceeding 35 mm	m						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
		-	Other :																				
	3702.96	--	Of a width not exceeding 35 mm and of a length not exceeding 30 m :																				
	3702.96.10	---	Cine film of a width of 16 mm	m						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3702.96.20	---	Cine film of a width of 35 mm	m						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3702.96.90	---	Other	m						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
	3702.97	--	Of a width not exceeding 35 mm and of a length exceeding 30 m :																				
	3702.97.10	---	Cine film of a width of 16 mm	m						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3702.97.20	---	Cine film of a width of 35 mm	m						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3702.97.90	---	Other	m						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	3702.98	--	Of a width exceeding 35 mm	m						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				
37.03			**Photographic paper, paperboard and textiles, sensitised, unexposed.**																				
	3703.10	-	In rolls of a width exceeding 610 mm	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%			2.5%	
	3703.20	-	Other, for colour photography (polychrome)	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%			2.5%	
	3703.90	-	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%			2.5%	
37.04	3704.00		**Photographic plates, film, paper, paperboard and textiles, exposed but not developed**																				
	3704.00.10	---	Sensitised plates and film exposed but not developed, negative or positive	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3704.00.90	---	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%			2.5%	
37.05	3705.00.00		**Photographic plates and film, exposed and developed, other than cinematographic film.**																				
	3705.00.10	---	Microfilms	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3705.00.90	---	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%			2.5%	
37.06			**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.**																				
	3706.10	-	Of a width of 35 mm or more	m						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	3706.90	-	Other	m						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
37.07			**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.**																				
	3707.10	-	Sensitising emulsions	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%			2.5%	
	3707.90	-	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%			2.5%	

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, 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

(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 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); 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).

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 3824.89 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	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	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	18%	10%	6%				2.5%	
	3801.20	-	Colloidal or semi-collodial graphite	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3801.30	-	Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg		Free				Free	Free		Free	Free	Free	Free	18%	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	18%	Ex					2.5%	
	3801.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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	18%	10%	6%				2.5%	
		---	Other of coconut shell :																					
	3802.10.21	----	Granular	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3802.10.22	----	Powdered	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3802.10.23	----	Extruded / pelletised	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3802.10.24	----	Washed and purified	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3802.10.25	----	Chemically impregnated	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3802.10.29	----	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		---	Other :																					
	3802.10.31	----	Granular	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3802.10.32	----	Powdered	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3802.10.33	----	Extruded / pelletised	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3802.10.34	----	Washed and purified	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3802.10.35	----	Chemically impregnated	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3802.10.39	----	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3802.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
38.03			**Tall oil, whether or not refined.**	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
38.04			**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	18%	10%	6%				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	18%	10%	6%				2.5%	
	3805.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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	18%	10%	6%				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	18%	Ex					2.5%	
	3806.30	-	Ester gums	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3806.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
38.07			**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%	18%	Ex		5%	Free		2.5%	
	3807.00.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				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			
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	18%	Ex					2.5%	
	3808.59	--	Other :																					
	3808.59.10	---	Mosquito coils	kg	L/S											20%	18%	10%	6%	30%	20%		2.5%	
	3808.59.20	---	Other insecticides	kg	L										Free	Free	18%	10%	6%				2.5%	
		---	Other:																					
	3808.59.91	----	Mosquito Mats	kg	L/S					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3808.59.92	----	Aerosol and refills for vaporizers	kg	L/S					Free	Free		Free	Free	Free	Free	18%	Ex		7%	20%		2.5%	
	3808.59.99	----	Other	kg	L/S					Free	Free		Free	Free	Free	Free	18%	10%	6%				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/S					Free	Free		Free	Free	Free	20%	18%	Ex		30%	20%		2.5%	
	3808.61.20	---	Mosquito Mats	kg	L/S					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3808.61.30	---	Aerosol and refills for vaporizers	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex		7%	20%		2.5%	
	3808.61.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				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/S					Free	Free		Free	Free	Free	20%	18%	Ex		30%	20%		2.5%	
	3808.62.20	---	Mosquito Mats	kg	L/S					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3808.62.30	---	Aerosol and refills for vaporizers	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex		7%	20%		2.5%	
	3808.62.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3808.69	--	Other :																					
	3808.69.10	---	Mosquito coils	kg	L/S											20%	18%	Ex		30%	20%		2.5%	
	3808.69.20	---	Other insecticides	kg	L										Free	Free	18%	Ex					2.5%	
	3808.69.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
			Mosquito Mats	kg	L/S																		2.5%	
		-	Other :																					
	3808.91	--	Insecticides :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3808.91.10	---	Mosquito coils	kg	L/S											20%	18%	Ex		30%	Free		2.5%	
	3808.91.20	---	Other containing bromomethane (methyl bromide) or bromochloromethane	kg	L										Free	Free	18%	10%	6%				2.5%	
	3808.91.30	---	Mosquito Mats	kg	L/S											Free	18%	Ex					2.5%	
	3808.91.40	---	Aerosol and refills for vaporizers	kg	L											Free	18%	10%	6%	7%	Free		2.5%	
	3808.91.90	---	Other	kg	L										Free	Free	18%	10%	6%				2.5%	
			Mosquito Mats		L/S																			
	3808.92	--	Fungicides :																					
	3808.92.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3808.92.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				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	18%	Ex					2.5%	
	3808.93.20	---	N-(phosphonomethyl) Glycine and its salts and derivatives [Glyphosate]	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3808.93.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3808.94	--	Disinfectants :																					
	3808.94.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3808.94.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3808.99	--	Other :																					
	3808.99.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3808.99.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	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	18%	Ex					2.5%	
		-	Other :																					
		--	Of a kind used in the textile or like industries																					
	3809.91	---	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	18%	10%	6%	4%	Free		2.5%	
	3809.91.19	----	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3809.91.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3809.92	--	Of a kind used in the paper or like industries	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3809.93	--	Of a kind used in the leather or like industries	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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	18%	10%	6%				2.5%	
	3810.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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	18%	Ex					2.5%	
	3811.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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			Gen	SG	GEN	SG			
	3811.21	--	Containing petroleum oils or oils obtained from bituminous minerals	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3811.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3811.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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	18%	10%	6%				2.5%	
	3812.20	-	Compound plasticisers for rubber or plastics	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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	18%	10%	6%				2.5%	
	3812.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
38.13			**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	18%	Ex					2.5%	
	3813.00.20	---	Containing methane, ethane or prophane hydrobromoflurocarbons (HBFCs)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3813.00.30	---	Containing methane, ethane or prophane hydrochloroflurocarbons (HCFCs)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3813.00.40	---	Containing bromochloromethane	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3813.00.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
38.14			**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	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3814.00.10	---	Containing methane, ethane or prophane chloroflorocarbon (CFCs), whether or not containing hydrochloroflorocarbon (HCFCs)	kg											Free	Free	18%	10%	6%				2.5%	
	3814.00.20	---	Containing methane, ethane or prophane hydrochloroflorocarbon (HCFCs) but not containing chloroflorocarbon (CFCs) ,	kg											Free	Free	18%	Ex					2.5%	
	3814.00.30	---	Containing carbon tetrachloride, bromochloromethane or 1,1,1 – trichloroethane (methyl chloroform)	kg											Free	Free	18%	Ex					2.5%	
	3814.00.90	---	Other	kg											Free	Free	18%	10%	6%				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	18%	Ex					2.5%	
	3815.12	--	With precious metal or precious metal compounds as the active substance	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3815.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3815.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
38.16			**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	18%	10%	6%	Rs.8/= per kg	Rs.16/= 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			Gen	SG	GEN	SG			
38.17			**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	18%	10%	6%				2.5%	
	3817.00.20	---	Mixed alkylnaphthalenes	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
38.18			**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	18%	Ex					2.5%	
38.19			**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%	18%	10%	6%	5%	Free		2.5%	
38.20			**Anti-freezing preparations and prepared de-icing fluids.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
38.21			**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	18%	10%	6%				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 labaratory 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	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3822.12	--	For Zika and other diseases transmitted by mosquitoes of the genus *Aedes*	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3822.13	--	For blood-grouping	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3822.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3822.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	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	18%	10%	6%				2.5%	
	3823.12	--	Oleic acid	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3823.13	--	Tall oil fatty acids	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3823.19	--	Other :																					
	3823.19.10	---	Coconut fatty acid	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	3823.19.20	---	Palm oil fatty acids	kg						Free	Free		5%	4.5%	10.0%	Free	18%	10%	6%			24%	2.5%	
	3823.19.30	---	Tallow fatty acids	kg						Free	Free		5%	4.5%	10.0%	Free	18%	Ex				24%	2.5%	
	3823.19.90	---	Other	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%		Free		2.5%	
	3823.70	-	Industrial fatty alcohols	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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	18%	10%	6%				2.5%	
	3824.30	-	Non-agglomerated metal carbides mixed together or with metallic binders	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3824.40	-	Prepared additives for cements, mortars or concretes	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3824.50	-	Non-refractory mortars and concretes	kg						Free	Free		Free	Free	Free	Rs.5/= per kg	18%	10%	6%	Rs.8/= per kg	Rs.16/= per kg.		2.5%	
	3824.60	-	Sorbitol other than that of subheading 2905.44	kg						Free	Free		Free	Free		Rs.3/= per kg	18%	10%	6%	Rs.4/= per kg	Rs.16/= per kg.		2.5%	
		-	Goods specified in Subheading Note 3 to this Chapter :																					
	3824.81	--	Containing oxirane (ethylene oxide)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3824.82	--	Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3824.83	--	Containing tris(2,3-dibromopropyl) phosphate	kg						Free	Free		Free	Free	Free	Free	18%	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(*p*-chlorophenyl)ethane), dieldrin (ISO,INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	kg						Free	Free		Free	Free	Free	Free	18%	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	18%	Ex					2.5%	
	3824.86	--	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3824.87	--	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3824.88	--	Containg tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3824.89	--	Containing short-chain chlorinated paraffins	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other :																					

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			
	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	18%	10%	6%				2.5%	
	3824.92	--	Polyglycol esters of methylphosphonic acid	kg						Free	Free		Free	Free	Free	Free	18%	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	18%	10%	6%				2.5%	
	3824.99.20	---	Road marking paints	kg						Free	Free		Free	Free		20%	18%	Ex		5%	Free		2.5%	
	3824.99.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				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	18%	Ex					2.5%	
	3825.20	-	Sewage sludge	kg	L						Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3825.30	-	Clinical waste	kg	B						Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Waste organic solvents :																					
	3825.41	--	Halogenated	kg							Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3825.49	--	Other	kg							Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3825.50	-	Waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg							Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other wastes from chemical or allied industries :																					
	3825.61	--	Mainly containing organic constituents	kg							Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3825.69	--	Other	kg							Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3825.90	-	Other	kg							Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
38.26			**Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
38.27			**Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.**	kg																			2.5%	
		-	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromoflourocarbons (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	18%	Ex					2.5%	
	3827.12	--	Containing hydrobromofluorocarbons (HBFCs)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3827.13	--	Containing carbon tetrachloride	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3827.14	--	Containing 1,1,1-trichloroethane (methyl chloroform)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3827.20	-	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	kg	L					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)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	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	18%	Ex						2.5%	
	3827.31.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	3827.32	--	Other, containing substances of subheadings 2903.71 to 2903.75	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	3827.39	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	3827.40	-	Containing methyl bromide (bromomethane) or bromochloromethane	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Containing trifluoromethane (HFC-23) or perflourocarbons (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	18%	Ex					2.5%	
	3827.51.20	---	R-508B (R-23 46% and R-116 54%)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3827.51.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3827.59	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	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	18%	Ex					2.5%	
	3827.61.20	---	R-507A (R-125 50% and R-143a 50%)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3827.61.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	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	18%	Ex					2.5%	
	3827.62.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	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	18%	Ex					2.5%	
	3827.63.20	---	R-410A (R-32 50% and R-125 50%)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3827.63.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	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	18%	Ex					2.5%	
	3827.64.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	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	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	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	18%	Ex					2.5%	
	3827.69	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3827.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	

Chapter 39

Plastics and articles thereof

Notes.

1.- Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover :

(a) Lubricating preparations of heading 27.10 or 34.03;
(b) Waxes of heading 27.12 or 34.04;
(c) Separate chemically defined organic compounds (Chapter 29);
(d) Heparin or its salts (heading 30.01);
(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
(f) Organic surface-active agents or preparations of heading 34.02;
(g) Run gums or ester gums (heading 38.06);
(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
(n) Plaits, wickerwork or other articles of Chapter 46;
(o) Wall coverings of heading 48.14;
(p) Goods of Section XI (textiles and textile articles);
(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking- sticks, whips, riding-crops or parts thereof);
(r) Imitation jewellery of heading 71.17;
(s) Articles of Section XVI (machines and mechanical or electrical appliances);
(t) Parts of aircraft or vehicles of Section XVII;
(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
(v) Articles of Chapter 91 (for example, clock or watch cases);
(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
(x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :

(a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
(b) Resins, not highly olymerised, of the coumarone-indene type (heading 39.11);
(c) Other synthetic polymers with an average of at least 5 monomer units;
(d) Silicones (heading 39.10);
(e) Resols (heading 39.09) and other prepolymers.

4.- The expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this Chapter,except where thecontext otherwise requires, copolymers (including copolycondensates,co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.- In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms :

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8.- For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9.- For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10.- In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
(c)Gutters and fittings therefor;
(d) Doors, windows and their frames and thresholds for doors;
(e) Balconies, balustrades, fencing, gates and similar barriers;
(f) Shutters, blinds (including Venetian blinds) and similar articles and and parts and fittings thereof;
(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
(i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switchplates and other protective plates

Subheading Notes.

1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

(a) Where there is a subheading named "Other" in the same series :

(1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content

(2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers

monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series :

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single monomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Prefererential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			I.- PRIMARY FORMS																					
39.01			**Polymers of ethylene, in primary forms.**																					
	3901.10	-	Polyethylene having a specific gravity of less than 0.94	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			Rs.12/= per kg	2.5%	
	3901.20	-	Polyethylene having a specific gravity of 0.94 or more	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			Rs.12/= per kg	2.5%	
	3901.30	-	Ethylene-vinyl acetate copolymers	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3901.40	-	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3901.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.02			**Polymers of propylene or of other olefins, in primary forms.**																					
	3902.10	-	Polypropylene	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			Rs.12/= per kg	2.5%	
	3902.20	-	Polyisobutylene	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3902.30	-	Propylene copolymers	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3902.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.03			**Polymers of styrene, in primary forms.**																					
		-	Polystyrene :																					
	3903.11	--	Expansible	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			Rs.12/= per kg	2.5%	
	3903.19	--	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3903.20	-	Styrene-acrylonitrile (SAN) copolymers	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3903.30	-	Acrylonitrile-butadiene-styrene(ABS) copolymers	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3903.90	-	Other :																					
	3903.90.10	---	Water based homopolymers and copolymers	kg		12%				Free	Free		4%	1.5%		20%	18%	10%	6%	25%	20%		2.5%	
	3903.90.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.04			**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3904.10	-	Poly(vinyl chloride), not mixed with any other substances	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			Rs.12/= per kg	2.5%	
		-	Other poly (vinyl chloride) :																					
	3904.21	--	Non-plasticised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3904.22	--	Plasticised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3904.30	-	Vinyl chloride-vinyl acetate copolymers	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3904.40	-	Other vinyl chloride copolymers	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3904.50	-	Vinylidene chloride polymers	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Fluoro-polymers :														18%							
	3904.61	--	Polytetrafluoroethylene	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3904.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3904.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
																	18%							
39.05			**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.**																					
																	18%							
		-	Poly(vinyl acetate) :														18%							
	3905.12	--	In aqueous dispersion	kg						Free	Free		4%	1.5%		20%	18%	10%	6%	25%	20%		2.5%	
	3905.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Vinyl acetate copolymers :																					
	3905.21	--	In aqueous dispersion	kg						Free	Free		4%	1.5%		20%	18%	10%	6%	25%	20%		2.5%	
	3905.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3905.30	-	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	3905.91	--	Copolymers	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3905.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.06			**Acrylic polymers in primary forms.**																					
	3906.10	-	Poly(methyl methacrylate) :																					
	3906.10.10	---	In aqueous dispersion or solution	kg						Free	Free		4%	1.5%		20%	18%	10%	6%	25%	20%		2.5%	
	3906.10.90	---	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	3906.90	-	Other :																					
	3906.90.10	---	In aqueous dispersion or solution	kg		18.00%				Free	Free		4%	1.5%	Free	20%	18%	10%	6%	13%	20%		2.5%	
	3906.90.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.07			**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**																					
	3907.10	-	Polyacetals	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other polyethers :																					
	3907.21	--	Bis(polyoxyethylene) methylphosphonate	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3907.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3907.30	-	Epoxide resins	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3907.40	-	Polycarbonates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3907.50	-	Alkyd resins :																					
	3907.50.10	---	Alkyd resins without solvents	kg									Free	Free	Free	Free	18%	10%	6%				2.5%	
	3907.50.90	---	Other	kg									4%	1.5%		Free	18%	10%	6%	4% or Rs.15/= per kg	6.4% or Rs.20/= per kg		2.5%	
		-	Poly(ethylene terephthalate) :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3907.61	--	Having a viscosity number of 78 ml/g or higher	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3907.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3907.70	-	Poly(lactic acid)	kg						Free	Free		4%	1.5%	Free	Free	18%	Ex					2.5%	
		-	Other polyesters :																					
	3907.91	--	Unsaturated	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%		4%		2.5%	
	3907.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.08			**Polyamides in primary forms.**																					
	3908.10	-	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3908.90	-	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.09			**Amino-resins, phenolic resins and polyurethanes, in primary forms.**																					
	3909.10	-	Urea resins; thiourea resins	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3909.20	-	Melamine resins	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other amino-resins :																					
	3909.31	--	Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3909.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3909.40	-	Phenolic resins	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3909.50	-	Polyurethanes	kg		Free				Free	Free		Free	Free		Free	18%	10%	6%		4%		2.5%	
39.10	3910.00		**Silicones in primary forms.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.11			**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.**																					
	3911.10	-	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3911.20	-	Poly(1,3-phenylene methylphosphonate)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3911.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.12			**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**																					
		-	Cellulose acetates :																					
	3912.11	--	Non-plasticised	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3912.12	--	Plasticised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3912.20	-	Cellulose nitrates (including collodions)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Cellulose ethers :																					
	3912.31	--	Carboxymethylcellulose and its salts	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3912.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3912.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
39.13			**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.**																					
	3913.10	-	Alginic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3913.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.14	3914.00		**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
			II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES																					
39.15			**Waste, parings and scrap, of plastics.**																					
	3915.10	-	Of polymers of ethylene	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3915.20	-	Of polymers of styrene	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3915.30	-	Of polymers of vinyl chloride	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3915.90	-	Of other plastics	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.16			**Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**																					
	3916.10	-	Of polymers of ethylene	kg	S	15.00%				Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
			Cable Trunking made of insulating material (Casing) /Conduits for Electrical Installation																					
	3916.20	-	Of polymers of vinyl chloride	kg	S					Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
			Cable Trunking made of insulating material (Casing)/Conduits for Electrical Installation																					
	3916.90	-	Of other plastics	kg	S					Free	Free		5%	4.5%		20%	18%	10%	6%		4%		2.5%	
			Cable Trunking made of insulating material (Casing)																					
39.17			**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**																					
	3917.10	-	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg						Free	Free		4%	1.5%		Free	18%	10%	6%	5%	12%		2.5%	
		-	Tubes, pipes and hoses, rigid :																					
	3917.21	--	Of polymers of ethylene	kg						Free	Free		5%	5%		20%	18%	10%	6%	8%	8%		2.5%	
	3917.22	--	Of polymers of propylene :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3917.22.10	---	Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm	kg						Free	Free		5%	4.5%		10%	18%	10%	6%	5%	8%		2.5%	
	3917.22.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	12%		2.5%	
	3917.23	--	Of polymers of vinyl chloride																					
			Conduits for Electrical Installation/ PVC-U (Unplasticized poly(vinyl chloride)) pipes for water supply and buried and above ground drainage and sewerage under pressure/ PVC-U (Unplasticized polyvinyl chloride) pipes for soil and waste discharge systems inside buildings	kg	S											20%	18%	10%	6%	13%	16%		2.5%	
	3917.29	--	Of other plastics :																					
	3917.29.10	---	Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	kg						Free	Free		5%	5%	20%	20%	18%	10%	6%				2.5%	
	3917.29.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	12%		2.5%	
		-	Other tubes, pipes and hoses :																					
	3917.31	--	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa																					
	3917.31.10	---	Intended for transfer of liquefied petroleum gas	kg		Free				Free	Free		4%	1.5%		Free	18%	10%	6%	5%	12%		2.5%	
			Hose and Hose assemblies for Liquified Petroleum Gas		S																			
	3917.31.90	---	Other	kg		Free				Free	Free		4%	1.5%		Free	18%	10%	6%	5%	12%		2.5%	
	3917.32	--	Other, not reinforced or otherwise combined with other materials, without fittings (**Single-use Drinking Straws only**)	kg	**B**					Free	Free		5%	4.5%		20%	18%	10%	6%	5%	8%		2.5%	
			Conduits for Electrical Installation		B/S																			
	3917.33	--	Other, not reinforced or otherwise combined with other materials, with fittings	kg												10%	18%	10%	6%	5%	8%		2.5%	
	3917.39	--	Other																					
	3917.39.10	---	Intended for transfer of liquefied petroleum gas	kg		9.0%				Free	Free		5%	4.5%		10%	18%	10%	6%	5%	8%		2.5%	
			Hose and Hose assemblies for Liquified Petroleum Gas		S																			
	3917.39.90	---	Other	kg		9.0%				Free	Free		5%	4.5%		10%	18%	10%	6%	5%	8%		2.5%	
			Conduits for Electrical Installation		S																			
	3917.40	-	Fittings :																					
			Conduits for Electrical Installation		S																			
	3917.40.10	---	Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	kg	S											20%	18%	10%	6%	5%	Free		2.5%	
	3917.40.90	---	Other	kg	S														6%		12%		2.5%	
			PVC-U (Unplasticized poly (vinyl chloride))pipes joints and fittings for potable cold water supplies, PVC-U fittings for soil and waste discharge systems inside buildings.	kg	S											20%	18%	10%		10%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
39.18			**Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.**																					
	3918.10	-	Of polymers of vinyl chloride	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	10% or Rs.45/= per kg	24% or Rs.72/= per kg.		2.5%	
	3918.90	-	Of other plastics	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	10% or Rs.45/= per kg	24% or Rs.72/= per kg.		2.5%	
39.19			**Self-adhesive plates, sheets, film, foil, tape, strip and flat other shapes, of plastics, whether or not in rolls.**																					
	3919.10	-	In rolls of a width not exceeding 20 cm	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	12%		2.5%	
	3919.90	-	Other :																					
	3919.90.10	---	Solar controlled safety window film in rolls of a width not exceeding 184cm for use on glazed windows, doors or other partition with glass	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3919.90.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	5%	12%		2.5%	
39.20			**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials (+).**																					
	3920.10	-	Of polymers of ethylene :																					
	3920.10.10	---	Metallised, unprinted and un-laminated	kg											Free	Free	18%	10%	6%				2.5%	
	3920.10.20	---	Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels	kg											10.0%	20%	18%	10%	6%				2.5%	
	3920.10.90	---	Other	kg												20%	18%	10%	6%	5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.20	-	Of polymers of propylene :																					
	3920.20.10	---	Unprinted and un-laminated, whether or not metallised	kg											Free	Free	18%	10%	6%				2.5%	
	3920.20.20	---	Strapping tapes	kg												20%	18%	10%	6%	5%	Free		2.5%	
	3920.20.90	---	Other	kg												20%	18%	10%	6%	5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.30	-	Of polymers of styrene :																					
	3920.30.10	---	Of a thickness not exceeding 2 mm	kg						Free	Free		5%	5%		20%	18%	5%	2%	5%	Free		2.5%	
	3920.30.20	---	Metallised	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex					2.5%	
	3920.30.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
		-	Of polymers of vinyl chloride :																					
	3920.43	--	Containing by weight not less than 6% of plasticisers :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3920.43.10	---	Unprinted and un-laminated, whether or not metallised, of a thickness not exceeding 0.30 mm	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.43.20	---	Other unprinted metallised	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.43.30	---	Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches.	kg		18.0%				Free	Free		5%	4.5%		20%	18%	10%	6%	5%	12%		2.5%	
	3920.43.90	---	Other	kg		18.0%				Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.49	--	Other :																					
	3920.49.10	---	Shrink wrap film	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.49.20	---	Film of a thickness not exceeding 0.35 mm and certified by Scretary, Ministry of Health as having been imported for packaging of pharmaceuticals	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	3920.49.30	---	Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex					2.5%	
	3920.49.40	---	Shrink foil imported for packing of rubber for export	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	3920.49.50	---	Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.49.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	5%	12%		2.5%	
		-	Of acrylic polymers :																					
	3920.51	--	Of poly(methyl methacrylate) :																					
	3920.51.10	---	Metallised	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	3920.51.90	---	Other :																					
	3920.51.91	----	Of which thickness not less than 100mm	kg						Free	Free		5%	5%		Free	18%	10%	6%	5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.51.99	----	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.59	--	Other :																					
	3920.59.10	---	Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.59.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
		-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :																					
	3920.61	--	Of polycarbonates :																					
	3920.61.10	---	Unprinted	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	3920.61.20	---	Metallised	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	3920.61.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.62	--	Of poly(ethylene terephthalate) :																					
	3920.62.10	---	Unprinted and un-laminated, whether or not metallised	kg									Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.62.90	---	Other	kg									5%	4.5%		20%	18%	10%	6%	5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.63	--	Of unsaturated polyesters :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		---	Unprinted and un-laminated whether or not metallised :																					
	3920.63.11	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.63.19	----	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.63.90	---	Other :																					
	3920.63.91	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		5%	4.5%		20%	18%	Ex		5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.63.99	----	Other	kg						Free	Free		5%	4.5%		20%	18%	Ex		5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.69	--	Of other polyesters :																					
	3920.69.10	---	Unprinted and un-laminated, whether or not metallised :																					
	3920.69.11	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3920.69.19	----	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%					2.5%	
	3920.69.90	---	Other :	kg													18%						2.5%	
	3920.69.91	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		5%	4.5%		20%	18%	Ex		5% or Rs.100/= per kg	16% or Rs.120/= per kg		2.5%	
	3920.69.99	----	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	8% or Rs.100/= per kg	16% or Rs.120/= per kg		2.5%	
		-	Of cellulose or its chemical derivatives :																					
	3920.71	--	Of regenerated cellulose :																					
	3920.71.10	---	Printed	kg		18.00%				Free	Free		5%	5%		20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.71.90	---	Other	kg		19.00%				Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.73	--	Of cellulose acetate	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	3920.79	--	Of other cellulose derivatives:																					
	3920.79.10	---	Of cellulose nitrates plasticised	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	3920.79.20	---	Metallised	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	3920.79.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%	
		-	Of other plastics :																					
	3920.91	--	Of poly(vinyl butyral) :																					
	3920.91.10	---	Metallised	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	3920.91.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.92	--	Of polyamides :																					
	3920.92.10	---	Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.92.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.100/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.93	--	Of amino-resins	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	3920.94	--	Of phenolic resins	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	3920.99	--	Of other plastics :														18%							
	3920.99.10	---	Of silicone	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	3920.99.20	---	Of hardened proteins	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3920.99.30	---	Metallised	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	3920.99.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%	
39.21			**Other plates, sheets, film, foil and strip, of plastics.**																					
		-	Cellular :																					
	3921.11	--	Of polymers of styrene :																					
	3921.11.10	---	Of polystyrene not exceeding 2 mm in thickness	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	12%		2.5%	
	3921.11.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	4%	8%		2.5%	
	3921.12	--	Of polymers of vinyl chloride																					
	3921.12.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	kg		19.2% or Rs.135/= per kg				Free	Free		5% or RS.34/= per kg	4.5% or Rs.30/= per kg		20% or RS.140/= per kg	18%	10%	6%	4%	8% or Rs.24/= per kg		2.5%	
	3921.12.90	---	Other	kg		18% or Rs.55/= per kg				Free	Free		5% or Rs.16/= per kg	5% or Rs.16/= per kg		20% or Rs.60/= per kg	18%	10%	6%	5% or Rs.10/= per kg	Free		2.5%	
	3921.13	--	Of polyurethanes :																					
	3921.13.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3921.13.90	---	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
	3921.14	--	Of regenerated cellulose :																					
	3921.14.10	---	Printed	kg												20%	18%	10%	6%	10%	12%		2.5%	
	3921.14.90	---	Other	kg												20%	18%	10%	6%		8%		2.5%	
	3921.19	--	Of other plastics :																					
	3921.19.10	---	Of phenoplasts	kg		18.0%				Free	Free		5%	4.5%		20%	18%	10%	6%	4%	8%		2.5%	
	3921.19.20	---	Of aminoplasts	kg		18.0%				Free	Free		5%	4.5%		20%	18%	10%	6%	4%	8%		2.5%	
	3921.19.30	---	Of silicone	kg		18.0%				Free	Free		5%	4.5%		20%	18%	10%	6%	4%	8%		2.5%	
	3921.19.40	---	Of polyamides	kg		18.0%				Free	Free		5%	4.5%		20%	18%	10%	6%	4%	8%		2.5%	
	3921.19.50	---	Of copolymers of vinyl chloride and vinyl acetate	kg		18.0%				Free	Free		5%	4.5%		20%	18%	10%	6%	4%	8%		2.5%	
	3921.19.90	---	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	8%	8%		2.5%	
	3921.90	-	Other :																					
		---	Printed :																					
	3921.90.11	----	Aluminium foil backed polyethylene foil of a thickness exceeding 200µ and a width not exceeding 20cm, in reels, of which the PE surface is printed with the logo and/or the trade name of the product, for forming into flexible tubing for packing of consumables (for e.g. toothpaste, etc.)	kg												20%	18%	10%	6%				2.5%	
	3921.90.12	----	Polyethylene porous sheets with printed mark "Separator Only for Battery" backed with thin layer of fiber glass sheet	kg											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)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3921.90.13	----	Polyethylene porous sheets with printed mark "Separator Only for Battery"	kg											Free	Free	18%	10%	6%				2.5%	
	3921.90.19	----	Other	kg												20%	18%	10%	6%	5% or Rs.60/= per kg	8%		2.5%	
	3921.90.90	---	Other	kg											Free	Free	18%	10%	6%				2.5%	
39.22			**Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**																					
	3922.10	-	Baths, shower-baths, sinks and wash-basins	kg						Free	Free		5%	5%		20%	18%	10%	6%	18%	28%		2.5%	
	3922.20	-	Lavatory seats and covers	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	35%	28%		2.5%	
	3922.90	-	Other :																					
	3922.90.10	---	Waterless unrinals using 'Key Valves'	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3922.90.20	---	Water closets flushing cisterns and urinal flushing cisterns	kg		18.0%				Free	Free		5%	5%		20%				18%	28%			
	3922.90.90	---	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	18%	28%		2.5%	
39.23			**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.**																					
	3923.10	-	Boxes, cases, crates and similar articles :																					
	3923.10.10	---	Containers imported for the packing of gems and jewellery	kg										7.5%	Free	Free	18%	10%	6%				2.5%	
	3923.10.20	---	Plastic cages for the transport of live poultry	kg											Free	Free	18%	10%	6%				2.5%	
	3923.10.30	---	Plastic crates of a kind used for the transport of fruits and vegetables	kg												20%	18%	10%	6%				2.5%	
	3923.10.40	---	Polystyrene Boxes, Disposable	kg	L											20%	18%	Ex		5%	Free		2.5%	
	3923.10.50	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg												20%	18%	Ex		5%	8%		2.5%	
	3923.10.90	---	Other	kg												20%	18%	10%	6%	8%	8%		2.5%	
		-	Sacks and bags (including cones) :																					
	3923.21	--	Of polymers of ethylene :																					
	3923.21.10	---	Made of sheeting with thickness of 40 microns and below	kg												20%	18%	10%		8%			2.5%	
	3923.21.20	---	Other, heat shrinkable bags, printed for packing of poultry products	kg												Free	18%	Ex		5%			2.5%	
	3923.21.90	---	Other	kg												20%	18%	10%		8%			2.5%	
	3923.29	--	Of other plastics :																					
	3923.29.10	---	Made of sheeting with thickness of 40 microns and below	kg		14.7%										20%	18%	Ex		8%			2.5%	
	3923.29.20	---	Other, heat shrinkable bags, printed for packing of poultry products	kg		Free										Free	18%	Ex		4%			2.5%	
	3923.29.30	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg		14.7%										20%	18%	Ex		5%			2.5%	
	3923.29.90	---	Other	kg		14.7%										20%	18%	10%		8%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3923.30	-	Carboys, bottles, flasks and similar articles:																					
	3923.30.10	---	Bottles blanks for blowing up in to bottles	kg												20%	18%	10%		5% or Rs.20/= per kg			2.5%	
	3923.30.20	---	Bottles of a capacity not exceeding 300 ml	kg												20%	18%	10%		5% or Rs.20/= per kg			2.5%	
	3923.30.90	---	Other	kg												20%	18%	10%		10% or Rs.40/= per kg			2.5%	
	3923.40	-	Spools, cops, bobbins and similar supports	kg						Free	Free		Free	Free		Free	18%	10%	6%	5% or Rs.20/= per kg	12% or Rs.24/= per kg		2.5%	
	3923.50	-	Stoppers, lids, caps and other closures :																					
	3923.50.10	---	Pre-formed shrink capsules	kg											10%	20%	18%	10%	6%				2.5%	
	3923.50.90	---	Other	kg											20%	20%	18%	10%	6%	5%	Free		2.5%	
	3923.90	-	Other																					
	3923.90.10	---	Collapsible tubes with pre-formed shoulder and ready for filling with tooth- pastes , as identifiable from printing, with or without cap/ closure	kg												20%	18%	10%					2.5%	
	3923.90.20	---	Capsules used in the manufacture of pharmaceuticals or cosmetic products	kg											10%	Free	18%	10%	6%		4%		2.5%	
	3923.90.30	---	Pallets	kg											10%	20%	18%	Ex					2.5%	
	3923.90.90	---	Other	kg											10%	20%	18%	10%	6%		4%		2.5%	
39.24			**Tableware, kitchenware, other**																					
	3924.10	-	Tableware and kitchenware :																					
	3924.10.10	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg			13% or Rs.39/= per kg			Free	Free		5% or Rs.18/= per kg	5% or Rs.18/= per kg		20% or Rs.75/= per kg	18%	Ex		30% or Rs.300/= per kg			2.5%	
	3924.10.90	---	Of other plastics **(Single-use Stirrers, Single-use Plates, Single-use Cups (except Yoghurt cups), Single-use Spoons, Single-use Forks, Single-use Knives, and String Hopper Trays.)**	kg	B		13% or Rs.39/= per kg			Free	Free		5% or Rs.18/= per kg	5% or Rs.18/= per kg		20% or Rs.75/= per kg	18%	10%		30% or Rs.300/= per kg			2.5%	
	3924.90	-	Other :																					
	3924.90.10	---	Teats for feeding bottles	kg		18.0%				Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	3924.90.20	---	Water bottles not more than 1 L, equipped with micro filters for the absorption of heavy metals, micro- organisms and chemicals	kg		Free				Free	Free		5%	4.5%	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	CL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3924.90.90	---	Other	kg		18% or Rs.65/= per kg				Free	Free		5% or Rs.18/ = per kg	5% or Rs.18/= per kg		20% or Rs.75/= per kg	18%	10%	6%	30% or Rs.300/= per kg	24% or Rs.100/= per kg.		2.5%	
			Feeding Bottles made of Polymer materials, Reusable plastic bottles for carrying drinkable liquids		S																			
39.25			**Builders' ware of plastics, not elsewhere specified or included (+).**																					
	3925.10	-	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	4%	8%		2.5%	
			Polyethylene water storage tanks.		S																			
	3925.20	-	Doors, windows and their frames and thresholds for doors	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	10%	12%		2.5%	
	3925.30	-	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	20%	12%		2.5%	
	3925.90	-	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	10% or Rs.20/= per kg	12%		2.5%	
			Polyethylene water storage tanks.	kg	S																			
39.26			**Other articles of plastics and articles of other materials of headings 39.01 to 39.14.**																					
	3926.10	-	Office or school supplies :																					
	3926.10.10	---	Electronic duplicator stencils	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	3926.10.90	---	Other	kg		18.00%				Free	Free		5%	5%		20%	18%	10%	6%	15%	4%		2.5%	
	3926.20	-	Articles of apparel and clothing accessories (including gloves, mittens and mitts) :																					
	3926.20.10	---	Life jackets	kg		19.00%				Free	Free		5%	4.5%		20%	18%	10%	6%	7%	8%		2.5%	
	3926.20.20	---	Gloves	kg		19.00%				Free	Free		5%	5%		20%	18%	10%	6%	7%	8%		2.5%	
	3926.20.90	---	Other	kg		18.00%				Free	Free		5%	5%		20%	18%	10%	6%	7%	8%		2.5%	
	3926.30	-	Fittings for furniture, coachwork or the like	kg						Free	Free		5%	5%		20%	18%	10%	6%	20%	12%		2.5%	
	3926.40	-	Statuettes and other ornamental articles	kg		18% or Rs.72/= per kg				Free	Free		5% or Rs.20/ = per kg	5% or Rs.20/= per kg		20% or Rs 80/= per Kg			6%	20% or Rs.80 per Kg	12%			
	3926.90	-	Other :																					
	3926.90.10	---	Rawl Plugs	kg		Free				Free	Free		5%	4.5%	Free	Free	18%	10%	6%				2.5%	
	3926.90.20	---	Colostomy and urinary bags	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3926.90.30	---	Incubator trays, automatic water drinkers and feeding troughs for the poultry industry	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	3926.90.40	---	Being parts of textile machinery of headings 84.44 to 84.48	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3926.90.50	---	Being parts of agricultural, dairy and poultry machinery and equipment	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3926.90.60	---	Handles for toothbrushes	kg						Free	Free		Free	Free		20%	18%	10%	6%	20% or Rs.200/= per kg	20% or Rs.200/= per kg		2.5%	
	3926.90.70	---	Plastic beads	kg											Free	Free	18%	10%	6%				2.5%	
	3926.90.80	---	Hardened gelatin capsules	kg	L	Free				Free	Free		Free	Free	Free	Free	18%	5%	6%				2.50%	
		---	Other																					
	3926.90.91	----	Paddy Planting Trays	kg		19.2% or Rs.36/= per kg				Free	Free		5% or Rs.14/= per kg	5% or Rs.14/= per kg	10% or Rs.14/= per kg	20% or Rs.40/= per kg	18%	10%	6%				2.5%	
	3926.90.99	----	Other	kg															6%					
			Cable Trunking made of insulating material (Casing).	kg	S	19.2% or Rs.58/= per kg				Free	Free		5% or Rs.16/= per kg	4.8% or Rs.14/= per kg		20% or Rs.60/= per kg	18%	10%		10%	12% or Rs.16/= per kg		2.5%	

Chapter 40

Rubber and articles thereof

Notes.

1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2.- This Chapter does not cover :

(a) Goods of Section XI (textiles and textile articles);
(b) Footwear or parts thereof of Chapter 64;
(c) Headgear or parts thereof (including bathing caps) of Chapter 65;
(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
(e) Articles of Chapter 90, 92, 94 or 96; or
(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms :

(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to :

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
(b) Thioplasts (TM); and
(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

(i) emulsifiers or anti-tack agents;
(ii) small amounts of breakdown products of emulsifiers;
(iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6.- For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

In heading 40.06 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
40.01			**Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.**																				
	4001.10	-	Natural rubber latex, whether or not pre-vulcanised :																				
	4001.10.10	---	Centrifuged rubber	kg							Free					20%	18%	10%		Rs.15/= per kg		2.5%	
	4001.10.90	---	Other	kg							Free					20%	18%	10%		Rs.15/= per kg		2.5%	
		-	Natural rubber in other forms :																				
	4001.21	--	Smoked sheets :																				
	4001.21.10	---	R.S.S.1	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.21.20	---	R.S.S.2	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.21.30	---	R.S.S.3	kg							Free					20%	18%	10%		Rs.15/= per kg		2.5%	
	4001.21.40	---	R.S.S.4	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.21.50	---	R.S.S.5	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.21.90	---	Other	kg							Free					20%	18%	10%		Rs.15/= per kg		2.5%	
	4001.22	--	Technically specified natural rubber (TSNR):																				
	4001.22.10	---	TSNR CV	kg							Free					20%	18%			Rs.15/= per kg		2.5%	
	4001.22.20	---	TSNR 3L	kg							Free					20%	18%			Rs.15/= per kg		2.5%	
	4001.22.30	---	TSNR 5	kg							Free					20%	18%			Rs.15/= per kg		2.5%	
	4001.22.40	---	TSNR 10	kg							Free					20%	18%			Rs.15/= per kg		2.5%	
	4001.22.50	---	TSNR 20	kg							Free					20%	18%			Rs.15/= per kg		2.5%	
	4001.22.60	---	TSNR 50	kg							Free					20%	18%			Rs.15/= per kg		2.5%	
	4001.22.90	---	Other	kg							Free					20%	18%			Rs.15/= per kg		2.5%	
	4001.29	--	Other :																				
		---	Crepe :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4001.29.11	----	Sole	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.12	----	Pale	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.13	----	Brown	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.14	----	Scrap	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.20	---	Block rubber	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.30	---	Low nitrogen natural rubber (LNNR)	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.40	---	Deproteinized natural rubber (DPNR)	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.50	---	MG rubber	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.60	---	SP rubber	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.70	---	Other chemically modified form of rubber	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.80	---	Cup lumps	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
	4001.29.90	---	Other	kg							Free					20%	18%	10%		Rs.15/= per kg		2.5%	
	4001.30	-	Balata, gutta-percha, guayule, chicle and similar natural gums	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%	
40.02			**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.**																				
		-	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :																				
	4002.11	--	Latex	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4002.19	--	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4002.20	-	Butadiene rubber (BR)	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :																				
	4002.31	--	Isobutene-isoprene (butyl) rubber (IIR)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4002.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Chloroprene (Chlorobutadiene) rubber (CR) :																				
	4002.41	--	Latex	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4002.49	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Acrylonitrile-butadiene rubber (NBR) :																				
	4002.51	--	Latex	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4002.59	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4002.60	-	Isoprene rubber (IR)	kg							Free					20%	18%	10%	6%			2.5%	
	4002.70	-	Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4002.80	-	Mixtures of any product of heading 40.01 with any product of this heading	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	4002.91	--	Latex	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4002.99	--	Other	kg						Free			Free	Free	Free	Free	18%	10%	6%			2.5%	
40.03			**Reclaimed rubber in primary forms or in plates, sheets or strip.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
40.04			**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**																				
	4004.00.10	---	Scrap of unhardened rubber obtained from rejected or worn out tyres and curing bags	kg	L											20%	18%	10%	6%			2.5%	
	4004.00.20	---	Scrap and waste of micro cellular	kg	L											20%	18%	Ex				2.5%	
	4004.00.90	---	Other	kg	L											20%	18%	10%	6%			2.5%	
40.05			**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**																				
	4005.10	-	Compounded with carbon black or silica																				
		---	With silica																				
	4005.10.11	----	Of natural rubber	kg												20%	18%	10%		Rs.5/= per kg		2.5%	
	4005.10.19	----	Other	kg											Free	Free	18%	10%	6%			2.5%	
		---	With carbon black																				
	4005.10.21	----	Of natural rubber	kg												20%	18%	10%		Rs.5/= per kg		2.5%	
	4005.10.29	----	Other	kg											Free	Free	18%	10%	6%			2.5%	
	4005.20	-	Solutions; dispersions other than those of subheading 4005.10	kg												20%	18%	10%		Rs.5/= per kg		2.5%	
		-	Other :																				
	4005.91	--	Plates, sheets and strip	kg												20%	18%	10%		Rs.5/= per kg		2.5%	
	4005.99	--	Other	kg												20%	18%	10%		Rs.5/= per kg		2.5%	
40.06			**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**																				
	4006.10	-	"Camel-back" strips for retreading rubber tyres	kg							Free					20%	18%	Ex		Rs.5/= per kg		2.5%	
	4006.90	-	Other	kg												20%	18%	10%		Rs.5/= per kg		2.5%	
40.07			**Vulcanised rubber thread and cord.**	kg							Free			1.5%	Free	Free	18%	10%	6%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
40.08			**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**																				
		-	Of cellular rubber :																				
	4008.11	--	Plates, sheets and strip	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4008.19	--	Other	kg												20%	18%	10%		5% or Rs.18/= per kg		2.5%	
		-	Of non-cellular rubber :																				
	4008.21	--	Plates, sheets and strip	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4008.29	--	Other	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
40.09			**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).**																				
		-	Not reinforced or otherwise combined with other materials :																				
	4009.11	--	Without fittings	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4009.12	--	With fittings	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
		-	Reinforced or otherwise combined only with metal:																				
	4009.21	--	Without fittings :																				
	4009.21.10	---	Intended for transfer of liquefied petroleum gas *Hose and Hose assemblies for Liquified Petroleum Gas*	kg	 S						Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4009.21.90	---	Other	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4009.22	--	With fittings :																				
	4009.22.10	---	Intended for transfer of liquefied petroleum gas *Hose and Hose assemblies for Liquified Petroleum Gas*	kg	 S						Free					20%	18%	Ex		5% or Rs.18/= per kg		2.5%	
	4009.22.90	---	Other	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
		-	Reinforced or otherwise combined only with textile materials :																				
	4009.31	--	Without fittings :																				
	4009.31.10	---	Intended for transfer of liquefied petroleum gas *Hose and Hose assemblies for Liquified Petroleum Gas*	kg	 S						Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4009.31.90	---	Other	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4009.32	--	With fittings :																				
	4009.32.10	---	Intended for transfer of liquefied petroleum gas *Hose and Hose assemblies for Liquified Petroleum Gas*	kg	 S						Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4009.32.90	---	Other	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
		-	Reinforced or otherwise combined with other materials :																				
	4009.41	--	Without fittings :																				
	4009.41.10	---	Intended for transfer of liquefied petroleum gas *Hose and Hose assemblies for Liquified Petroleum Gas*	kg	 S						Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4009.41.90	---	Other	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4009.42	--	With fittings :																				
	4009.42.10	---	Intended for transfer of liquefied petroleum gas *Hose and Hose assemblies for Liquified Petroleum Gas*	kg	 S						Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
	4009.42.90	---	Other	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%	
40.10			**Conveyor or transmission belts or belting, of vulcanised rubber.**																				
		-	Conveyor belts or belting :																				
	4010.11	--	Reinforced only with metal	kg							Free					20%	18%	10%				2.5%	
	4010.12	--	Reinforced only with textile materials	kg							Free					20%	18%	10%				2.5%	
	4010.19	--	Other	kg							Free					20%	18%	10%				2.5%	
		-	Transmission belts or belting :																				
	4010.31	--	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg												20%	18%	10%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4010.32	--	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg												20%	18%	10%				2.5%	
	4010.33	--	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg												20%	18%	10%				2.5%	
	4010.34	--	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg												20%	18%	10%				2.5%	
	4010.35	--	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg												10%	18%	10%				2.5%	
	4010.36	--	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg												20%	18%	10%				2.5%	
	4010.39	--	Other	kg												20%	18%	10%	6%			2.5%	
40.11			**New pneumatic tyres, of rubber (+).**																				
	4011.10	-	Of a kind used on motor cars (including station wagons and racing cars)																				
	4011.10.10	---	Of a kind used on Go-Karts having a rim size 05 inches	u												Free	18%	Ex				2.5%	
	4011.10.90	---	Other	u												20% or Rs.270/= per kg	18%	10%		25% or Rs.330/= per kg		2.5%	
	4011.20	-	Of a kind used on buses or lorries :																				
		---	Having a rim size 20 inches and above :																				
	4011.20.11	----	Tyre casing without markings	u												20% or Rs.220/= per kg	18%	10%				2.5%	
	4011.20.19	----	Other	u												20% or Rs.220/= per kg	18%	10%				2.5%	
	4011.20.90	---	Other	u												20% or Rs.200/= per kg	18%	10%		30% or Rs.350/= per kg		2.5%	
	4011.30	-	Of a kind used on aircraft	u									5%	4.5%		20%	18%	Ex				2.5%	
	4011.40	-	Of a kind used on motorcycles	u												20% or Rs.240/= per kg	18%	10%		25% or Rs.300/= per kg		2.5%	
			Motor cycle and scooter tyres		S																		
	4011.50	-	Of a kind used on bicycles	u												20%	18%	10%		25%		2.5%	
			Bicycle Tyres		S																		
	4011.70	-	Of a kind used on agricultural or forestry vehicles and machines	u												20%	18%	10%		10%		2.5%	
	4011.80	-	Of a kind used on construction , mining or industrial handling vehicles and machines :																				
	4011.80.10	---	Having a rim size not exceeding 61 cm	u												20%	18%	10%		5%		2.5%	
	4011.80.90	---	Having a rim size exceeding 61 cm	u												20%	18%	10%		5%		2.5%	
	4011.90	-	Other:																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4011.90.10	---	Of a kind used on auto trishaws	u												20% or Rs.140/= per kg	18%	10%		25% or Rs.170/= per kg		2.5%	
	4011.90.90	---	Other	u												20% or Rs.350/= per kg	18%	10%		13% or Rs.250/= per kg		2.5%	
			Motor cycle and scooter tyres		S																		
40.12			**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber (+).**																				
		-	Retreaded tyres :																				
	4012.11	--	Of a kind used on motor cars (including station wagons and racing cars)	u	B											20%	18%	Ex		8%		2.5%	
	4012.12	--	Of a kind used on buses or lorries	u	B											20%	18%	Ex		8%		2.5%	
	4012.13	--	Of a kind used on aircraft	u	B											20%	18%	Ex		5%		2.5%	
	4012.19	--	Other	u	B											20%	18%	Ex		8%		2.5%	
	4012.20	-	Used pneumatic tyres	u	B											20%	18%	Ex		8%		2.5%	
	4012.90	-	Other :																				
	4012.90.10	---	Solid tyres	u												20%	18%	10%		5%		2.5%	
	4012.90.90	---	Other	u												20%	18%	10%		8%		2.5%	
40.13			**Inner tubes, of rubber.**																				
	4013.10	-	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u												20%	18%	10%		10%		2.5%	
	4013.20	-	Of a kind used on bicycles	u												20% or Rs.140/= per kg	18%	10%		10% or Rs.100/= per kg		2.5%	
			Bicycle Tubes		S																		
	4013.90	-	Other :																				
	4013.90.10	---	Of a kind used on three wheelers & motorcycles	u												20% or Rs.140/= per kg	18%	10%		20% or Rs.200/= per kg		2.5%	
	4013.90.90	---	Other	u												20% or Rs.140/= per kg	18%	10%		10% or Rs.100/= per kg		2.5%	
40.14			**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**																				
	4014.10	-	Sheath contraceptives	kg							Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4014.90	-	Other	kg							Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
40.15			**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.**																				
		-	Gloves, mittens and mitts :																				
	4015.12	--	Of a kind used for medical, surgical, dental or veterinary purposes	kg							Free					20%	18%	Ex				2.5%	
	4015.19	--	Other	kg												20%	18%	10%		15%		2.5%	
	4015.90	-	Other	kg												20%	18%	10%		15%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
40.16			**Other articles of vulcanised rubber other than hard rubber.**																				
	4016.10	-	Of cellular rubber	kg												20%	18%	10%		5%		2.5%	
		-	Other :																				
	4016.91	--	Floor coverings and mats	kg												20%	18%	10%		20%		2.5%	
	4016.92	--	Erasers	kg												20%	18%	10%		20%		2.5%	
	4016.93	--	Gaskets, washers and other seals :																				
	4016.93.10	---	Of textiles machinery of headings 84.44 to 84.48	kg							Free				Free	Free	18%	10%	6%			2.5%	
	4016.93.20	---	Of agricultural, dairy and poultry machinery and equipment	kg							Free				Free	Free	18%	10%	6%			2.5%	
	4016.93.90	---	Other	kg							Free					10%	18%	10%		5%		2.5%	
	4016.94	--	Boat or dock fenders, whether or not inflatable	kg												20%	18%	10%		10%		2.5%	
	4016.95	--	Other inflatable articles :																				
	4016.95.10	---	Air bags and steam bags for re-treading of tyres	kg												20%	18%	10%		5%		2.5%	
	4016.95.20	---	Marine air bags for lifting small crafts from sea and transporting	kg												30%	18%	Ex				2.5%	
	4016.95.90	---	Other	kg												20%	18%	10%		15%		2.5%	
	4016.99	--	Other :														18%						
	4016.99.10	---	Being parts of textile machinery of headings 84.44 to 84.48	kg							Free				Free	Free	18%	10%	6%			2.5%	
	4016.99.20	---	Being parts of agricultural, dairy, poultry, milling and printing machinery and equipment	kg							Free				Free	Free	18%	10%	6%			2.5%	
	4016.99.90	---	Other	kg							Free					20%	18%	10%		4%		2.5%	
40.17	4017.00		**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**																				
	4017.00.10	---	Waste and scrap	kg	L											20%	18%	Ex				2.5%	
	4017.00.90	---	Other	kg												20%	18%	10%				2.5%	

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

(a) Parings or similar waste, of raw hides or skins (heading 05.11);
(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3.- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
41.01			**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.**																				
	4101.20	-	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4101.50	-	Whole hides and skins, of a weight exceeding 16 kg	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4101.90	-	Other, including butts, bends and bellies	kg						Free	Free		5%	4.5%	10.0%	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	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
41.02			**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.**																				
	4102.10	-	With wool on	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
		-	Without wool on :																				
	4102.21	--	Pickled	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4102.29	--	Other	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
41.03			**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.**																				
	4103.20	-	Of reptiles	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4103.30	-	Of swine	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4103.90	-	Other :																				
	4103.90.10	---	Of sharks	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4103.90.90	---	Other	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
41.04			**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**																				
		-	In the wet state (including wet-blue) :																				
	4104.11	--	Full grains, unsplit; grain splits																				
	4104.11.10	---	Wet blue chrome-tanned	kg		Free					Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4104.11.90	---	Other	kg		5.0%					Free		5%	4.5%	10.0%	10%	18%	Ex		0%		2.5%	
	4104.19	--	Other :																				
	4104.19.10	---	Wet blue chrome-tanned	kg		Free					Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4104.19.90	---	Other	kg		5.0%					Free		5%	4.5%	10.0%	10%	18%	Ex		0%		2.5%	
		-	In the dry state (crust) :																				
	4104.41	--	Full grains, unsplit; grain splits	kg		Free							5%	4.5%	10.0%	Free	18%	Ex		0%		2.5%	
	4104.49	--	Other	kg		Free					Free		5%	4.5%	10.0%	Free	18%	Ex		0%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
41.05			**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.**																				
	4105.10	-	In the wet state (including wet-blue)	kg							Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4105.30	-	In the dry state (crust)	kg							Free		5%	4.5%	10.0%	10%	18%	Ex		0%		2.5%	
41.06			**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**																				
		-	Of goats or kids :																				
	4106.21	--	In the wet state (including wet-blue)	kg							Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4106.22	--	In the dry state (crust)	kg											10.0%	Free	18%	Ex		0%		2.5%	
		-	Of swine :																				
	4106.31	--	In the wet state (including wet-blue)	kg						Free	Free		6%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4106.32	--	In the dry state (crust)	kg						Free	Free		6%	4.5%	10.0%	Free	18%	Ex				2.5%	
	4106.40	-	Of reptiles :																				
	4106.40.10	---	Crocodile skins other than vegetable pre-tanned	kg		5.0%				Free	Free		6%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4106.40.90	---	Other	kg						Free	Free		6%	4.5%		10%	18%	Ex				2.5%	
		-	Other :																				
	4106.91	--	In the wet state (including wet-blue)	kg						Free	Free		6%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4106.92	--	In the dry state (crust)	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
41.07			**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**																				
		-	Whole hides and skins :																				
	4107.11	--	Full grains, unsplit	kg		5.0%					Free		5%	4.5%	10.0%	10%	18%	10%	6%	0%		2.5%	
	4107.12	--	Grain splits	kg		5.0%					Free		5%	4.5%	10.0%	10%	18%	Ex		0%		2.5%	
	4107.19	--	Other	kg		5.0%					Free		5%	4.5%	10.0%	10%	18%	10%	6%	0%		2.5%	
		-	Other, including sides :																				
	4107.91	--	Full grains, unsplit	kg		5.0%					Free		5%	4.5%	10.0%	10%	18%	Ex		0%		2.5%	
	4107.92	--	Grain splits	kg		5.0%					Free		5%	4.5%	10.0%	10%	18%	Ex		0%		2.5%	
	4107.99	--	Other	kg		5.0%					Free		5%	4.5%	10.0%	10%	18%	10%	6%	0%		2.5%	
[41.08]																							

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
[41.09]																							
[41.10]																							
[41.11]																							
41.12	4112.00		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.**	kg							Free		5%	4.5%	10.0%	10%	18%	Ex		0%		2.5%	
41.13			**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.**																				
	4113.10	-	Of goats or kids	kg									5%	4.5%	10.0%	10%	18%	Ex		0%		2.5%	
	4113.20	-	Of swine	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4113.30	-	Of reptiles :																				
	4113.30.10	---	Crocodile skins	kg		5.0%				Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4113.30.90	---	Other	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4113.90	-	Other	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
41.14			**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**																				
	4114.10	-	Chamois (including combination chamois) leather	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4114.20	-	Patent leather and patent laminated leather; metallised leather	kg						Free	Free		5%	4.5%	10.0%	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	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
41.15			**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.**																				
	4115.10	-	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	4115.20	-	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	L					Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	

Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Notes.

1.- For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2.- This Chapter does not cover :

(a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
(c) Made up articles of netting (heading 56.08);
(d) Articles of Chapter 64;
(e) Headgear or parts thereof of Chapter 65;
(f) Whips, riding-crops or other articles of heading 66.02;
(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
(b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4.- For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

HS Hdg	HS Code		Description	Unit	ICL/SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
42.01			**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		25% or Rs.300/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
42.02			**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.**																					
		-	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :																					
	4202.11	--	With outer surface of leather or of composition leather	u		Rs.360 per Kg				Free	Free		7.5%	5%		Rs.400 per Kg	18%	Ex		Rs.1000/= per kg			2.5%	
	4202.12	--	With outer surface of plastics or of textile materials	u		Rs.190 per Kg				Free	Free		7.5%	5%		Rs.200 per Kg	18%	Ex		Rs.500/= per kg			2.5%	
	4202.19	--	Other	u		Rs. 143 per Kg				Free	Free		7.5%	5%		Rs.150 per Kg	18%	Ex		Rs.350/= per kg			2.5%	
		-	Handbags, whether or not with shoulder strap, including those without handle :																					
	4202.21	--	With outer surface of leather or of composition leather	u		18.0%				Free	Free		7.5%	5%		20%	18%	Ex		Rs.700/= per kg			2.5%	
	4202.22	--	With outer surface of sheeting of plastics or of textile materials	u		18.0%				Free	Free		7.5%	5%		20%	18%	Ex		Rs.700/= per kg			2.5%	
	4202.29	--	Other	u		19.00%				Free	Free		7.5%	5%		20%	18%	10%		Rs.150/= per kg			2.5%	
		-	Articles of a kind normally carried in the pocket or in the handbag :																					
	4202.31	--	With outer surface of leather or of composition leather	kg		18.0%				Free	Free		7.5%	5%		20%	18%	Ex		Rs.500/= per kg			2.5%	
	4202.32	--	With outer surface of sheeting of plastics or of textile materials	kg		Rs. 270 per Kg				Free	Free		7.5%	5%		Rs.300 per Kg	18%	Ex		Rs.700/= per kg			2.5%	
	4202.39	--	Other	kg		18.0%				Free	Free		7.5%	5%		20%	18%	Ex		Rs.350/= per kg			2.5%	
		-	Other :																					
	4202.91	--	With outer surface of leather or of composition leather	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.200/= per kg			2.5%	
	4202.92	--	With outer surface of sheeting of plastics or of textile materials	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.200/= per kg			2.5%	
	4202.99	--	Other	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.200/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
42.03			**Articles of apparel and clothing accessories, of leather or of composition leather (+).**																					
	4203.10	-	Articles of apparel	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.300/= per kg			2.5%	
		-	Gloves, mittens and mitts :																					
	4203.21	--	Specially designed for use in sports	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%	6%	Rs.300/= per kg	Rs.160/= per kg		2.5%	
	4203.29	--	Other	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.300/= per kg			2.5%	
	4203.30	-	Belts and bandoliers	kg						Free	Free		7.5%	5%		Rs.250 per Kg	18%	Ex		Rs.500/= per kg			2.5%	
	4203.40	-	Other clothing accessories	kg						Free	Free		7.5%	5%		20%	18%	10%		Rs.300/= per kg			2.5%	
[42.04]																								
42.05			**Other articles of leather or of composition leather.**																					
	4205.00.10	---	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	kg						Free	Free		6%	4.5%		30%	18%	10%	6%				2.5%	
	4205.00.90	---	Other	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.300/= per kg			2.5%	
42.06			**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**	kg						Free	Free		5%	4.5%		30%	18%	Ex					2.5%	

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2.- This Chapter does not cover :

(a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
(b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
(c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
(d) Articles of Chapter 64;
(e) Headgear or parts thereof of Chapter 65; or
(f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in th form of other articles.

4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classifie in heading 43.03 or 43.04 as the case may be.

5.- Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not includ imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

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				
43.01			**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**																				
	4301.10	-	Of mink, whole, with or without head, tail or paws	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
	4301.30	-	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
	4301.60	-	Of fox, whole, with or without head, tail or paws	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
	4301.80	-	Other furskins, whole, with or without head, tail or paws	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
	4301.90	-	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
43.02			**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.**																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
		-	Whole skins, with or without head, tail or paws, not assembled :																				
	4302.11	--	Of mink	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex				2.5%	
	4302.19	--	Other :																				
	4302.19.10	---	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
	4302.19.90	---	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex				2.5%	
	4302.20	-	Heads, tails, paws and other pieces or cuttings, not assembled	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
	4302.30	-	Whole skins and pieces or cuttings thereof, assembled	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex				2.5%	
43.03			**Articles of apparel, clothing accessories and other articles of furskin.**																				
	4303.10	-	Articles of apparel and clothing accessories	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex				2.5%	
	4303.90	-	Other	kg		16%				Free	Free		5%	5%		20%	18%	Ex		30% or Rs.450/= per kg		2.5%	
43.04	4304.00		**Artificial fur and articles thereof.**	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex				2.5%	

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover :

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough,whether or not split, sawn lengthwise or cut to length (heading 14.01);
(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
(d) Activated charcoal (heading 38.02);
(e) Articles of heading 42.02;
(f) Goods of Chapter 46;
(g) Footwear or parts thereof of Chapter 64;
(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
(ij) Goods of heading 68.08;
(k) Imitation jewellery of heading 71.17;
(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
(n) Parts of firearms (heading 93.05);
(o) Articles of Chapter 94 (for example, furniture ,luminaires and lighting fittings, prefabricated buildings);
(p) Articles of Chapter 95 (for example, toys, games, sports requisites);
(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03;or
(r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2.- For the purposes of subheading 4401.32, the expression "wood briquettes" means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25mm.

3.- For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
44.01			**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**																				
		-	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :																				
	4401.11	--	Coniferous	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	4401.12	--	Non-coniferous	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
		-	Wood in chips or particles :																				
	4401.21	--	Coniferous	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	4401.22	--	Non-coniferous	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
		-	Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :																				
	4401.31	--	Wood pellets	kg						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4401.32	--	Wood briquettes	kg						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4401.39	--	Other	kg						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
		-	Sawdust and wood waste and scrap, not agglomerated :	kg																		2.5%	
	4401.41	--	Sawdust	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	4401.49	--	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
44.02			**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**																				
	4402.10	-	Of bamboo	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	4402.20	-	Of shell or nut :																				
	4402.20.10	---	Coconut shell charcoal	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	4402.20.90	---	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
	4402.90	-	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex				2.5%	
44.03			**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (+).**																				
		-	Treated with paint, stains, creosote or other preservatives :																				
	4403.11	--	Coniferous	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.12	--	Non-coniferous	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
		-	Other, coniferous :																				
	4403.21	--	Of pine (*Pinus spp.),* of which the smallest cross-sectional dimension is 15 cm or more	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.22	--	Of pine (*Pinus spp*.), other	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.23	--	Of fir (*Abies spp.)* and spruce (*Picea spp*.), of which the smallest cross-sectional dimension is 15 cm or more	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.24	--	Of fir (*Abies spp*.) and spruce (*Picea spp.*), other	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.25	--	Other, of which the smallest cross-sectional dimension is 15 cm or more	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.26	--	Other	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
		-	Other, of tropical wood :																				
	4403.41	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.42	--	Teak	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.49	--	Other	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
		-	Other :																				
	4403.91	--	Of oak *(Quercus spp.)*	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.93	--	Of beech (*Fagus spp.),* of which the smallest cross-sectional dimension is 15 cm or more	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.94	--	Of beech (*Fagus spp*.), other	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.95	--	Of birch (*Betula spp.),* of which the smallest cross-sectional dimension is 15 cm or more	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.96	--	Of birch (*Betula spp.),* other	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.97	--	Of poplar and aspen (*Populus spp*.)	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.98	--	Of eucalyptus (*Eucalyptus spp*.)	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.99	--	Other	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
44.04			**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**																				
	4404.10	-	Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4404.20	-	Non-coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
44.05	4405.00		**Wood wool; wood flour.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
44.06			**Railway or tramway sleepers (cross-ties) of wood.**																				
		-	Not impregnated :																				
	4406.11	--	Coniferous	m^3						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4406.12	--	Non-coniferous	m^3						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	4406.91	--	Coniferous	m^3						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4406.92	--	Non-coniferous	m^3						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
44.07			**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**																				
		-	Coniferous :																				
	4407.11	--	Of pine (*Pinus spp*.)	m^3						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4407.12	--	Of fir (Abies spp.) and spruce (*Picea spp*.)	m^3						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.13	--	Of S-P-F (spruce (*Picea spp*.), pine (*Pinus spp*.) and fir (*Abies spp*.))	m^3						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.14	--	Of Hem-fir (Western hemlock (*Tsuga heterophylla*) and fir (*Abies spp*.))	m^3						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.19	--	Other	m^3						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Of tropical wood :																				
	4407.21	--	Mahogany (*Swietenia spp*.)	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.22	--	Virola, Imbuia and Balsa	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.23	--	Teak	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.25	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.26	--	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.27	--	Sapelli	m^3		Free				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	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4407.28	--	Iroko	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.29	--	Other	m^3		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Other :																				
	4407.91	--	Of oak (*Quercus spp*.)	m^3		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4407.92	--	Of beech *(Fagus spp.)*	m^3		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4407.93	--	Of maple *(Acer spp.)*	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.94	--	Of cherry *(Prunus spp.)*	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.95	--	Of ash (*Fraxinus spp.)*	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.96	--	Of birch (*Betula spp*.)	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.97	--	Of poplar and aspen (*Populus spp*.)	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.99	--	Other :																				
	4407.99.10	---	Of rubber	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.99.20	---	Of coconut	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.99.30	---	Of ebony	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.99.90	---	Other	m^3		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
44.08			**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.**																				
	4408.10	-	Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Of tropical wood :																				
	4408.31	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4408.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4408.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
44.09			**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.**																				
	4409.10	-	Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Non-coniferous :																				
	4409.21	--	Of bamboo	kg						Free	Free		Free	Free	Free	Rs.50 per Kg	18%	10%	6%			2.5%	
	4409.22	--	Of tropical wood	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4409.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
44.10			**Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**																				
		-	Of wood :																				
	4410.11	--	Particle board :																				
	4410.11.10	---	Raw particle board, not covered or coated	kg						Free	Free		Free	Free		Free	18%	10%	6%	5%		2.5%	
	4410.11.90	---	Other	kg						Free	Free		4%	1.5%		Free	18%	10%	6%	4%		2.5%	
	4410.12	--	Oriented strand board (OSB)	kg						Free	Free		4%	1.5%		Free	18%	Ex		5%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4410.19	--	Other	kg						Free	Free		4%	1.5%		Free	18%	Ex		5%		2.5%	
	4410.90	-	Other	kg		Free		Free		Free	Free		4%	1.5%		Free	18%	10%	6%	5%		2.5%	
44.11			**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**																				
		-	Medium density fibreboard (MDF) :																				
	4411.12	--	Of a thickness not exceeding 5 mm :																				
	4411.12.10	---	Of a density exceeding 0.8 g/cm^3, not mechanically worked or surface covered	kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.12.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.13	--	Of a thickness exceeding 5 mm but not exceeding 9 mm :																				
	4411.13.10	---	Of a density exceeding 0.8 g/cm^3, not mechanically worked or surface covered	kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.13.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.14	--	Of a thickness exceeding 9 mm :																				
	4411.14.10	---	Of a density exceeding 0.8 g/cm^3, not mechanically worked or surface covered	kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.14.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Other :																				
	4411.92	--	Of a density exceeding 0.8 g/cm^3 :																				
	4411.92.10	---	Not mechanically worked or surface covered	kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.92.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.93	--	Of a density exceeding 0.5 g/cm^3 but not exceeding 0.8 g/cm^3	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.94	--	Of a density not exceeding 0.5 g/cm^3	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
44.12			**Plywood, veneered panels and similar laminated wood.**																				
	4412.10	-	Of bamboo :																				
	4412.10.10	---	Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	m^3						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4412.10.90	---	Other	m^3						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
		-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :																				
	4412.31	--	With at least one outer ply of tropical wood :																				
	4412.31.10	---	Of a thickness exceeding 3mm	m^3						Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.10/= per kg		2.5%	
	4412.31.90	---	Other	m^3						Free	Free		5%	4.5%		20%	18%	10%	6%			2.5%	
	4412.33	--	Other, with at least one outer ply of non-coniferous wood of the species alder (*Alnus spp*.), ash (*Fraxinus spp.*), beech (*Fagus spp*.), birch (*Betula spp*.), cherry (*Prunus spp*.), chestnut (*Castanea spp*.), elm (*Ulmus spp*.), eucalyptus (*Eucalyptus spp*.), hickory (*Carya spp*.), horse chesnut (*Aesculus spp*.), lime (*Tilia spp*.), maple (*Acer spp*.), oak (*Quercus spp*.), plane tree (*Platanus spp*.), poplar and aspen (*Populus spp.*), robinia (*Robinia spp*.), tulipwood (*Liriodendron spp*.) or walnut (*Juglans spp*.) :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4412.33.10	---	Of a thickness exceeding 3 mm	m^3						Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.10/= per kg		2.5%	
	4412.33.90	---	Other	m^3						Free	Free		5%	4.5%		20%	18%	10%	6%			2.5%	
	4412.34	--	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 :																				
	4412.34.10	---	Of a thickness exceeding 3 mm	m^3						Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.10/= per kg		2.5%	
	4412.34.90	---	Other	m^3						Free	Free		5%	4.5%		20%	18%	10%	6%			2.5%	
	4412.39	--	Other , with both outer plies of coniferous wood :																				
	4412.39.10	---	Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	m^3						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		---	Other :																				
	4412.39.91	----	Of a thickness exceeding 3mm	m^3						Free	Free		5%	4.5%		20%	18%	10%	6%	5% or Rs.10/= per kg		2.5%	
	4412.39.99	----	Other	m^3						Free	Free		5%	4.5%		20%	18%	10%	6%			2.5%	
		-	Laminated veneered lumber (LVL) :																				
	4412.41	--	With at least one outer ply of tropical wood	m^3						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4412.42	--	Other, with at least one outer ply of non-coniferous wood	m^3						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4412.49	--	Other, with both outer plies of coniferous wood	m^3						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
		-	Blockboard, laminboard and battenboard :														18%						
	4412.51	--	With at least one outer ply of tropical wood	m^3						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4412.52	--	Other, with at least one outer ply of non-coniferous wood	m^3						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4412.59	--	Other, with both outer plies of coniferous wood	m^3						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
		-	Other :																				
	4412.91	--	With at least one outer ply of tropical wood	m^3						Free	Free		5%	4.5%		20%	18%	Ex					
	4412.92	--	Other, with at least one outer ply of non-coniferous wood	m^3						Free	Free		5%	4.5%		20%	18%	Ex					
	4412.99	--	Other, with both outer plies of coniferous wood	m^3						Free	Free		5%	4.5%		20%	18%	10%	6%				
44.13	4413.00		**Densified wood, in blocks, plates, strips or profile shapes.**																				
	4413.00.10	---	Of rubber wood	kg						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4413.00.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%			2.5%	
44.14			**Wooden frames for paintings, photographs, mirrors or similar objects.**																				
	4414.10	-	Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		10%		2.5%	
	4414.90	-	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		10%		2.5%	
44.15			**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**																				
	4415.10	-	Cases, boxes, crates, drums and similar packings; cable-drums	u		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	5%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4415.20	-	Pallets, box pallets and other load boards; pallet collars	u		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	5%		2.5%	
44.16	4416.00		**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%		2.5%	
44.17	4417.00		**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**																				
	4417.00.10	---	Boot and shoe lasts	kg						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4417.00.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%		2.5%	
44.18			**Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.**																				
		-	Windows, French-windows and their frames :																				
	4418.11	--	Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		10% or Rs.35/= per kg		2.5%	
	4418.19	--	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		10% or Rs.35/= per kg		2.5%	
		-	Doors and their frames and thresholds :																				
	4418.21	--	Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		20% or Rs.70/= per kg		2.5%	
	4418.29	--	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		20% or Rs.70/= per kg		2.5%	
	4418.30	-	Posts and beams other than products of subheadings 4418.81 to 4418.89	kg						Free	Free		5%	5%		20%	18%	Ex		20% or Rs.70/= per kg		2.5%	
	4418.40	-	Shuttering for concrete constructional work	kg						Free	Free		5%	5%	20.0%	20%	18%	Ex		10%		2.5%	
	4418.50	-	Shingles and shakes	kg						Free	Free		5%	5%		20%	18%	Ex		10%		2.5%	
		-	Assembled flooring panels :																				
	4418.73	--	Of bamboo or with at least the top layer (wear layer) of bamboo	kg						Free	Free		5%	5%	Free	Free	18%	10%	6%			2.5%	
	4418.74	--	Other, for mosaic floors :																				
	4418.74.10	---	Of rubber wood	kg						Free	Free		5%	5%		20%	18%	Ex		5%		2.5%	
	4418.74.90	---	Other	kg						Free	Free		5%	5%		20%	18%	Ex		5%		2.5%	
	4418.75	--	Other, multilayer :																				
	4418.75.10	---	Of rubber wood	kg						Free	Free		5%	5%		20%	18%	Ex		5%		2.5%	
	4418.75.90	---	Other	kg						Free	Free		5%	5%		20%	18%	Ex		5%		2.5%	
	4418.79	--	Other :																				
	4418.79.10	---	Of rubber wood	kg						Free	Free		5%	5%		20%	18%	Ex		5%		2.5%	
	4418.79.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%		2.5%	
		-	Engineered structural timber products :																				
	4418.81	--	Glue-laminated timber (glulam)	kg						Free	Free		5%	5%		20%	18%	Ex		10% or Rs.35/= per kg		2.5%	
	4418.82	--	Cross-laminated timber (CLT or X-lam)	kg						Free	Free		5%	5%		20%	18%	Ex		10% or Rs.35/= per kg		2.5%	
	4418.83	--	I beams	kg						Free	Free		5%	5%		20%	18%	Ex		10% or Rs.35/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4418.89	--	Other	kg						Free	Free		5%	5%		20%	18%	Ex		10% or Rs.35/= per kg		2.5%	
		-	Other :																				
	4418.91	--	Of bamboo	kg						Free	Free		5%	5%		Free	18%	10%	6%	5% or Rs.18/= per kg		2.5%	
	4418.92	--	Cellular wood panels	kg						Free	Free		5%	5%		20%	18%	Ex		10% or Rs.35/= per kg		2.5%	
	4418.99	--	Other	kg						Free	Free		5%	5%		20%	18%	10%		10% or Rs.35/= per kg		2.5%	
44.19			**Tableware and kitchenware, of wood.**																				
		-	Of bamboo :																				
	4419.11	--	Bread boards, chopping boards and similar boards	kg		18%				Free	Free		5%	5%		20%	18%	10%	6%	15% or Rs.70/= per kg		2.5%	
	4419.12	--	Chopsticks	kg		18%				Free	Free		5%	5%		20%	18%	10%	6%	15% or Rs.70/= per kg		2.5%	
	4419.19	--	Other	kg		18%				Free	Free		5%	5%		20%	18%	10%		25% or Rs.70/= per kg		2.5%	
	4419.20	-	Of tropical wood	kg		18%				Free	Free		5%	5%		20%	18%	Ex		25% or Rs.70/= per kg		2.5%	
	4419.90	-	Other	kg		18%				Free	Free		5%	5%		20%	18%	10%		25% or Rs.70/= per kg		2.5%	
44.20			**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**																				
		-	Statuettes and other ornaments :																				
	4420.11	--	Of tropical wood	kg		18%				Free	Free		5%	5%		20%	18%	Ex		20% or Rs.35/= per kg		2.5%	
	4420.19	--	Other	kg		18%				Free	Free		5%	5%		20%	18%	Ex		20% or Rs.35/= per kg		2.5%	
	4420.90	-	Other	kg		18%				Free	Free		5%	5%		20%	18%	10%		20% or Rs.35/= per kg		2.5%	
44.21			**Other articles of wood.**																				
	4421.10	-	Clothes hangers	kg		18%				Free	Free		5%	5%		20%	18%	10%	6%	10%		2.5%	
	4421.20	-	Coffins	kg						Free	Free		5%	4.5%		20%	18%	Ex		5%		2.5%	
		-	Other :																				
	4421.91	--	Of bamboo :																				
	4421.91.10	---	Match splints	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex				2.5%	
	4421.91.20	---	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4421.91.30	---	Tooth picks, skewers and barbecue sticks	kg						Free	Free		5%	5%		20%	18%	10%	6%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4421.91.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4421.99	--	Other :																				
	4421.99.10	---	Match splints	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex				2.5%	
	4421.99.20	---	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4421.99.30	---	Tooth picks, skewers and barbecue sticks	kg						Free	Free		5%	5%		20%	18%	10%	6%			2.5%	
		---	Handicraft :																				
	4421.99.41	----	Of coconut wood	kg						Free	Free		5%	5%		20%	18%	Ex		13% or Rs.35/= per kg		2.5%	
	4421.99.49	----	Other	kg						Free	Free		5%	5%		20%	18%	10%		13% or Rs.35/= per kg		2.5%	
	4421.99.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%		13% or Rs.35/= per kg		2.5%	

Chapter 45

Cork and articles of cork

Note.

1.- This Chapter does not cover :

(a) Footwear or parts of footwear of Chapter 64;
(b) Headgear or parts of headgear of Chapter 65; or
(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
45.01			**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**																				
	4501.10	-	Natural cork, raw or simply prepared	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4501.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
45.02	4502.00		**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
45.03			**Articles of natural cork (+).**																				
	4503.10	-	Corks and stoppers	kg						Free	Free		5%	4.5%		10%	18%	Ex				2.5%	
	4503.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
45.04			**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**																				
	4504.10	-	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg						Free	Free		5%	4.5%		10%	18%	Ex				2.5%	
	4504.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54

2.- This Chapter does not cover :

(a) Wall coverings of heading 48.14;
(b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
(c) Footwear or headgear or parts thereof of Chapter 64 or 65;
(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
(e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
46.01			**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**																			
		-	Mats, matting and screens of vegetable materials :																			
	4601.21	--	Of bamboo	kg									5%	5%		20%	18%	Ex		30% or Rs.200/= per kg		2.5%	
	4601.22	--	Of rattan	kg									5%	5%		20%	18%	10%		30% or Rs.140/= per kg		2.5%	
	4601.29	--	Other:																				
	4601.29.10	---	of palmyrah	kg									5%	5%		20%	18%			30% or Rs.100/= per kg		2.5%	
	4601.29.90	---	Other	kg									5%	5%		20%				30% or Rs.100/= per kg			
	4601.92	--	Of bamboo	kg									5%	5%		20%	18%	Ex		30% or Rs.140/= per kg		2.5%	
	4601.93	--	Of rattan	kg									5%	5%		20%	18%	Ex		30% or Rs.140/= per kg		2.5%	
	4601.94	--	Of other vegetable materials:																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	4602.94.10	---	Of palmyrah	kg									5%	5%		20%		Ex		30% or Rs.140/= per kg			
	4602.94.90	---	Other	kg									5%	5%		20%		Ex		30% or Rs.140/= per kg			
	4601.99	--	Other	kg									5%	5%		20%	18%	Ex		30% or Rs.140/= per kg		2.5%	
46.02			**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.**																				
		-	Of vegetable materials :																				
	4602.11	--	Of bamboo	kg												20%	18%	Ex		10%		2.5%	
	4602.12	--	Of rattan	kg												20%	18%	Ex		10%		2.5%	
	4602.19	--	Other																				
	4602.19.10	---	of palmyrah	kg												20%	18%	Ex		10%		2.5%	
	4602.19.90	---	Other	kg												20%	18%	Ex		10%		2.5%	
	4602.90	-	Other	kg												20%	18%	Ex		10%		2.5%	

Chapter 47

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

Note.

1.- For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
47.01	4701.00.00		**Mechanical wood pulp.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
47.02	4702.00.00		**Chemical wood pulp, dissolving grades.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
47.03			**Chemical wood pulp, soda or sulphate, other than dissolving grades.**																				
		-	Unbleached :																				
	4703.11.00	--	Coniferous	kg		Free				Free	Free		Free	Free	Free	Free	18%	5.0%	Ex			2.5%	
	4703.19.00	--	Non-coniferous	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Semi-bleached or bleached :																				
	4703.21.00	--	Coniferous	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4703.29.00	--	Non-coniferous	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
47.04			**Chemical wood pulp, sulphite, other than dissolving grades.**																				
		-	Unbleached :																				
	4704.11.00	--	Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4704.19.00	--	Non-coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Semi-bleached or bleached :																				
	4704.21.00	--	Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4704.29.00	--	Non-coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
47.05	4705.00.00		**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%			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				
47.06			**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**																				
	4706.10.00	-	Cotton linters pulp	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4706.20.00	-	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4706.30.00	-	Other, of bamboo	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	4706.91.00	--	Mechanical	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4706.92.00	--	Chemical	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4706.93.00	--	Obtained by a combination of mechanical and chemical processes	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
47.07			**Recovered (waste and scrap) paper or paperboard.**																				
	4707.10.00	-	Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4707.20.00	-	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4707.30.00	-	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4707.90.00	-	Other, including unsorted waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboar (irrespective of thickness or weight per m^2).

2.- This Chapter does not cover :

(a) Articles of Chapter 30;
(b) Stamping foils of heading 32.12;
(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
(e) Sensitised paper or paperboard of headings 37.01 to 37.04;
(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
(h) Articles of heading 42.02 (for example, travel goods);
(ij) Articles of Chapter 46 (manufactures of plaiting material);
(k) Paper yarn or textile articles of paper yarn (Section XI);
(l) Articles of Chapter 64 or Chapter 65;
(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
(o) Articles of heading 92.09;
(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin lines).

3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4.-In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m^2 and not more than 65 g/m^2, and applies only to paper: (a) instrips or rolls of a width exceeding 28cm : or (b)in rectangular (including square) sheets with one side exceeding 28cm and the other side exceeding 15cm in the unfolded state.

5.- For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

(A) For paper or paperboard weighing not more than 150 g/m^2 :

(a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
    1. weighing not more than 80 g/m^2, or
    2. coloured throughout the mass; or

(b) containing more than 8 % ash, and
    1. weighing not more than 80 g/m^2, or
    2. coloured throughout the mass; or

(c) containing more than 3 % ash and having a brightness of 60 % or more; or
(d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m^2/g; or
(e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m^2/g.

(B) For paper or paperboard weighing more than 150 g/m² :

(a) coloured throughout the mass; or
(b) having a brightness of 60 % or more, and
1. a caliper of 225 micrometres (microns) or less, or
2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres(microns) and an ash content of more than 3 %; or
(c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8.- Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

(a) in strips or rolls of a width exceeding 36 cm; or
(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9.- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to :

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :
(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example,with textile flock) ,whether or not coated or covered with transparent protective plastics;
(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
(iii) Coated or covered on the face side with plastics, the layer of plastics being grained,embossed, coloured, design-printed or otherwise decorated; or
(iv) Covered on the face side with plaiting material, whether or not bound together in parallelstrands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11.- Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1.- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machineglazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m²	Minimum Mullen bursting strength KPa
115	393
125	417
200	637
300	824

400	961

2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

(a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weigh t g/m²	Minimum tear in N		Minimum tensile in kN/m	
	Machine Direction	Machine direction plus cross direction	Cross direction	Machine direction Plus cross direction
60	700	1510	1.9	6
70	830	1790	2.3	7.2
80	965	2070	2.8	8.3
100	1230	2635	3.7	10.6
115	1425	3060	4.4	12.3

3.- For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.

4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.

5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.

6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.

7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

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			
48.01	4801.00		**Newsprint, in rolls or sheets.**	kg			Free	Free		Free	Free		Free	Free		Free	18%	10%	6%		4%		2.5%	
48.02			**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.**																					
	4802.10	-	Hand-made paper and paperboard	kg												20%	18%	Ex			Free		2.5%	
	4802.20	-	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg							Free				10%	20%	18%	Ex					2.5%	
	4802.40	-	Wallpaper base	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
		-	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:																					
	4802.54	--	Weighing less than 40 g/m^2 :																					
	4802.54.10	---	Tissue paper imported by manufacturers for manufacturing of laminated aluminium foil for use as linings for tea chests	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	4802.54.20	---	Carbonising base paper	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4802.54.90	---	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	4802.55	--	Weighing 40 g/m^2 or more but not more than 150 g/m^2, in rolls :																					
	4802.55.10	---	Carbonising base paper	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4802.55.90	---	Other	kg		Free									Free	Free	18%	10%	6%				2.5%	
	4802.56	--	Weighing 40 g/m^2 or more but not more than 150 g/m^2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :																					
	4802.56.10	---	Carbonising base paper	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4802.56.90	---	Other	kg		18.0%									10%	20%	18%	10%	6%				2.5%	
	4802.57	--	Other, weighing 40 g/m^2 or more but not more than 150 g/m^2 :																					
	4802.57.10	---	Carbonising base paper	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4802.57.90	---	Other	kg		Free					Free				Free	Free	18%	10%	6%				2.5%	
	4802.58	--	Weighing more than 150 g/m^2 :																					
	4802.58.10	---	Box board	kg											Free	Free	18%	10%	6%				2.5%	
	4802.58.20	---	Carbonising base paper	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4802.58.90	---	Other	kg											10%	20%	18%	10%	6%				2.5%	
		-	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :																					
	4802.61	--	In rolls :																					
	4802.61.10	---	Box board	kg											Free	Free	18%	Ex					2.5%	
	4802.61.20	---	Carbonising base paper	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4802.61.90	---	Other	kg											10%	20%	18%	10%	6%				2.5%	
	4802.62	--	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :																					
	4802.62.10	---	Box board	kg											Free	Free	18%	Ex					2.5%	
	4802.62.20	---	Carbonising base paper	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4802.62.90	---	Other	kg											10%	20%	18%	Ex					2.5%	
	4802.69	--	Other :																					
	4802.69.10	---	Box board	kg											Free	Free	18%	Ex					2.5%	
	4802.69.20	---	Carbonising base paper	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4802.69.90	---	Other	kg											10%	20%	18%	10%	6%				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			
48.03	4803.00		**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.**	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
48.04			**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**																				
		-	Kraftliner :																				
	4804.11	--	Unbleached	kg						Free	Free		Free	Free		Free	18%	10%	6%		4%		2.5%	
	4804.19	--	Other	kg						Free	Free		Free	Free		Free	18%	10%	6%		4%		2.5%	
		-	Sack kraft paper :																				
	4804.21	--	Unbleached	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	4804.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other kraft paper and paperboard weighing 150 g/m^2 or less :																				
	4804.31	--	Unbleached	kg		Free				Free	Free		5%	4.5%	10%	Free	18%	5.0%	6.0%				2.5%	
	4804.39	--	Other	kg		Free				Free	Free		5%	4.5%	10%	Free	18%	5.0%	6.0%				2.5%	
		-	Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2 :																				
	4804.41	--	Unbleached	kg		10.0%				Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4804.42	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg		10.0%				Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	4804.49	--	Other	kg		10.0%				Free	Free		5%	4.5%	10.0%	20%	18%	Ex					2.5%	
		-	Other kraft paper and paperboard weighing 225 g/m^2 or more :																				
	4804.51	--	Unbleached	kg		10.0%				Free	Free		5%	4.5%	10.0%	20%	18%	Ex					2.5%	
	4804.52	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg		10.0%				Free	Free		5%	4.5%	10.0%	20%	18%	Ex					2.5%	
	4804.59	--	Other	kg		10.0%				Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
48.05			**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter (+).**																				
		-	Fluting paper :																				
	4805.11	--	Semi-chemical fluting paper	kg		Free								Free		Free	18%	10%	6%	4%	6%		2.5%	
	4805.12	--	Straw fluting paper	kg		Free								Free	Free	Free	18%	Ex					2.5%	
	4805.19	--	Other	kg		Free								Free		Free	18%	10%	6%	4%	6%		2.5%	
		-	Testliner (recycled liner board) :																				
	4805.24	--	Weighing 150 g/m^2 or less	kg						Free	Free		4%	1.5%		Free	18%	10%	6%		4%		2.5%	
	4805.25	--	Weighing more than 150 g/m^2	kg						Free	Free		4%	1.5%		Free	18%	10%	6%		4%		2.5%	
	4805.30	-	Sulphite wrapping paper	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4805.40	-	Filter paper and paperboard :																				
	4805.40.10	---	Filter paper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	4805.40.90	---	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	4805.50	-	Felt paper and paperboard	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
		-	Other :																				
	4805.91	--	Weighing 150 g/m^2 or less	kg						Free	Free		4%	1.5%	Free	Free	18%	Ex					2.5%	
	4805.92	--	Weighing more than 150 g/m^2 but less than 225 g/m^2 :																				
	4805.92.10	---	Box Board	kg						Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
	4805.92.90	---	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	Ex					2.5%	
	4805.93	--	Weighing 225 g/m^2 or more :																				
	4805.93.10	---	Box Board	kg						Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
	4805.93.90	---	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				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			
48.06			**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.**																					
	4806.10	-	Vegetable parchment	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	4806.20	-	Greaseproof papers	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4806.30	-	Tracing papers	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	4806.40	-	Glassine and other glazed transparent or translucent papers	kg		18.0%				Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
48.07	4807.00		**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.**																					
	4807.00.10	---	Paper and paperboard, laminated internally with bitumen, tar or asphalt	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	4807.00.90	---	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
48.08			**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.**																					
	4808.10	-	Corrugated paper and paperboard, whether or not perforated	kg											10%	20%	18%	10%	6%				2.5%	
	4808.40	-	Kraft paper, creped or crinkled, whether or not embossed or perforated :																					
	4808.40.10	---	Sack kraft paper	Kg											10%	20%	18%	Ex					2.5%	
	4808.40.90	---	Other	Kg							Free			4.5%	10%	20%	18%	10%	6%				2.5%	
	4808.90	-	Other	kg							Free			Free	Free	Free	18%	10%	6%				2.5%	
48.09			**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.**																					
	4809.20	-	Self-copy paper	kg									Free		Free	Free	18%	10%	6%				2.5%	
	4809.90	-	Other :																					
	4809.90.10	---	Carbon or similar copying papers	kg									5%	5%	20%	20%	18%	10%	6%	5%	Free		2.5%	
	4809.90.90	---	Other	kg									5%	4.5%	10%	20%	18%	10%	6%				2.5%	
48.10			**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).**																					
		-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :																					
	4810.13	--	In rolls :																					
	4810.13.10	---	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m^2	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4810.13.90	---	Other	kg							Free		Free		Free	Free	18%	10%	6%				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			
	4810.14	--	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :																					
	4810.14.10	---	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m^2	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4810.14.90	---	Other	kg							Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	4810.19	--	Other :																					
	4810.19.10	---	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m^2	kg							Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	4810.19.90	---	Other	kg							Free		Free		Free	Free	18%	10%	6%				2.5%	
		-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :																					
	4810.22	--	Light-weight coated paper	kg							Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	4810.29	--	Other	kg							Free		4%	1.5%		Free	18%	10%	6%		4%		2.5%	
		-	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :																					
	4810.31	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4810.32	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	4810.39	--	Other	kg							Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
		-	Other paper and paperboard :																					
	4810.92	--	Multi-ply	kg							Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	4810.99	--	Other	kg							Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
48.11			**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.**																					
	4811.10	-	Tarred, bituminised or asphalted paper and paperboard	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
		-	Gummed or adhesive paper and paperboard :																					
	4811.41	--	Self-adhesive :																					
		---	In strips or rolls of a width not exceeding 15 cm:																					
	4811.41.11	----	With backing	kg						Free	Free		4%	1.5%		Free	18%	10%	6%	8%	12%		2.5%	
	4811.41.19	----	Other	kg						Free	Free		4%	1.5%		Free	18%	10%	6%				2.5%	
	4811.41.20	---	Printed wrappers for wrapping of soap	kg						Free	Free		5%	5%		20%	18%	10%	6%	Rs.150/= per kg	Rs.160/= per kg		2.5%	
		---	Other:																					
	4811.41.91	----	With backing	kg						Free	Free		Free	Free		Free	18%	10%	6%	8%	8%		2.5%	
	4811.41.99	----	Other	kg						Free	Free		Free	Free		Free	18%	10%	6%				2.5%	
	4811.49	--	Other :																					
	4811.49.10	---	In strips or rolls of a width not exceeding 15 cm	kg						Free	Free		5%	5%		20%	18%	10%	6%	Rs.150/= per kg	Rs.160/= per kg		2.5%	
	4811.49.20	---	Printed wrappers for wrapping of soap	kg						Free	Free		5%	5%		20%	18%	Ex		Rs.150/= per kg	Rs.160/= per kg		2.5%	
	4811.49.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	4%	8%		2.5%	
		-	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :																					

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			
	4811.51	--	Bleached, weighing more than 150 g/m^2 :																					
	4811.51.10	---	Coated with polyethylene ,on one side or both sides, the total thickness of the coating not exceeding 35 microns	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	4811.51.20	---	Printed wrappers for wrapping of soap	kg						Free	Free		5%	5%		20%	18%	Ex		Rs.150/= per kg	Rs.160/= per kg		2.5%	
	4811.51.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	7%	8%		2.5%	
	4811.59	--	Other :																					
	4811.59.10	---	Coated with silicone	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%	4%	8%		2.5%	
	4811.59.20	---	Printed wrappers for wrapping of soap	kg						Free	Free		5%	5%		20%	18%	10%	6%	Rs.150/= per kg	Rs.160/= per kg		2.5%	
	4811.59.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	4%	8%		2.5%	
	4811.60	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :																					
	4811.60.10	---	Printed wrappers for wrapping of soap	kg						Free	Free		5%	5%		20%	18%	Ex		Rs.150/= per kg	Rs.160/= per kg		2.5%	
	4811.60.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	7%	8%		2.5%	
	4811.90	-	Other paper, paperboard, cellulose wadding and webs of cellulose fibres :																					
	4811.90.10	---	Printed wrappers for wrapping of soap	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		Rs.150/= per kg	Rs.160/= per kg		2.5%	
	4811.90.20	---	Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm	kg		Free				Free	Free		Free	Free		Free	18%	Ex		4%	8%		2.5%	
	4811.90.30	---	Cellulose wadding in rolls of a width not exceeding 15 cm	kg		Free				Free	Free		4%	1.5%		Free	18%	10%	6%	5%	12%		2.5%	
	4811.90.90	---	Other	kg		Free				Free	Free		4%	1.5%		Free	18%	10%	6%	5%	12%		2.5%	
48.12	4812.00		**Filter blocks, slabs and plates, of paper pulp.**	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
48.13			**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**																					
	4813.10	-	In the form of booklets or tubes	kg	L					Free	Free		5%	4.5%	10%	30%	18%	Ex					2.5%	
	4813.20	-	In rolls of a width not exceeding 5 cm	kg	L					Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	4813.90	-	Other	kg	L					Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
48.14			**Wallpaper and similar wall coverings; window transparencies of paper.**																					
	4814.20	-	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg					17.5%	Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
	4814.90	-	Other :																					
	4814.90.10	---	Wall paper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	kg					17.5%	Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
	4814.90.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
[48.15]																								
48.16			**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**																					
	4816.20	-	Self-copy paper	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	4816.90	-	Other :																					
	4816.90.10	---	Carbon or similar copying papers	kg												20%	18%	10%	6%	10%	Free		2.5%	
	4816.90.90	---	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
48.17			**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.**																					
	4817.10	-	Envelopes	kg												20%	18%	10%	6%	10%	12%		2.5%	
	4817.20	-	Letter cards, plain postcards and correspondence cards	kg												20%	18%	10%	6%	10%	12%		2.5%	
	4817.30	-	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg												20%	18%	10%	6%		Free		2.5%	
48.18			**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**																					
	4818.10	-	Toilet paper :																					
	4818.10.10	---	In rolls of a width not exceeding 15 cm	kg												20%	18%	10%	6%	15%	8%		2.5%	
	4818.10.90	---	Other	kg												20%	18%	Ex		5%	8%		2.5%	
	4818.20	-	Handkerchiefs, cleansing or facial tissues and towels	kg												20%	18%	10%	6%	15%	8%		2.5%	
	4818.30	-	Tablecloths and serviettes	kg												20%	18%	10%	6%	15%	8%		2.5%	
	4818.50	-	Articles of apparel and clothing accessories :																					
	4818.50.10	---	Sterilised hospital clothing	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	4818.50.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	15%	8%		2.5%	
	4818.90	-	Other :																					
	4818.90.10	---	Cellulose wadding in rolls	kg						Free	Free		5%	4.5%	10%	30%	18%	10%	6%				2.5%	
	4818.90.20	---	Tissues in jumbo rolls exceeding 15 cm in width	kg						Free	Free		5%	4.5%	10%	30%	18%	10%	6%				2.5%	
	4818.90.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	15%	8%		2.5%	
48.19			**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**																					
	4819.10	-	Cartons, boxes and cases, of corrugated paper or paperboard	kg												20%	18%	10%	6%	15%	8%		2.5%	
	4819.20	-	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg							Free					20%	18%	10%	6%	15%	8%		2.5%	
	4819.30	-	Sacks and bags, having a base of a width of 40 cm or more	kg												20%	18%	10%	6%	15%	8%		2.5%	
	4819.40	-	Other sacks and bags, including cones :																					
	4819.40.10	---	Multi-walled paper sacks with aluminium foil with or without plastic material for packaging tea	kg											10%	20%	18%	10%	6%				2.5%	
	4819.40.20	---	Multi-walled paper sacks with plastic lining	kg											10%	20%	18%	10%	6%				2.5%	
	4819.40.30	---	Multi-walled paper bags, of a measurement not exceeding 40cm x 25 cm with embedded metal wire for hanging, for protection of fruits and vegetables	kg											Free	Free	18%	10%	6%				2.5%	
	4819.40.90	---	Other	kg												20%	18%	10%	6%	5%	free		2.5%	
	4819.50	-	Other packing containers, including record sleeves	kg												20%	18%	10%	6%	10%	Free		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			
	4819.60	-	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg							Free					20%	18%	10%	6%	10%	Free		2.5%	
48.20			**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.**																					
	4820.10	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg												20%	18%	10%	6%	25% or Rs.180/= per kg	16% or Rs.100/= per kg		2.5%	
	4820.20	-	Exercise books	kg	S						Free				10%	20%	18%	Ex					2.5%	
	4820.30	-	Binders (other than book covers), folders and file covers	kg							Free					20%	18%	10%	6%	25% or Rs.180/= per kg	16% or Rs.100/= per kg		2.5%	
	4820.40	-	Manifold business forms and interleaved carbon sets	kg												20%	18%	10%	6%	25% or Rs. 150/= per kg	16% or Rs.80/= per kg		2.5%	
	4820.50	-	Albums for samples or for collections	kg							Free					20%	18%	10%	6%	25% or Rs. 150/= per kg	16% or Rs.80/= per kg		2.5%	
	4820.90	-	Other	kg							Free					20%	18%	10%	6%	25% or Rs. 150/= per kg	16% or Rs.80/= per kg		2.5%	
48.21			**Paper or paperboard labels of all kinds, whether or not printed (+).**																					
	4821.10	-	Printed :																					
	4821.10.10	---	Printed wrappers for wrapping of soap	kg												20%	18%	10%	6%	25% or Rs. 150/= per kg	Rs.160/= per kg		2.5%	
	4821.10.90	---	Other	kg												20%	18%	10%	6%	15%	8%		2.5%	
	4821.90	-	Other	kg												20%	18%	10%	6%	15%	8%		2.5%	
48.22			**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).**																					
	4822.10	-	Of a kind used for winding textile yarn	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	4822.90	-	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
48.23			**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.**																					
	4823.20	-	Filter paper and paperboard :																					
	4823.20.10	---	Filter paper	kg		Free					Free			Free	Free	Free	18%	10%	6%				2.5%	
	4823.20.20	---	Filter paperboard	kg							Free			4.5%	10%	20%	18%	10%	6%				2.5%	
	4823.40	-	Rolls, sheets and dials, printed for self-recording apparatus	kg							Free				10%	20%	18%	10%	6%				2.5%	
		-	Trays, dishes, plates, cups and the like, of paper or paperboard :																					
	4823.61	--	Of bamboo	kg												20%	18%	Ex		10%	Free		2.5%	
	4823.69	--	Other	kg												20%	18%	10%	6%	10%	Free		2.5%	
	4823.70	-	Moulded or pressed articles of paper pulp	kg											Free	Free	18%	10%	6%				2.5%	
	4823.90	-	Other :																					
	4823.90.10	---	Self-adhesive paper, in strips or rolls	kg												Free	18%	10%	6%	4%	6%		2.5%	
	4823.90.20	---	U shaped drinking straws	kg												20%	18%	10%	6%	10%	Free		2.5%	
	4823.90.90	---	Other	kg												20%	18%	10%	6%	5%	Free		2.5%	

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

1.- This Chapter does not cover :

(a) Photographic negatives or positives on transparent bases (Chapter 37);
(b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
(c) Playing cards or other goods of Chapter 95; or
(d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamppostmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers :

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5.- Subject to Note 3 to this Chapter , heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

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				
49.01			**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**																				
	4901.10	-	In single sheets, whether or not folded	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
		-	Other :																				
	4901.91	--	Dictionaries and encyclopedias, and serial instalments thereof	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	4901.99	--	Other :																				
	4901.99.10	---	Printed books	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	4901.99.20	---	Telephone and trade directories	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	4901.99.90	---	Other	kg						Free	Free		Free		Free	Free	18%	10%	6%			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				
49.02			**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**																				
	4902.10	-	Appearing at least four times a week :																				
		---	Magazines and Journals																				
	4902.10.11	----	Containing information of the running of the race horses or greyhound races or race meeting	kg						Free	Free		Free		Free	Free	18%	Ex			Rs.5/= per publication		
	4902.10.19	----	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
		---	Other																				
	4902.10.91	----	Publications containing information of the running of the race horses or greyhound races or race meeting	kg						Free	Free		Free		Free	Free	18%	Ex			Rs.5/= per publication		
	4902.10.99	----	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	4902.90	-	Other :																				
		---	Magazines and Journals																				
	4902.90.11	----	Containing information of the running of the race horses or greyhound races or race meeting	kg						Free	Free		Free		Free	Free	18%	Ex			Rs.5/= per publication		
	4902.90.19	----	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
		---	Other																				
	4902.90.91	----	Publications containing information of the running of the race horses or greyhound races or race meeting	kg						Free	Free		Free		Free	Free	18%	Ex			Rs.5/= per publication		
	4902.90.99	----	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
49.03	4903.00		**Children's picture, drawing or colouring books.**	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
49.04	4904.00		**Music, printed or in manuscript, whether or not bound or illustrated.**																				
	4904.00.10	---	In book form	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	4904.00.90	---	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
49.05			**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**																				
	4905.20	-	In book form	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	4905.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
49.06	4906.00		**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.**	kg						Free	Free		Free		Free	Free	18%	10%	6%			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				
49.07	4907.00		**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title**																				
	4907.00.10	---	Cheque leaves and cheque books other than travellers' cheques in any form	kg												20%	18%	Ex		5%		2.5%	
	4907.00.20	---	Unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council	kg											10.0%	20%	18%	Ex				2.5%	
	4907.00.30	---	Stamped envelops	kg											10.0%	20%	18%	Ex				2.5%	
	4907.00.40	---	Foreign currency notes	kg						Free					Free	Free	Ex	Ex				Ex	
	4907.00.90	---	Other	kg						Free					Free	Free	18%	10%	6%			2.5%	
49.08			**Transfers (decalcomanias).**																				
	4908.10	-	Transfers (decalcomanias), vitrifiable :																				
	4908.10.10	---	Textile transfer printing paper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4908.10.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%			2.5%	
	4908.90	-	Other :																				
	4908.90.10	---	Textile transfer printing paper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4908.90.90	---	Other	kg						Free	Free		5%	4.5%		30%	18%	10%	6%			2.5%	
49.09	4909.00		**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**	kg							Free					20%	18%	10%		15%		2.5%	
49.10	4910.00		**Calendars of any kind, printed, including calendar blocks.**	kg												20%	18%	10%		30% or Rs.200/= per kg		2.5%	
49.11			**Other printed matter, including printed pictures and photographs.**																				
	4911.10	-	Trade advertising material, commercial catalogues and the like :																				
	4911.10.10	---	In book form	kg						Free	Free		Free		Free	Free	18%	10%	6%			2.5%	
	4911.10.90	---	Other	kg						Free	Free		Free			20%	18%	10%		10% or Rs.200/= per kg		2.5%	
		-	Other :																				
	4911.91	--	Pictures, designs and photographs :																				
	4911.91.10	---	Printed pictures, and photographs in book form	kg												20%	18%	10%		30%		2.5%	
	4911.91.20	---	Other printed pictures and photographs	kg												20%	18%	10%		30%		2.5%	
	4911.91.30	---	Designs	kg											Free	Free	18%	Ex				2.5%	
	4911.99	--	Other :																				
	4911.99.10	---	In book form	kg							Free		Free	Free	Free	Free	18%	10%	6%			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				
	4911.99.20	---	Printed wrappers for wrapping of soap	kg							Free		5%	5%		20%	18%	10%		Rs.180/= per kg		2.5%	
	4911.99.30	---	Lottery tickets, Telephone cards	kg							Free		5% or Rs.131/ =per kg	5% or Rs.131/ = per kg		20% or Rs.520/= per kg	18%	10%		10% or Rs.250/= per kg		2.5%	
	4911.99.40	---	Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities	kg							Free		5%	4.5%		20%	18%	10%		10% or Rs.200/= per kg		2.5%	
	4911.99.50	---	Other printed lables, wrapers, and the like	kg							Free		5%	5%		20%	18%	10%		10%		2.5%	
	4911.99.90	---	Other	kg							Free		Free	Free		20%	18%	10%		10% or Rs.200/= per kg		2.5%	

Chapter 50

Silk

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SC	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
50.01	5001.00		**Silk-worm cocoons suitable for reeling.**	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%		
50.02	5002.00		**Raw silk (not thrown).**	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%		
50.03	5003.00		**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).**	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%		
50.04	5004.00		**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%		
50.05	5005.00		**Yarn spun from silk waste, not put up for retail sale.**	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%		
50.06	5006.00		**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.**	kg						Free	Free		Free		Free	Free	18	Ex					2.5%		
50.07			**Woven fabrics of silk or of silk waste (+).**																				2.5%		
	5007.10	-	Fabrics of noil silk	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%		
	5007.20	-	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%		
	5007.90	-	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%		

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

1.- Throughout the Nomenclature :

(a) "Wool" means the natural fibre grown by sheep or lambs;
(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak,Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit),hare, beaver, nutria or musk-rat;
(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
51.01			**Wool, not carded or combed.**																					
		-	Greasy, including fleece-washed wool :																					
	5101.11	--	shorn wool	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5101.19	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Degreased, not carbonized :																					
	5101.21	--	shorn wool	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5101.29	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5101.30	-	Carbonised	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
51.02			**Fine or coarse animal hair, not carded or combed (+).**																					
		-	Fine animal hair :																					
	5102.11	--	Of Kashmir (cashmere) goats	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5102.19	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5102.20	-	Coarse animal hair	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
51.03			**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.**																					
	5103.10	-	Noils of wool or of fine animal hair	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5103.20	-	Other waste of wool or of fine animal hair	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5103.30	-	Waste of coarse animal hair	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
51.04	5104.00		**Garnetted stock of wool or of fine or coarse animal hair.**	kg						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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
51.05			**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments) (+).**																					
	5105.10	-	Carded wool	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Wool tops and other combed wool :																					
	5105.21	--	Combed wool in fragments	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5105.29	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Fine animal hair, carded or combed :																					
	5105.31	--	Of Kashmir (cashmere) goats	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5105.39	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5105.40	-	Coarse animal hair, carded or combed	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
51.06			**Yarn of carded wool, not put up for retail sale.**																					
	5106.10	-	Containing 85% or more by weight of wool	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5106.20	-	Containing less than 85% by weight of wool	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
51.07			**Yarn of combed wool, not put up for retail sale.**																					
	5107.10	-	Containing 85% or more by weight of wool	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5107.20	-	Containing less than 85% by weight of wool	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
51.08			**Yarn of fine animal hair (carded or combed), not put up for retail sale.**																					
	5108.10	-	Carded	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5108.20	-	Combed	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
51.09			**Yarn of wool or of fine animal hair, put up for retail sale.**																					
	5109.10	-	Containing 85% or more by weight of wool or of fine animal hair	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5109.90	-	Other	kg						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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
51.10	5110.00		**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
51.11			**Woven fabrics of carded wool or carded fine animal hair**																					
		-	Containing 85% or more by weight of wool or of fine animal hair :																					
	5111.11	--	Of a weight not exceeding 300 g/m^2	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5111.19	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5111.20	-	Other, mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5111.30	-	Other, mixed mainly or solely with man-made staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5111.90	-	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
51.12			**Woven fabrics of combed wool or of combed fine animal hair.**																					
		-	Containing 85% or more by weight of wool or of fine animal hair :																					
	5112.11	--	Of a weight not exceeding 200 g/m^2	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5112.19	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5112.20	-	Other, mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5112.30	-	Other, mixed mainly or solely with man-made staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5112.90	-	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
51.13	5113.00		**Woven fabrics of coarse animal hair or of horsehair.**	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

Chapter 52

Cotton

Subheading Note.

1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
52.01	5201.00		**Cotton, not carded or combed.**																					
	5201.00.10	---	Bleached	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5201.00.90	---	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
52.02			**Cotton waste (including yarn waste and garnetted stock).**																					
	5202.10	-	Yarn waste (including thread waste)	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Other :																					
	5202.91	--	Garnetted stock	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5202.99	--	Other	kg	L					Free	Free		Free		Free	Free	18%	10.00%					2.5%	
52.03	5203.00		**Cotton, carded or combed.**																					
	5203.00.10	---	Bleached	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5203.00.90	---	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
52.04			**Cotton sewing thread, whether or not put up for retail sale.**																					
		-	Not put up for retail sale :																					
	5204.11	--	Containing 85% or more by weight of cotton	kg						Free	Free		Free		Free	Free	18%	10%	6.00%				2.5%	
			Cotton Sewing Thread		S																			
	5204.19	--	Other	kg						Free	Free		Free		Free	Free	18%	10%	6.00%				2.5%	
			Cotton Sewing Thread		S																			
	5204.20	-	Put up for retail sale	kg						Free	Free		Free		Free	Free	18%	10%	6.00%				2.5%	
			Cotton Sewing Thread		S																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
52.05			**Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.**																					
		-	Single yarn, of uncombed fibres :																					
	5205.11	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.12	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.13	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.14	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.15	--	Measuring less than 125 decitex (exceeding 80 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Single yarn, of combed fibres :																					
	5205.21	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.22	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.23	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.24	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.26	--	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.27	--	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.28	--	Measuring less than 83.33 decitex (exceeding 120 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Multiple (folded) or cabled yarn, of uncombed fibres :																					
	5205.31	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.32	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5205.33	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.34	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5205.35	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Multiple (folded) or cabled yarn, of combed fibres :																					
	5205.41	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg						Free	Free		Free		Free	Free	EX	Ex					2.5%	
	5205.42	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg						Free	Free		Free		Free	Free	EX	Ex					2.5%	
	5205.43	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Kg						Free	Free		Free		Free	Free	EX	Ex					2.5%	
	5205.44	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg						Free	Free		Free		Free	Free	EX	Ex					2.5%	
	5205.46	--	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg						Free	Free		Free		Free	Free	EX	Ex					2.5%	
	5205.47	--	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg						Free	Free		Free		Free	Free	EX	Ex					2.5%	
	5205.48	--	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg						Free	Free		Free		Free	Free	EX	Ex					2.5%	
52.06			**Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.**																					
		-	Single yarn, of uncombed fibres :																					
	5206.11	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5206.12	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.13	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.14	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.15	--	Measuring less than 125 decitex (exceeding 80 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Single yarn, of combed fibres :																					
	5206.21	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.22	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.23	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.24	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.25	--	Measuring less than 125 decitex (exceeding 80 metric number)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Multiple (folded) or cabled yarn, of uncombed fibres :																					
	5206.31	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.32	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.33	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.34	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.35	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Multiple (folded) or cabled yarn, of combed fibres :														Ex							
	5206.41	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5206.42	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.43	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.44	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5206.45	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
52.07			**Cotton yarn (other than sewing thread) put up for retail sale.**																					
	5207.10	-	Containing 85% or more by weight of cotton	kg						Free	Free		Free		Free	Free	18%	10.00%	6.00%				2.5%	
	5207.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
52.08			**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m^2.**																					
		-	Unbleached :																					
	5208.11	--	Plain weave, weighing not more than 100 g/m^2 :																					
	5208.11.20	---	Plain weave, weighing not more than 30 g/m^2	kg						Free	Free		Free		Free	Rs.100/= per kg	18%	Ex			Rs.240/= per kg		2.5%	
	5208.11.90	---	Other	kg						Free	Free		Free		Free	Rs.15/= per kg	18%	Ex			Rs.40/= per kg		2.5%	
	5208.12	--	Plain weave, weighing more than 100 g/m^2	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
	5208.13	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
	5208.19	--	Other fabrics	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
		-	Bleached :																					
	5208.21	--	Plain weave, weighing not more than 100 g/m^2 :														18%							
	5208.21.10	---	Plain weave, weighing not more than 30 g/m^2	kg						Free	Free		Free		Free	Rs.100/= per kg	18%	Ex			Rs.240/= per kg		2.5%	
	5208.21.90	---	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.22	--	Plain weave, weighing more than 100 g/m^2	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.23	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.29	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Dyed :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5208.31	--	Plain weave, weighing not more than 100 g/m^2	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.32	--	Plain weave, weighing more than 100 g/m^2	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.33	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.39	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of yarns of different colours :																					
	5208.41	--	Plain weave, weighing not more than 100 g/m^2	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.42	--	Plain weave, weighing more than 100 g/m^2	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.43	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.49	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Printed :																					
	5208.51	--	Plain weave, weighing not more than 100 g/m^2	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.52	--	Plain weave, weighing more than 100 g/m^2	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5208.59	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
52.09			**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m^2.**																					
		-	Unbleached :																					
	5209.11	--	Plain weave	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
	5209.12	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
	5209.19	--	Other fabrics	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
		-	Bleached :																					
	5209.21	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5209.22	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5209.29	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Dyed :																					
	5209.31	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5209.32	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5209.39	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of yarns of different colours :																					
	5209.41	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5209.42	--	Denim	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5209.43	--	Other fabrics of 3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5209.49	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Printed :																					
	5209.51	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5209.52	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5209.59	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
52.10			**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2.**																					
		-	Unbleached :																					
	5210.11	--	Plain weave	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
	5210.19	--	Other fabrics	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
		-	Bleached :																					
	5210.21	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5210.29	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Dyed :																					
	5210.31	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5210.32	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5210.39	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of yarns of different colours :																					
	5210.41	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5210.49	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Printed :																					
	5210.51	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5210.59	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
52.11			**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2.**																					
		-	Unbleached :																					
	5211.11	--	Plain weave	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
	5211.12	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
	5211.19	--	Other fabrics	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
	5211.20	-	Bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Dyed :																					
	5211.31	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5211.32	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5211.39	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of yarns of different colours :																					
	5211.41	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5211.42	--	Denim	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5211.43	--	Other fabrics of 3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5211.49	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Printed :																					
	5211.51	--	Plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5211.52	--	3-thread or 4-thread twill, including cross twill	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5211.59	--	Other fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
52.12			**Other woven fabrics of cotton.**																					
		-	Weighing not more than 200 g/m^2 :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5212.11	--	Unbleached	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
	5212.12	--	Bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5212.13	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5212.14	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5212.15	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Weighing more than 200 g/m^2 :																					
	5212.21	--	Unbleached	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	Ex			Rs.60/= per kg		2.5%	
	5212.22	--	Bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5212.23	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5212.24	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5212.25	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

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			
53.01			**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock) (+).**																					
	5301.10	-	Flax, raw or retted	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Flax, broken, scutched, hackled or otherwise processed, but not spun :																					
	5301.21	--	Broken or scutched	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5301.29	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5301.30	-	Flax tow and waste	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
53.02			**True hemp (*Cannabis sativa L.*) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).**																					
	5302.10	-	True hemp, raw or retted	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5302.90	-	Other :																					
	5302.90.10	---	Tow and Waste	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5302.90.90	---	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
53.03			**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).**																					
	5303.10	-	Jute and other textile bast fibres, raw or retted	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5303.90	-	Other :																					
	5303.90.10	---	Tow and Waste	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5303.90.90	---	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
[53.04]																								
53.05	5305.00		**Coconut, abaca (Manila hemp or *Musa textilis Nee)*, ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		---	Raw bristle fibre of coconut (coir) :																					
	5305.00.11	----	Twisted	kg												20%	18%	Ex					2.5%	
	5305.00.12	----	Not twisted	kg												20%	18%	Ex					2.5%	
	5305.00.13	----	Bleached	kg												20%	18%	Ex					2.5%	
	5305.00.14	----	Dyed	kg												20%	18%	Ex					2.5%	
		---	Raw mattress fibre of coconut (coir) :																					
	5305.00.21	----	Mixed with animal hair and not twisted	kg												20%	18%	Ex					2.5%	
	5305.00.22	----	Other twisted	kg												20%	18%	Ex					2.5%	
	5305.00.23	----	Other not twisted	kg												20%	18%	Ex					2.5%	
	5305.00.30	---	Raw mixed fibre of coconut (coir) twisted	kg												20%	18%	Ex					2.5%	
		---	Raw omatt fibre of coconut (coir) :														18%							
	5305.00.41	----	Twisted	kg												20%	18%	Ex					2.5%	
	5305.00.42	----	Not twisted	kg												20%	18%	Ex					2.5%	
	5305.00.50	---	Raw fibre pith of coconut (raw format not processed)	kg												20%	18%	Ex					2.5%	
		---	Other raw fibre of coconut (coir) :																					
	5305.00.61	----	Twisted	kg												20%	18%	Ex					2.5%	
	5305.00.69	----	Other	kg												20%	18%	Ex					2.5%	
		---	Of coconut (coir) :																					
	5305.00.71	----	Moulded products for use in horticulture	kg												20%	18%	Ex					2.5%	
	5305.00.72	----	Tow, noils and waste	kg												20%	18%	Ex					2.5%	
	5305.00.79	----	Other	kg												20%	18%	Ex					2.5%	
		---	Of abaca :																					
	5305.00.81	----	Raw	kg												20%	18%	Ex					2.5%	
	5305.00.82	----	Tow, noils and waste	kg							Free					20%	18%	Ex		4%			2.5%	
	5305.00.89	----	Other	kg							Free					20%	18%	Ex		4%			2.5%	
		---	Other :																					
	5305.00.91	----	Raw of sisal and other textile fibres of the genus Agava	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5305.00.92	----	Other tow and waste of sisal and other textile fibres of the genus Agava	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5305.00.93	----	Other of sisal and other textile fibres of the genus Agava	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5305.00.94	----	Other tow and waste	kg							Free					20%	18%	Ex		4%			2.5%	
	5305.00.99	----	Other	kg							Free					20%	18%	Ex		4%			2.5%	
53.06			**Flax yarn.**																					
	5306.10	-	Single	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5306.20	-	Multiple (folded) or cabled	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
53.07			**Yarn of jute or of other textile bast fibres of heading 53.03.**																					
	5307.10	-	Single :																					
	5307.10.10	---	Of jute	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5307.10.90	---	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5307.20	-	Multiple (folded) or cabled :																					
	5307.20.10	---	Of jute	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5307.20.90	---	Other	kg						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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
53.08			**Yarn of other vegetable textile fibres; paper yarn.**																					
	5308.10	-	Coir yarn	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5308.20	-	True hemp yarn	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5308.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
53.09			**Woven fabrics of flax.**																					
		-	Containing 85% of more by weight of flax :																					
	5309.11	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/- per Kg	18%	Ex			Rs.80/= per kg		2.5%	
	5309.19	--	Other	kg						Free	Free		Free		Free	Rs.30/- per Kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Containing less than 85% by weight of flax :																					
	5309.21	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/- per Kg	18%	Ex			Rs.80/= per kg		2.5%	
	5309.29	--	Other	kg						Free	Free		Free		Free	Rs.30/- per Kg	18%	Ex			Rs.80/= per kg		2.5%	
53.10			**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**																					
	5310.10	-	Unbleached	kg						Free	Free		Free		Free	Free	18%	Ex			20%		2.5%	
	5310.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex			20%		2.5%	
53.11	5311.00		**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.**																					
	5311.00.10	---	Geo textiles	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5311.00.90	---	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

Notes.

1.- Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
54.01			**Sewing thread of man-made filaments, whether or not put up for retail sale.**																					
	5401.10	-	Of synthetic filaments	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5401.20	-	Of artificial filaments	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
54.02			**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex (+).**																					
		-	High tenacity yarn of nylon or other polyamides , whether or not textured:																					
	5402.11	--	Of aramids	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.19	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.20	-	High tenacity yarn of polyesters, whether or not textured	kg		Free				Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Textured yarn:																					
	5402.31	--	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.32	--	Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.33	--	Of polyesters	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.34	--	Of polypropylene	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.39	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:																					
	5402.44	--	Elastomeric	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.45	--	Other, of nylon or other polyamides	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.46	--	Other, of polyesters, partially oriented	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.47	--	Other, of polyesters	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5402.48	--	Other, of polypropylene	kg		Free				Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.49	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Other yarn, single, with a twist exceeding 50 turns per metre :																					
	5402.51	--	Of nylon or other polyamides	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.52	--	Of polyesters	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.53	--	Of polypropylene	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.59	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Other yarn, multiple (folded) or cabled :																					
	5402.61	--	Of nylon or other polyamides	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.62	--	Of polyesters	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.63	--	Of polypropylene	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.69	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
54.03			**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.**																					
	5403.10	-	High tenacity yarn of viscose rayon	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Other yarn, single :																					
	5403.31	--	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5403.32	--	Of viscose rayon, with a twist exceeding 120 turns per metre	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5403.33	--	Of cellulose acetate	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5403.39	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Other yarn, multiple (folded) or cabled :																					
	5403.41	--	Of viscose rayon	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5403.42	--	Of cellulose acetate	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5403.49	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
54.04			**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.**																					
		-	Monofilament :																					
	5404.11	--	Elastomeric	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5404.12	--	Other, of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5404.19	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5404.90	-	Other	kg						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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
54.05	5405.00		**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.**	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
54.06	5406.00		**Man-made filament yarn (other than sewing thread), put up for retail sale.**	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
54.07			**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**																					
	5407.10	-	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.20	-	Woven fabrics obtained from strip or the like	kg						Free	Free		5% or Rs. 90/- per kg	4.5% or Rs. 82/- per kg		20% or Rs.240/- per kg	18%	Ex					2.5%	
	5407.30	-	Fabrics specified in Note 9 to Section XI	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :																					
	5407.41	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.42	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.43	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.44	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing 85% or more by weight of textured polyester filaments :																					
	5407.51	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.52	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.53	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.54	--	Printed	kg		Rs.18 /= per kg				Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing 85% or more by weight of polyester filaments :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5407.61	--	Containing 85% or more by weight of non-textured polyester filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.69	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing 85% or more by weight of synthetic filaments :																					
	5407.71	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.72	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.73	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.74	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :																					
	5407.81	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.82	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.83	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.84	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics:																					
	5407.91	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.92	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.93	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.94	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
54.08			**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**																					
	5408.10	-	Woven fabrics obtained from high tenacity yarn of viscose rayon	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :																					
	5408.21	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5408.22	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5408.23	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5408.24	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics :																					
	5408.31	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5408.32	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5408.33	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5408.34	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

(a) Length of tow exceeding 2 m;
(b) Twist less than 5 turns per metre;
(c) Measuring per filament less than 67 decitex;
(d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
(e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
55.01			**Synthetic filament tow.**																					
		-	Of nylon or other polyamides :																					
	5501.11	--	Of aramids	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5501.19	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5501.20	-	Of polyesters	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5501.30	-	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5501.40	-	Of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5501.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
55.02			**Artificial filament tow.**																					
	5502.10	-	Of cellulose acetate	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5502.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
55.03			**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**																					
		-	Of nylon or other polyamides :																					
	5503.11	--	Of aramids	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5503.19	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5503.20	-	Of polyesters	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5503.30	-	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5503.40	-	Of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5503.90	-	Other	kg						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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
55.04			**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**																					
	5504.10	-	Of viscose rayon	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5504.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
55.05			**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**																					
	5505.10	-	Of synthetic fibres	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5505.20	-	Of artificial fibres	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
55.06			**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**																					
	5506.10	-	Of nylon or other polyamides	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5506.20	-	Of polyesters	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5506.30	-	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5506.40	-	Of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5506.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
55.07	5507.00		**Artificial staple fibres, carded, combed or otherwise processed for spinning.**	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
55.08			**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**																					
	5508.10	-	Of synthetic staple fibres	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
			Spun Polyester Sewing Thread		S																			
	5508.20	-	Of artificial staple fibres	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
			Spun Polyester Sewing Thread		S																			

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			
55.09			**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**																					
		-	Containing 85% or more by weight of staple fibres of nylon or other polyamides :																					
	5509.11	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.12	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Containing 85% or more by weight of polyester staple fibres :																					
	5509.21	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.22	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :																					
	5509.31	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.32	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Other yarn, containing 85% or more by weight of synthetic staple fibres :																					
	5509.41	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.42	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Other yarn, of polyester stpale fibres :																					
	5509.51	--	Mixed mainly or solely with artificial staple fibres	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.52	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.53	--	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.59	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Other yarn, of acrylic or modacrylic staple fibres :																					
	5509.61	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.62	--	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.69	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Other yarn :																					
	5509.91	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.92	--	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5509.99	--	Other	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)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
55.10			**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.**																					
		-	Containing 85% or more by weight of artificial staple fibres :																					
	5510.11	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5510.12	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5510.20	-	Other yarn, mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5510.30	-	Other yarn, mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5510.90	-	Other yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
55.11			**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**																					
	5511.10	-	Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5511.20	-	Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5511.30	-	Of artificial staple fibres	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
55.12			**Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.**																					
		-	Containing 85% or more by weight of polyester staple fibres :																					
	5512.11	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5512.19	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :																					
	5512.21	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5512.29	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other :																					
	5512.91	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5512.99	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
55.13			**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2.**																					
		-	Unbleached or bleached :																					
	5513.11	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5513.12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5513.13	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5513.19	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Dyed :																					
	5513.21	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5513.23	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5513.29	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of yarns of different colours :																					
	5513.31	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5513.39	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Printed :																					
	5513.41	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5513.49	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
55.14			**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2.**																					
		-	Unbleached or bleached :																					
	5514.11	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.19	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Dyed :																					
	5514.21	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.22	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.23	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.29	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.30	-	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Printed :																					
	5514.41	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.42	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.43	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.49	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
55.15			**Other woven fabrics of synthetic staple fibres.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Of polyester staple fibres :																					
	5515.11	--	Mixed mainly or solely with viscose rayon staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5515.12	--	Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5515.13	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5515.19	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of acrylic or modacrylic staple fibres :																					
	5515.21	--	Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5515.22	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5515.29	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics :																					
	5515.91	--	Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5515.99	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
55.16			**Woven fabrics of artificial staple fibres.**																					
		-	Containing 85% or more by weight of artificial staple fibres :																					
	5516.11	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.12	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.13	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.14	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :																					
	5516.21	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.22	--	Dyed	kg		Rs.18/= per kg				Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.23	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.24	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :																					
	5516.31	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.32	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.33	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.34	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :																					
	5516.41	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.42	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.43	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.44	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other :																					
	5516.91	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.92	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.93	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.94	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

1.- This Chapter does not cover :

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
(b) Textile products of heading 58.11;
(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
(e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.
Headings 56.02 and 56.03 do not, however, cover :

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
56.01			**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**																					
		-	Wadding of textile materials and articles thereof:																					
	5601.21	--	Of cotton	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	10%	6%	Rs.25/= per kg	Rs.60/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5601.22	--	Of man-made fibres	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	10%	6%	Rs.25/= per kg	Rs.60/= per kg		2.5%	
	5601.29	--	Other	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	10%	6%	Rs.25/= per kg	Rs.60/= per kg		2.5%	
	5601.30	-	Textile flock and dust and mill neps	kg						Free	Free		Free		Free	Rs.25/= per kg	18%	10%	6%	Rs.25/= per kg	Rs.60/= per kg		2.5%	
56.02			**Felt, whether or not impregnated, coated, covered or laminated.**																					
	5602.10	-	Needleloom felt and stitch-bonded fibre fabrics	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
		-	Other felt, not impregnated, coated, covered or laminated :																					
	5602.21	--	Of wool or fine animal hair	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5602.29	--	Of other textile materials	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5602.90	-	Other	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
56.03			**Nonwovens, whether or not impregnated, coated, covered or laminated.**																					
		-	Of man-made filaments :																					
	5603.11	--	Weighing not more than 25 g/m^2	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5603.12	--	Weighing more than 25 g/m^2 but not more than 70 g/m^2	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5603.13	--	Weighing more than 70 g/m^2 but not more than 150 g/m^2	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5603.14	--	Weighing more than 150 g/m^2	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	5603.91	--	Weighing not more than 25 g/m^2	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5603.92	--	Weighing more than 25 g/m^2 but not more than 70 g/m^2	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5603.93	--	Weighing more than 70 g/m^2 but not more than 150 g/m^2	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5603.94	--	Weighing more than 150 g/m^2	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
56.04			**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.**																					
	5604.10	-	Rubber thread and cord, textile covered	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5604.90	-	Other	kg						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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
56.05	5605.00		**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.**	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
56.06	5606.00		**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.**	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
56.07			**Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (+).**																				
		-	Of sisal or other textile fibres of the genus Agave :																				
	5607.21	--	Binder or baler twine	kg												20%	18%	Ex					2.5%	
	5607.29	--	Other	kg												Free	18%	Ex					2.5%	
		-	Of polyethylene or polypropylene :																				
	5607.41	--	Binder or baler twine	kg												20% or Rs.120/- per kg	18%	10%		8% or Rs.30/= per kg			2.5%	
	5607.49	--	Other :																				
	5607.49.10	---	Imported for the manufacture of fishing nets	kg							Free					10% or Rs.30/- per kg	18%	10%	6%				2.5%	
	5607.49.90	---	Other	kg							Free					20% or Rs.60/- per kg	18%	10%		8% or Rs.30/= per kg			2.5%	
	5607.50	-	Of other synthetic fabres :																				
	5607.50.10	---	Imported for the manufacture of fishing nets	kg											6.67% or Rs. 27/- per kg	10% or Rs. 30/- per kg	18%	10%	6%				2.5%	
	5607.50.90	---	Other	kg												20% or Rs.300/- per kg	18%	10%	6%	8% or Rs.80/= per kg	Free		2.5%	
	5607.90	-	Other :																				
	5607.90.10	---	Imported for the manufacture of fishing nets	kg							Free				Fee	Free	18%	Ex					2.5%	
	5607.90.20	---	Coir twine	kg							Free				16.67% or Rs. 44/- per kg	Free	18%	Ex		10% or Rs.50/= per kg	Free		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5607.90.30	---	Coir rope	kg							Free					20% or Rs.45/- per kg	18%	Ex		8% or Rs.13/= per kg			2.5%	
	5607.90.40	---	Of jute or of other textile bast fibres of heading 53.03	kg											16.67% or Rs. 30/- per kg	20% or Rs.80/- per kg	18%	Ex		8% or Rs.23/= per kg	Free		2.5%	
	5607.90.90	---	Other	kg							Free					20% or Rs.130/- per kg	18%	10%	6%	8% or Rs.35/= per kg	Free		2.5%	
56.08			**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.**																					
		-	Of man-made textile materials :																					
	5608.11	--	Made up fishing nets :																					
	5608.11.10	---	Of monofilament	kg	L											10% or Rs.370/- per kg	18%	Ex					2.5%	
	5608.11.90	---	Other	kg												20% or Rs.735/- per kg	18%	10%					2.5%	
	5608.19	--	Other	kg																			2.5%	
	5608.19.10	---	Of monofilament	kg												20% or Rs.120/- per kg	18%	10%		8% or Rs.30/= per kg			2.5%	
	5608.19.20	---	other madeup nets used in aquaculture	kg												20% or Rs.120/- per kg	18%	10%		8% or Rs.30/= per kg			2.5%	
	5608.19.90	---	other	kg												20% or Rs.120/- per kg	18%	10%		8% or Rs.30/= per kg			2.5%	
	5608.90	-	Other	kg												20% or Rs.150/- per kg	18%	10%		8% or Rs.30/= per kg			2.5%	
56.09	5609.00		**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**	kg			``									10% or Rs.30/- per kg	18%	10%	6%				2.5%	

Chapter 57

Carpets and other textile floor coverings

Notes.

1.- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2.-This Chapter does not cover floor covering underlays.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
57.01			**Carpets and other textile floor coverings, knotted, whether or not made up.**																					
	5701.10	-	Of wool or fine animal hair	m^2		18% or Rs.3240/- per m^2				Free	Free		5% or Rs.899/- per m^2	4.5% or Rs.809/- per m^2		20% or Rs.3600/- per m^2	18%	10%	6%	20%	20% or RS. 40/= per kg		2.5%	
	5701.90	-	Of other textile materials :																					
	5701.90.10	---	Coir carpets and rugs	m^2 & u		15% or Rs.503/- per m^2				Free	Free		5% or Rs.166/- per m^2	4.5% or Rs.150/- per m^2		20% or Rs.670/- per m^2	18%	Ex		20%	20% or RS. 40/= per kg		2.5%	
	5701.90.20	---	Jute carpets	m^2		15% or Rs.503/- per m^2				Free	Free		5% or Rs.166/- per m^3	4.5% or Rs.150/- per m^3		20% or Rs.670/- per m^2	18%	Ex		20%	20% or RS. 40/= per kg		2.5%	
	5701.90.90	---	Other	m^2		15% or Rs.143/- per m^2				Free	Free		5% or Rs.45/- per m^2	4.5% or Rs.41/- per m^2		20% or Rs.190/- per m^2	18%	10%	6%	20%	20% or RS. 40/= per kg		2.5%	
57.02			**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.**																					
	5702.10	-	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m^2						Free	Free		5% or Rs.200/- per m^2	4.5% or Rs.182/- per m^2		20% or Rs.535/- per m^2	18%	10%	6%				2.5%	
	5702.20	-	Floor coverings of coconut fibres (coir) :																					
	5702.20.10	---	Mats and rugs	m^2 & u						Free	Free		5% or Rs.68/- per m^2	4.5% or Rs.61/- per m^2		20% or Rs.270/- per m^2	18%	10%	6%	20%	20% or RS. 80/= per kg		2.5%	
	5702.20.20	---	Mattings	m^2						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5702.20.90	---	Other	m^2						Free	Free		5% or Rs.68/- per m^2	4.5% or Rs.61/- per m^2		20% or Rs.180/- per m^2	18%	10%	6%				2.5%	
		-	Other, of pile construction, not made up :																					
	5702.31	--	Of wool or fine animal hair	m^2						Free	Free		5% or Rs.1000/- per m^2	4.5% or Rs.909/- per m^2		20% or Rs.2670/- per m^2	18%	10%	6%				2.5%	
	5702.32	--	Of man-made textile materials	m^2						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	5702.39	--	Of other textile materials :																					
	5702.39.10	---	Jute carpets	m^2		15.0%				Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	5702.39.90	---	Other	m^2		15% or Rs.60/- per m^2				Free	Free		5% or Rs.32/- per m^2	4.5% or Rs.32/- per m^2		20% or Rs.80/- per m^2	18%	10%	6%				2.5%	
		-	Other, of pile construction, made up :																					
	5702.41	--	Of wool or fine animal hair	m^2						Free	Free		5% or Rs. 2376/- per m^2	4.5% or Rs. 2209/- per m^2		20% or Rs. 6335/- per m^2	18%	10%	6%				2.5%	
	5702.42	--	Of man-made textile materials	m^2		18% or Rs. 1980/- per m^2				Free	Free		5% or Rs.826/- per m^2	4.5% or Rs.750/- per m^2		20% or Rs.2200/- per m^2	18%	Ex					2.5%	
	5702.49	--	Of other textile materials	m^2		15% or Rs.90/- per m^2				Free	Free		5% or Rs.45/- per m^2	4.5% or Rs.41/- per m^2		20% or Rs.120/- per m^2	18%	10%	6%				2.5%	
	5702.50	-	Other, not of pile construction, not made up :																					
	5702.50.10	---	Of wool or fine animal hair	m^2						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	5702.50.20	---	Of man-made textile materials	m^2						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	5702.50.90	---	Of other textile materials	m^2		15% or Rs.173/- per m^2				Free	Free		5% or Rs.86/- per m^2	4.5% or Rs.82/- per m^2		20% or Rs.230/- per m^2	18%	Ex					2.5%	
		-	Other, not of pile construction, made up :																					
	5702.91	--	Of wool or fine animal hair	m^2						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	5702.92	--	Of man-made textile materials	m^2						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	5702.99	--	Of other textile materials	m^2		15% or Rs.330/- per m^2				Free	Free		5% or Rs.166/- per m^2	4.5% or Rs.150/- per m^2		20% or Rs.440/- per m^2	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
57.03			**Carpets and other textile floor coverings (including turf), tufted, whether or not made up.**																					
	5703.10	-	Of wool or fine animal hair	m^2		18% or Rs. 1980/- per m^2				Free	Free		5% or Rs.826/- per m^2	4.5% or Rs.750/- per m^2		20% or Rs.2200/- per m^2	18%	10%	6%				2.5%	
		-	Of nylon or other polyamides :																					
	5703.21	--	Turf	m^2						Free	Free		5% or Rs.95/- per m^2	4.5% or Rs.91/- per m^2		20% or Rs.255/- per m^2	18%	Ex					2.5%	
	5703.29	--	Other	m^2						Free	Free		5% or Rs.95/- per m^2	4.5% or Rs.91/- per m^2		20% or Rs.255/- per m^2	18%	Ex					2.5%	
		-	Of other man-made textile materials :																					
	5703.31	--	Turf	m^2		18% or Rs. 216/- per m^2				Free	Free		5% or Rs.90/- per m^2	4.5% or Rs.82/- per m^2		20% or Rs.240/- per m^2	18%	Ex					2.5%	
	5703.39	--	Other	m^2		18% or Rs. 216/- per m^2				Free	Free		5% or Rs.90/- per m^2	4.5% or Rs.82/- per m^2		20% or Rs.240/- per m^2	18%	Ex					2.5%	
	5703.90	-	Of other textile materials :																					
	5703.90.10	---	Jute carpets	m^2			18% or Rs. 698/- per m^2			Free	Free		5% or Rs.290/- per m^2	4.5% or Rs.264/- per m^2		20% or Rs.775/- per m^2	18%	10%	6%				2.5%	
	5703.90.90	---	Other	m^2			18% or Rs. 72/- per m^2			Free	Free		5% or Rs.32/- per m^2	4.5% or Rs.32/- per m^2		20% or Rs.80/- per m^2	18%	10%	6%				2.5%	
57.04			**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.**																					
	5704.10	-	Tiles, having a maximum surface area of 0.3 m^2	m^2						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	5704.20	-	Tiles, having a maximum surface area exceeding 0.3 m^2 but not exceeding 1m^2	m^2						Free	Free		5% or Rs.45/- per m^2	4.5% or Rs. 41/- per m^2		20% or Rs.120/- per m^2	18%	10%	6%				2.5%	
	5704.90	-	Other :																					
	5704.90.10	---	Jute carpets	m^2						Free	Free		5% or Rs.45/- per m^2	4.5% or Rs.41/- per m^2		20% or Rs.120/- per m^2	18%	Ex					2.5%	
	5704.90.90	---	Other	m^2						Free	Free		5% or Rs.45/- per m^2	4.5% or Rs.41/- per m^2		20% or Rs.120/- per m^2	18%	10%	6%				2.5%	
57.05	5705.00		**Other carpets and other textile floor coverings, whether or not made up.**	m^2		18% or Rs. 50/- per m^2				Free	Free		5% or Rs.14/- per m^2	4.5% or Rs.11/- per m^2		20% or Rs.55/- per m^2	18%	10%	6%	7%	8%		2.5%	

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;
(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
58.01			**Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06.**																					
	5801.10	-	Of wool or fine animal hair	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of cotton :																					
	5801.21	--	Uncut weft pile fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5801.22	--	Cut corduroy	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5801.23	--	Other weft pile fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5801.26	--	Chenille fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5801.27	--	Warp pile fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Of man-made fibres :																					
	5801.31	--	Uncut weft pile fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5801.32	--	Cut corduroy	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5801.33	--	Other weft pile fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5801.36	--	Chenille fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5801.37	--	Warp pile fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5801.90	-	Of other textile materials	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
58.02			**Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**																					
	5802.10	-	Terry toweling and similar woven terry fabrics, of cotton							Free	Free		Free		Free	Rs.25/= per kg	18%	Ex		Rs.50/= per kg	Rs.60/= per kg		2.5%	
	5802.20	-	Terry toweling and similar woven terry fabrics, of other textile materials	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5802.30	-	Tufted textile fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
58.03	5803.00		**Gauze, other than narrow fabrics of heading 58.06.**	kg												10% or Rs.335/- per kg	18%	10%					2.5%	
58.04			**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06 (+).**																					
	5804.10	-	Tulles and other net fabrics :																					
		---	Knotted netting :																					
	5804.10.11	----	Of monofilament	kg	L					Free	Free		5% or Rs. 220/- per kg	5% or Rs. 220/- per kg		10% or Rs.440/- per kg	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5804.10.19	----	Other	kg						Free	Free		5%	4.5%	Free	Rs.50/= per kg	18%	10%	6%		Rs.160/= per kg		2.5%	
	5804.10.90	---	Other	kg						Free	Free		5% or Rs.101/- per kg	4.5% or Rs.91/- per kg		10% or Rs.200/- per kg	18%	10%					2.5%	
		-	Mechanically made lace :																					
	5804.21	--	Of man-made fibres	kg		Rs.18 /= per kg				Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5804.29	--	Of other textile materials	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5804.30	-	Hand-made lace	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
58.05	5805.00		**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.**	kg						Free	Free		Free		Free	Rs.15/= per kg	18%	Ex		Rs.35/= per kg	Rs.40/= per kg		2.5%	
58.06			**Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**																					
	5806.10	-	Woven pile fabrics (including terrt towelling and similar terrt fabrics) and chenille fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex	Ex		Rs.80/= per kg		2.5%	
	5806.20	-	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex	Ex		Rs.80/= per kg		2.5%	
		-	Other woven fabrics :																					
	5806.31	--	Of cotton	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex	Ex		Rs.80/= per kg		2.5%	
	5806.32	--	Of man-made fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex	Ex		Rs.80/= per kg		2.5%	
	5806.39	--	Of other textile materials	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex	Ex		Rs.80/= per kg		2.5%	
	5806.40	-	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex	Ex		Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
58.07			**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**																					
	5807.10	-	Woven	kg						Free	Free		Free		Free	Rs.15/= per kg	18%	10%	6%	Rs.18/= per kg	Rs.40/= per kg		2.5%	
	5807.90	-	Other	kg						Free	Free		Free		Free	Rs.15/= per kg	18%	10%	6%	Rs.18/= per kg	Rs.40/= per kg		2.5%	
58.08			**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.**																					
	5808.10	-	Braids in the piece	kg						Free	Free		Free		Free	Rs.15/= per kg	18%	10%	6%	Rs.18/= per kg	Rs.40/= per kg		2.5%	
	5808.90	-	Other	kg						Free	Free		Free		Free	Rs.15/= per kg	18%	10%	6%	Rs.18/= per kg	Rs.40/= per kg		2.5%	
58.09	5809.00		**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
58.10			**Embroidery in the piece, in strips or in motifs (+).**																					
	5810.10	-	Embroidery without visible ground	kg						Free	Free		Free		Free	Rs.15/= per kg	18%	10%	6%	Rs.18/= per kg	Rs.40/= per kg		2.5%	
		-	Other embroidery :																					
	5810.91	--	Of cotton	kg						Free	Free		Free		Free	Rs.15/= per kg	18%	10%	6%	Rs.18/= per kg	Rs.40/= per kg		2.5%	
	5810.92	--	Of man-made fibres	kg		Rs.9/= per kg				Free	Free		Free		Free	Rs.15/= per kg	18%	10%	6%	Rs.18/= per kg	Rs.40/= per kg		2.5%	
	5810.99	--	Of other textile materials	kg						Free	Free		Free		Free	Rs.15/= per kg	18%	10%	6%	Rs.18/= per kg	Rs.40/= per kg		2.5%	
58.11	5811.00		**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.**	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to :

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3.- For the purposes of heading 59.03, "textille fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

4.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting). This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

5.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,
(i) Weighing not more than 1,500 g/m2; or
(ii)Weighing more than 1,500 g/m2 and containing more than 50 % by weight of textile material;
(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

6.- Heading 59.07 does not apply to :

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

7.- Heading 59.10 does not apply to :

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

8.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

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			
59.01			**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**																					
	5901.10	-	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer cover of books or the like	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	10%	6%		Rs.80/= per kg		2.5%	
	5901.90	-	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	10%	6%		Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
59.02			**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**																					
	5902.10	-	Of nylon or other polyamides	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5902.20	-	Of polyesters	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5902.90	-	Other	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
59.03			**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**																					
	5903.10	-	With poly(vinyl chloride) :																					
	5903.10.10	---	Woven tubular fabric made of the strip or like ,obtained from materials of heading 54.04 of a lay --flat width not exceeding 750 mm whether or not printed													Rs. 230/- per kg	18%	10%	6%		Free			
	5903.10.90	---	Other													10%	18%	10%	6%		Free			
	5903.20	-	With polyurethane :																					
	5903.20.10	---	Woven tubular fabric made of the strip or like ,obtained from materials of heading 54.04 of a lay --flat width not exceeding 750 mm whether or not printed							Free	Free		Free			Rs. 230/- per kg	18%	10%	6%		Free			
	5903.20.90	---	Other							Free	Free		Free		Free	Free	18%	10%	6%		Free			
	5903.90	-	Other :																					
	5903.90.10	---	Woven tubular fabric made of the strip or like ,obtained from materials of heading 54.04 of a lay --flat width not exceeding 750 mm whether or not printed	kg						Free	Free		Free			Rs. 230/- per kg	18%	10%	6%		Free		2.5%	
	5903.90.90	---	Other							Free	Free		Free		Free	Free	18%	10%	6%		Free			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
59.04			**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.**																					
	5904.10	-	Linoleum	m^2						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5904.90	-	Other	m^2						Free	Free		Free		Free	Free	18%	Ex					2.5%	
59.05	5905.00		**Textile wall coverings.**	m^2						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
59.06			**Rubberised textile fabrics, other than those of heading 59.02.**																					
	5906.10	-	Adhesive tape of a width not exceeding 20 cm	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	5906.91	--	Knitted or crocheted	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5906.99	--	Other	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
59.07	5907.00		**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.**	kg						Free	Free		Free		Free	Rs.15/= per kg	18%	10%	6%		Rs.40/= per kg		2.5%	
59.08	5908.00		**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.**	kg						Free	Free		5% or Rs.73/- per kg	4.5% or Rs.70/- per kg		10% or Rs.100/- per kg	18%	Ex					2.5%	
59.09	5909.00		**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.**	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
59.10	5910.00		**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.**	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
59.11			**Textile products and articles, for technical uses, specified in Note 8 to this Chapter.**																					
	5911.10	-	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5911.20	-	Bolting cloth, whether or not made up	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
		-	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :																					
	5911.31	--	Weighing less than 650 g/m^2	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5911.32	--	Weighing 650 g/m^2 or more	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5911.40	-	Filtering or Straining cloth of a kind used in oil presses or the like, including that of human hair	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5911.90	-	Other	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	

Chapter 60

Knitted or crocheted fabrics

Notes.

1.- This Chapter does not cover :
(a) Crochet lace of heading 58.04;
(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59.

However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishingfabrics or for similar purposes.

3.- Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Subheading Note.

1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30g/m2 and not more than 55g/m2 , having a mesh size of not less than 20 holes/cm2 , and impregnated or coated with alpha-cypermethrin (ISO),chlorfenapyr (ISO),deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
60.01			**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**																					
	6001.10	-	"Long pile" fabrics	kg		Rs.18/ = per kg				Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Looped pile fabrics :																					
	6001.21	--	Of cotton	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6001.22	--	Of man-made fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6001.29	--	Of other textile materials	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other :																					
	6001.91	--	Of cotton	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6001.92	--	Of man-made fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6001.99	--	Of other textile materials	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
60.02			**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**																					
	6002.40	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6002.90	-	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
60.03			**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.**																					
	6003.10	-	Of wool or fine animal hair	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6003.20	-	Of cotton	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6003.30	-	Of synthetic fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6003.40	-	Of artificial fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6003.90	-	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
60.04			**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**																					
	6004.10	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6004.90	-	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
60.05			**Warp knit fabrics (including those made on gallon knitting machines), other than those of headings 60.01 to 60.04**																					
		-	Of cotton :																					
	6005.21	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.22	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.23	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.24	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of synthetic fibres :																					
	6005.35	--	Fabrics specified in Subheading Note 1 to this chapter	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.36	--	Other, unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.37	--	Other, dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.38	--	Other, of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.39	--	Other, printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of artificial fibres :																					
	6005.41	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.42	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.43	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.44	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6005.90	-	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
60.06			**Other knitted or crocheted fabrics.**																					
	6006.10	-	Of wool or fine animal hair	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of cotton :																					
	6006.21	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6006.22	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6006.23	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6006.24	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of synthetic fibres :																					
	6006.31	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6006.32	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6006.33	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6006.34	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Of artificial fibres :																					
	6006.41	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6006.42	--	Dyed	kg		Rs.18/ = per kg				Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6006.43	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6006.44	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	6006.90	-	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover :

(a) Goods of heading 62.12;
(b) Worn clothing or other worn articles of heading 63.09; or
(c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09),composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimeter in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments. "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11 :

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
(b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition,and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8.- Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10.- Articles of this Chapter may be made of metal thread.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
61.01			**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**																					
	6101.20	-	Of cotton	u						Free	Free		5%	4.5%		Rs.50/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.160/= per unit		2.5%	
	6101.30	-	Of man-made fibres	u						Free	Free		5%	4.5%		Rs.50/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.160/= per unit		2.5%	
	6101.90	-	Of other textile materials	u						Free	Free		5%	4.5%		Rs.50/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.160/= per unit		2.5%	
61.02			**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.**																					
	6102.10	-	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6102.20	-	Of cotton	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6102.30	-	Of man-made fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6102.90	-	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
61.03			**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**																					
	6103.10	-	Suits	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
		-	Ensembles :																					
	6103.22	--	Of cotton	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6103.23	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6103.29	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
		-	Jackets and blazers :																					
	6103.31	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6103.32	--	Of cotton	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6103.33	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6103.39	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
		-	Trousers, bib and brace overalls, breeches and shorts :																					
	6103.41	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6103.42	--	Of cotton	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6103.43	--	Of synthetic fibres	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6103.49	--	Of other textile materials	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
61.04			**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**																					
		-	Suits :																					
	6104.13	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	6104.19	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
		-	Ensembles :																					
	6104.22	--	Of cotton	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.23	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.29	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
		-	Jackets and blazers :																					
	6104.31	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.32	--	Of cotton	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.33	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.39	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
		-	Dresses :																					
	6104.41	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.42	--	Of cotton	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.43	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.44	--	Of artificial fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.49	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
		-	Skirts and divided skirts :																					
	6104.51	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.52	--	Of cotton	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.53	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.59	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
		-	Trousers, bib and brace overalls, breeches and shorts :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	6104.61	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.62	--	Of cotton	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.63	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6104.69	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
61.05			**Men's or boys' shirts, knitted or crocheted.**																					
	6105.10	-	Of cotton	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6105.20	-	Of man-made fibres	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6105.90	-	Of other textile materials	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
61.06			**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**																					
	6106.10	-	Of cotton	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6106.20	-	Of man-made fibres	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6106.90	-	Of other textile materials	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
61.07			**Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**																					
		-	Underpants and briefs :																					
	6107.11	--	Of cotton	u			Rs.67.5/= per unit			Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6107.12	--	Of man-made fibres	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6107.19	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
		-	Nightshirts and pyjamas :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	6107.21	--	Of cotton	u			Rs.67.5/= per unit			Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6107.22	--	Of man-made fibres	u			Rs.67.5/= per unit			Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6107.29	--	Of other textile materials	u			Rs.67.5/= per unit			Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
		-	Other :																					
	6107.91	--	Of cotton	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6107.99	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
61.08			**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.**																					
		-	Slips and petticoats :																					
	6108.11	--	Of man-made fibres	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6108.19	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
		-	Briefs and panties :																					
	6108.21	--	Of cotton	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6108.22	--	Of man-made fibres	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6108.29	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
		-	Nightdresses and pyjamas :																					
	6108.31	--	Of cotton	u			Rs.67.5/= per unit			Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6108.32	--	Of man-made fibres	u			Rs.67.5/= per unit			Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6108.39	--	Of other textile materials	u			Rs.67.5/= per unit			Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
		-	Other :																					
	6108.91	--	Of cotton	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6108.92	--	Of man-made fibres	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	6108.99	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
61.09			**T-shirts, singlets and other vests, knitted or crocheted.**																					
	6109.10	-	Of cotton	u		Rs.90/= per unit	Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6109.90	-	Of other textile materials	u		Rs.95/= per unit				Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
61.10			**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted (+).**																					
		-	Of wool or fine animal hair :																					
	6110.11	--	Of wool	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6110.12	--	Of Kashmir (cashmere) goats	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6110.19	--	Other	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6110.20	-	Of cotton	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6110.30	-	Of man-made fibres	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6110.90	-	Of other textile materials	u			Rs.90/= per unit			Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
61.11			**Babies' garments and clothing accessories, knitted or crocheted.**																					
	6111.20	-	Of cotton	kg						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per Unit		2.5%	
	6111.30	-	Of synthetic fibres	kg						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per Unit		2.5%	
	6111.90	-	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per Unit		2.5%	
61.12			**Track suits, ski suits and swimwear, knitted or crocheted.**																					
		-	Track suits:																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	6112.11	--	Of cotton	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/= per unit		2.5%	
	6112.12	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.75/= per unit	18%	Ex		Rs.150/= per unit	12% or Rs.120/=		2.5%	
	6112.19	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/=		2.5%	
	6112.20	-	Ski suits	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
		-	Men's or boys' swimwear :																					
	6112.31	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6112.39	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
		-	Women's or girls' swimwear :																					
	6112.41	--	Of synthetic fibres	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
	6112.49	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or Rs.160/= per unit		2.5%	
61.13	6113.00		**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.**	kg			Rs.90/= per kg			Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%	
61.14			**Other garments, knitted or crocheted.**																					
	6114.20	-	Of cotton	kg			Rs.67.5/= per kg			Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
	6114.30	-	Of man-made fibres	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
	6114.90	-	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
61.15			**Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.**																					
	6115.10	-	Graduated compression hosiery, (for example, stockings for varicose veins)	kg						Free	Free		5%	4.5%		Rs.300/= per kg	18%	Ex		Rs.650/= per kg	Rs.500/= per kg		2.5%	
		-	Other Panty hose and tights :																					
	6115.21	--	Of synthetic fibres, measuring per single yarn less than 67 decitex	kg						Free	Free		5%	4.5%		Rs.300/= per kg	18%	Ex		Rs.650/= per kg	Rs.500/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	6115.22	--	Of synthetic fibres, measuring per single yarn 67 decitex or more	kg						Free	Free		5%	4.5%		Rs.300/= per kg	18%	Ex		Rs.650/= per kg	Rs.500/= per kg		2.5%	
	6115.29	--	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.300/= per kg	18%	Ex		Rs.650/= per kg	Rs.500/= per kg		2.5%	
	6115.30	-	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	kg						Free	Free		5%	4.5%		Rs.300/= per kg	18%	Ex		Rs.650/= per kg	Rs.500/= per kg		2.5%	
		-	Other :																					
	6115.94	--	Of wool or fine animal hair	kg						Free	Free		5%	4.5%		Rs.375/= per kg	18%	Ex		Rs.750/= per kg	12% or Rs.600/= per kg		2.5%	
	6115.95	--	Of cotton	kg						Free	Free		5%	4.5%		Rs.375/= per kg	18%	Ex		Rs.750/= per kg	12% or Rs.600/= per kg		2.5%	
	6115.96	--	Of synthetic fibres	kg						Free	Free		5%	4.5%		Rs.375/= per kg	18%	Ex		Rs.750/= per kg	12% or Rs.600/= per kg		2.5%	
	6115.99	--	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.375/= per kg	18%	Ex		Rs.750/= per kg	12% or Rs.600/= per kg		2.5%	
61.16			**Gloves, mittens and mitts, knitted or crocheted.**																					
	6116.10	-	Impregnated, coated, covered or laminated with plastics or rubber	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
		-	Other :																					
	6116.91	--	Of wool or fine animal hair	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
	6116.92	--	Of cotton	kg		Rs.68/= per kg				Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
	6116.93	--	Of synthetic fibres	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
	6116.99	--	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
61.17			**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**																					
	6117.10	-	Shawls, scarves, mufflers, mantillas, veils and the like	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
	6117.80	-	Other accessories :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	6117.80.10	---	Knee and ankle guards	kg		Rs.68/= per kg				Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
	6117.80.20	---	Ties, bow ties and cravats	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
	6117.80.90	---	Other	kg						Free	Free		Free		Free	Rs.75/= per kg	18%	Ex		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%	
	6117.90	-	Parts	kg						Free	Free		Free			20%	18%	Ex					2.5%	

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover :

(a) Worn clothing or other worn articles of heading 63.09; or
(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear),a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11

4.- Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

5.- For the purposes of heading 62.09 :

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
(b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

6.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

7.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garmentsare to be classified in the headings covering women's or girls' garments.

10.- Articles of this Chapter may be made of metal thread.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
62.01			**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**																					
	6201.20	-	Of wool or fine animal hair	u						Free	Free		5%	4.5%		RS.100/= per unit	18%	Ex		RS.200/= per unit	12% or RS.160/= per unit		2.5%	
	6201.30	-	Of cotton	u						Free	Free		5%	4.5%		RS.100/= per unit	18%	Ex		RS.200/= per unit	12% or RS.160/= per unit		2.5%	
	6201.40	-	Of man-made fibres	u						Free	Free		5%	4.5%		RS.100/= per unit	18%	Ex		RS.200/= per unit	12% or RS.160/= per unit		2.5%	
	6201.90	-	Of other textile materials	u						Free	Free		5%	4.5%		RS.100/= per unit	18%	Ex		RS.200/= per unit	12% or RS.160/= per unit		2.5%	
62.02			**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.**																					
	6202.20	-	Of wool or fine animal hair	u						Free	Free		5%	4.5%		RS.100/= per unit	18%	Ex		RS.200/= per unit	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6202.30	-	Of cotton	u						Free	Free		5%	4.5%		RS.100/= per unit	18%	Ex		RS.200/= per unit	12% or RS.160/= per unit		2.5%	
	6202.40	-	Of man-made fibres	u						Free	Free		5%	4.5%		RS.100/= per unit	18%	Ex		RS.200/= per unit	12% or RS.160/= per unit		2.5%	
	6202.90	-	Of other textile materials	u						Free	Free		5%	4.5%		RS.100/= per unit	18%	Ex		RS.200/= per unit	12% or RS.160/= per unit		2.5%	
62.03			**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**																					
		-	Suits :																					
	6203.11	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.12	--	Of synthetic fibres:																					
		---	Woven by Handloom:																					
	6203.12.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.12.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.12.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.12.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.19	--	Of other textile materials:																					
		---	Woven by Handloom:																					
	6203.19.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.19.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.19.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.19.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Ensembles :																					
	6203.22	--	Of cotton																					
		---	Woven by Handloom																					
	6203.22.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.22.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.22.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.22.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.23	--	Of synthetic fibres																					
		---	Woven by Handloom :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6203.23.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.23.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.23.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.23.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.29	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6203.29.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.29.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.29.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.29.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Jackets and blazers :																					
	6203.31	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.32	--	Of cotton :																					
		---	Woven by Handloom :																					
	6203.32.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.32.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.32.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.32.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.33	--	Of synthetic fibres :																					
		---	Woven by Handloom :																					
	6203.33.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.33.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.33.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6203.33.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.39	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6203.39.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.39.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.39.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.39.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Trousers, bib and brace overalls, breeches and shorts :																					
	6203.41	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.42	--	Of cotton :																					
		---	Woven by Handloom :																					
	6203.42.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.42.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.42.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.42.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.43	--	Of synthetic fibres :																					
		---	Woven by Handloom :																					
	6203.43.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.43.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.43.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.43.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.49	--	Of other textile materials :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		---	Woven by Handloom :																					
	6203.49.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.49.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.49.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6203.49.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
62.04			**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**																					
		-	Suits :																					
	6204.11	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.12	--	Of cotton :																					
		---	Woven by Handloom :																					
	6204.12.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.12.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.12.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.12.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.13	--	Of synthetic fibres :																					
		---	Woven by Handloom :																					
	6204.13.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.13.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.13.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.13.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.19	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6204.19.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.19.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6204.19.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.19.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Ensembles :																					
	6204.21.00	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.22	--	Of cotton :																					
		---	Woven by Handloom :																					
	6204.22.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.22.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.22.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.22.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.23	--	Of synthetic fibres :																					
		---	Woven by Handloom :																					
	6204.23.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.23.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.23.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.23.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.29	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6204.29.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.29.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.29.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.29.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Jackets and blazers :																					
	6204.31	--	Of wool or fine animal hair	u						Free	Free		Free	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.32	--	Of cotton :																					
		---	Woven by Handloom :																					
	6204.32.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6204.32.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.32.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.32.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.33	--	Of synthetic fibres :																					
		---	Woven by Handloom :																					
	6204.33.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.33.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.33.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.33.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.39	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6204.39.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.39.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.39.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.39.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Dresses :																					
	6204.41	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.42	--	Of cotton :																					
		---	Woven by Handloom :																					
	6204.42.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.42.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.42.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6204.42.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.43	--	Of synthetic fibres :																					
		---	Woven by Handloom :																					
	6204.43.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.43.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.43.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.43.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.44	--	Of artificial fibres :																					
		---	Woven by Handloom :																					
	6204.44.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.44.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.44.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.44.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.49	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6204.49.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.49.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.49.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.49.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Skirts and divided skirts :																					
	6204.51	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.52	--	Of cotton :																					
		---	Woven by Handloom :																					
	6204.52.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.52.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.52.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.52.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.53	--	Of synthetic fibres :																					
		---	Woven by Handloom :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6204.53.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.53.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.53.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.53.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.59	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6204.59.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.59.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.59.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.59.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Trousers, bib and brace overalls, breeches and shorts :																					
	6204.61	--	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.62	--	Of cotton :																					
		---	Woven by Handloom :																					
	6204.62.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.62.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.62.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.62.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.63	--	Of synthetic fibres :																					
		---	Woven by Handloom :																					
	6204.63.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.63.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.63.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6204.63.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.69	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6204.69.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.69.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.69.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6204.69.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
62.05			**Men's or boys' shirts.**																					
	6205.20	-	Of cotton :																					
		---	Woven by Handloom :																					
	6205.20.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6205.20.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6205.20.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6205.20.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6205.30	-	Of man-made fibres :																					
		---	Woven by Handloom :																					
	6205.30.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6205.30.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6205.30.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6205.30.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6205.90	-	Of other textile materials :																					
		---	Woven by Handloom :																					
	6205.90.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6205.90.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6205.90.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6205.90.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
62.06			**Women's or girls' blouses, shirts and shirt-blouses.**																					
	6206.10	-	Of silk or silk waste :																					
		---	Woven by Handloom :																					
	6206.10.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.10.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.10.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.10.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.20	-	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.30	-	Of cotton :																					
		---	Woven by Handloom :																					
	6206.30.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.30.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.30.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.30.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.40	-	Of man-made fibres :																					
		---	Woven by Handloom :																					
	6206.40.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.40.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.40.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.40.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6206.90	-	Of other textile materials :																					
		---	Woven by Handloom :																					
	6206.90.11	----	Printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.90.19	----	Other	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.90.20	---	Other, printed by batik process	u	L		Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6206.90.90	---	Other	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
62.07			**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**																					
		-	Underpants and briefs :																					
	6207.11	--	Of cotton	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.19	--	Of other textile materials	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	10%	Ex	Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Nightshirts and pyjamas :																					
	6207.21	--	Of cotton :																					
		---	Woven by Handloom :																					
	6207.21.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.21.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.21.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.21.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.22	--	Of man-made fibres :																					
		---	Woven by Handloom :																					
	6207.22.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.22.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.22.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.22.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.29	--	Of other textile materials :																					
		---	Woven by Handloom :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6207.29.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.29.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.29.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.29.90	---	Other	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Other :																					
	6207.91	--	Of cotton :																					
		---	Woven by Handloom :																					
	6207.91.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.91.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.91.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.91.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.99	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6207.99.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.99.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.99.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6207.99.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
62.08			**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.**																					
		-	Slips and petticoats :																					
	6208.11	--	Of man-made fibres :																					
		---	Woven by Handloom :																					
	6208.11.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.11.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.11.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.11.90	---	Other	u						Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6208.19	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6208.19.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.19.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.19.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.19.90	---	Other	u						Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
		-	Night dresses and pyjamas :																					
	6208.21	--	Of cotton :																					
		---	Woven by Handloom :																					
	6208.21.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.21.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.21.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.21.90	---	Other	u						Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.22	--	Of man-made fibres :																					
		---	Woven by Handloom :																					
	6208.22.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.22.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.22.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.22.90	---	Other	u						Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.29	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6208.29.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.29.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.29.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6208.29.90	---	Other	u						Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
			Other :																					
	6208.91	--	Of cotton :																					
		---	Woven by Handloom :																					
	6208.91.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6208.91.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6208.91.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6208.91.90	---	Other	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6208.92	--	Of man-made fibres :																					
		---	Woven by Handloom :																					
	6208.92.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6208.92.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6208.92.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6208.92.90	---	Other	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6208.99	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6208.99.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6208.99.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6208.99.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6208.99.90	---	Other	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
62.09			**Babies' garments and clothing accessories.**																					
	6209.20	-	Of cotton	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6209.30	-	Of synthetic fibres	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
	6209.90	-	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
62.10			**Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07.**																					
	6210.10	-	Of fabrics of heading 56.02 or 56.03	kg			Rs.90 /= per kg			Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6210.20	-	Other garments, of the type described in heading 62.01	u			Rs.90 /= per unit			Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6210.30	-	Other garments, of the type described in heading 62.02	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex		Rs.200/= per unit	12% or RS.160/= per unit		2.5%	
	6210.40	-	Other men's or boys' garments	kg			Rs.90 /= per kg			Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6210.50	-	Other women's or girls' garments	kg			Rs.90 /= per kg			Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
62.11			**Track suits, ski suits and swimwear; other garments.**																					
		-	Swimwear :																					
	6211.11	--	Men's or boys'	u						Free	Free		5%	4.5%		RS.100/ = per unit	18%	10%	Ex	RS.200/= per unit	12% or RS.160/= per unit		2.5%	
	6211.12	--	Women's or girls'	u						Free	Free		5%	4.5%		RS.100/ = per unit	18%	10%	Ex	RS.200/= per unit	12% or RS.160/= per unit		2.5%	
	6211.20	-	Ski suits	u						Free	Free		5%	4.5%		RS.100/ = per unit	18%	10%	Ex	RS.200/= per unit	12% or RS.160/= per unit		2.5%	
		-	Other garments, men's or boys' :																					
	6211.32	--	Of cotton :																					
		---	Woven by Handloom :																					
	6211.32.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.32.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.32.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.32.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.33	--	Of man-made fibres :																					
		---	Woven by Handloom :																					
	6211.33.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.33.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.33.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.33.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.39	--	Of other textile materials :																					
		---	Woven by Handloom :																					
	6211.39.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.39.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6211.39.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.39.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
		-	Other garments, women's or girls' :																					
	6211.42	--	Of cotton :																					
		---	Woven by Handloom :																					
	6211.42.11	----	Saree, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.42.12	----	Other, saree	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.42.13	----	Other, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.42.19	----	Other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
		---	Other :																					
	6211.42.91	----	Saree, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.42.92	----	Saree, other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.42.93	----	Other, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.42.99	----	Other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.43	--	Of man-made fibres :																					
		---	Woven by Handloom :																					
	6211.43.11	----	Saree, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.43.12	----	Saree, other	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.43.13	----	Other, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.43.19	----	Other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
		---	Other :																					
	6211.43.91	----	Saree, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.43.92	----	Saree, other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.43.93	----	Other, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.43.99	----	Other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
		--	Of other textile materials :																					
		---	Woven by Handloom :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6211.49.11	----	Saree, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.49.12	----	Saree, other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.49.13	----	Other, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.49.19	----	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
		---	Other :																					
	6211.49.91	----	Saree, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.49.92	----	Saree, other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.49.93	----	Other, printed by Batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6211.49.99	----	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
62.12			**Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**																					
	6212.10	-	Brassieres	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6212.20	-	Girdles and panty-girdles	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6212.30	-	Corselettes	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6212.90	-	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per	18%	Ex	Ex	Rs.200/= per kg	12% or RS.160/=		2.5%	
62.13			**Handkerchiefs.**																					
	6213.20	-	Of cotton :																					
		---	Woven by Handloom :																					
	6213.20.11	----	Printed by batik process	kg	L	Rs.90/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6213.20.19	----	Other	kg	L	Rs.90/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6213.20.20	---	Other, printed by batik process	kg	L	Rs.90/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6213.20.90	---	Other	kg		Rs.90/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6213.90	-	Of other textile materials :																					
		---	Woven by Handloom :																					
	6213.90.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6213.90.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6213.90.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
	6213.90.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or RS.160/= per unit		2.5%	
62.14			**Shawls, scarves, mufflers, mantillas, veils and the like.**																					
	6214.10	-	Of silk or silk waste :																					
		---	Woven by Handloom :																					
	6214.10.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.10.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.10.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.10.90	---	Other	u						Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.20	-	Of wool or fine animal hair	u						Free	Free		5%	4.5%		Rs.75/ = per unit	18%	10%	Ex	Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.30	-	Of synthetic fibres :																					
		---	Woven by Handloom :																					
	6214.30.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.30.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.30.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.30.90	---	Other	u						Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.40	-	Of artificial fibres :																					
		---	Woven by Handloom :																					
	6214.40.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.40.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.40.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.40.90	---	Other	u						Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.90	-	Of other textile materials :																					
		---	Woven by Handloom :																					
	6214.90.11	----	Printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6214.90.19	----	Other	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.90.20	---	Other, printed by batik process	u	L					Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
	6214.90.90	---	Other	u						Free	Free		5%	4.5%		Rs.75/ = per unit	18%	Ex		Rs.150/= per unit	12% or RS.120/= per unit		2.5%	
62.15			**Ties, bow ties and cravats.**																					
	6215.10	-	Of silk or silk waste	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	6215.20	-	Of man-made fibres	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	6215.90	-	Of other textile materials	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
62.16	6216.00		**Gloves, mittens and mitts.**	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	Ex		Rs.150/= per kg	12% or RS.120/= per unit		2.5%	
62.17			**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**																					
	6217.10	-	Accessories	kg						Free	Free		Free		Free	20%	18%	10%	6%				2.5%	
	6217.90	-	Parts	kg						Free	Free		Free		Free	20%	18%	10%	6%				2.5%	

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover :

(a) Goods of Chapters 56 to 62; or
(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods :
(a) Articles of textile materials :
(i) Clothing and clothing accessories, and parts thereof;
(ii) Blankets and travelling rugs;
(iii) Bed linen, table linen, toilet linen and kitchen linen;
(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

(i) they must show signs of appreciable wear, and
(ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note:

1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO),chlorfenapyr (ISO), deltamethrin (INN,ISO),lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
			I.- OTHER MADE UP TEXTILE ARTICLES																				
63.01			**Blankets and travelling rugs.**																				
	6301.10	-	Electric blankets	u						Free	Free		5%	4.5%		Rs.100/= per unit	18%	Ex	Ex	Rs.200/= per unit	12% or Rs.160/= per unit		2.5%
	6301.20	-	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6301.30	-	Blankets (other than electric blankets) and travelling rugs, of cotton	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6301.40	-	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6301.90	-	Other blankets and travelling rugs	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
63.02			**Bed linen, table linen, toilet linen and kitchen linen.**																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
	6302.10	-	Bed linen, knitted or crocheted	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	10%	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
		-	Other bed linen, printed :																				
	6302.21	--	Of cotton :																				
		---	Woven by Handloom :																				
	6302.21.11	----	Printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.21.19	----	Other	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.21.20	---	Other, printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.21.90	---	Other	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.22	--	Of man-made fibres :																				
		---	Woven by Handloom :																				
	6302.22.11	----	Printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.22.19	----	Other	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.22.20	---	Other, printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.22.90	---	Other	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.29	--	Of other textile materials :																				
		---	Woven by Handloom :																				
	6302.29.11	----	Printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.29.19	----	Other	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.29.20	---	Other, printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.29.90	---	Other	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
		-	Other bed linen :																				
	6302.31	--	Of cotton :																				
	6302.31.10	---	woven by Handloom	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.31.90	---	Other	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.32	--	Of man-made fibres :																				
	6302.32.10	---	Woven by Handloom	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.32.90	---	Other	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.39	--	Of other textile materials :																				
	6302.39.10	---	Woven by Handloom	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.39.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.40	-	Table linen, knitted or crocheted	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	10%	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
		-	Other table linen :																				
	6302.51	--	Of cotton :																				
		---	Woven by Handloom :																				
	6302.51.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.51.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.51.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.51.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.53	--	Of man-made fibres :																				
		---	Woven by Handloom :																				
	6302.53.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.53.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.53.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.53.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.59	--	Of other textile materials :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
		---	Woven by Handloom :																				
	6302.59.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.59.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.59.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.59.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.60	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:																				
	6302.60.10	---	Handloom	kg	L	Rs.95/= per kg				Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.60.90	---	Other	kg		Rs.95/= per kg				Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
		-	Other :																				
	6302.91	--	Of cotton :																				
		---	Woven by Handloom :																				
	6302.91.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.91.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.91.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.91.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.93	--	Of man-made fibres :																				
		---	Woven by Handloom :																				
	6302.93.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.93.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.93.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.93.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.99	--	Of other textile materials :																				
		---	Woven by Handloom :																				
	6302.99.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.99.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
	6302.99.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.99.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
63.03			**Curtains (including drapes) and interior blinds; curtain or bed valances.**																				
		-	Knitted or crocheted :																				
	6303.12	--	Of synthetic fibres	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%
	6303.19	--	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%
		-	Other :																				
	6303.91	--	Of cotton	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%
	6303.92	--	Of synthetic fibres	kg						Free	Free		5%	4.5%	Free	Free	18%	10%					2.5%
	6303.99	--	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%
63.04			**Other furnishing articles, excluding those of heading 94.04.**																				
		-	Bedspreads :																				
	6304.11	--	Knitted or crocheted	kg		Free				Free	Free		5%	4.5%	Free	Free	18%	10%	Ex				2.5%
	6304.19	--	Other :																				
	6304.19.10	---	woven by Handloom	kg	L	Rs.84/= per kg				Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.19.90	---	Other	kg		Rs.84/= per kg				Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.20	-	Bed nets specified in Subheading Note 1 to this Chapter	kg		Rs.84/= per kg				Free	Free		5%	4.5%		Rs.100/= per kg	18%	10%	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
		-	Other :																				
	6304.91	--	Knitted or crocheted	kg		Rs.84/= per kg				Free	Free		5%	4.5%		Rs.100/= per kg	18%	10%	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.92	--	Not knitted or crocheted, of cotton :																				
	6304.92.10	---	woven by Handloom	kg	L	Rs.84/= per kg				Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.92.90	---	Other	kg		Rs.84/= per kg				Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.93	--	Not knitted or crocheted, of synthetic fibres :																				
	6304.93.10	---	woven by Handloom	kg	L	Rs.84/= per kg				Free	Free		5%	4.5%		Rs.100/= per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
	6304.93.90	---	Other	kg		Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.99	--	Not knitted or crocheted, of other textile materials :																				
	6304.99.10	---	woven by Handloom	kg	L	Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.99.90	---	Other	kg		Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
63.05			**Sacks and bags, of a kind used for the packing of goods (+).**																				
	6305.10	-	Of jute or of other textile bast fibres of heading 53.03 :																				
	6305.10.10	---	Jute bags not knitted or crocheted	kg		5%				Free	Free		5%	4.5%		10%	18%	10%	6%	15%	20%		2.5%
	6305.10.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%	15%	20%		2.5%
	6305.20	-	Of cotton	kg						Free	Free		5%	4.5%	Free	Free	18%	10%	6%				2.5%
		-	Of man-made textile materials :																				
	6305.32	--	Flexible intermediate bulk containers	kg						Free	Free		5%	4.5%	Free	Rs. 25/= per kg	18%	10%	6%	Rs. 25/= per kg	Free		2.5%
	6305.33	--	Other, of polyethylene or polypropylene strip or the like	kg						Free	Free		5%	4.5%		Rs. 25/= per kg	18%	10%	6%	Rs. 25/= per kg	20%		2.5%
	6305.39	--	Other	kg						Free	Free		5%	4.5%		Rs. 25/= per kg	18%	10%	6%	Rs. 25/= per kg	20%		2.5%
	6305.90	-	Of other textile materials	kg						Free	Free		5%	4.5%		Rs. 25/= per kg	18%	10%	6%	Rs. 25/= per kg	20%		2.5%
63.06			**Tarpaulins, awnings and sunblinds; tents(including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.**																				
		-	Tarpaulins, awnings and sunblinds :																				
	6306.12	--	Of synthetic fibres	kg						Free	Free		5%	4.5%		Free	18%	10%	6%	10%	12%		2.5%
	6306.19	--	Of other textile materials	kg						Free	Free		5%	4.5%		Free	18%	10%	6%	10%	12%		2.5%
		-	Tents (including temporary canopies and similar articles) :																				
	6306.22	--	Of synthetic fibres	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
	6306.29	--	Of other textile materials	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
	6306.30	-	Sails	kg						Free	Free		5%	4.5%		20%	18%	Ex		30%	24%		2.5%
	6306.40	-	Pneumatic mattresses	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
	6306.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
63.07			**Other made up articles, including dress patterns.**																				
	6307.10	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
	6307.20	-	Life-jackets and life-belts	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
	6307.90	-	Other																				
	6307.90.10	---	Face masks	kg	L	10%				Free	Free		5%	4.5%		20%	18%	Ex		30%	24%		2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
	6307.90.90	---	Other	kg		10%				Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
			II.- SETS																				
63.08	6308.00		**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**	kg						Free	Free		5%	4.5%		Rs.25/ = per kg	18%	10%	6%	Rs.50/= per kg	24% or Rs.40/= per kg		2.5%
			III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS																				
63.09	6309.00		**Worn clothing and other worn articles.**																				
	6309.00.10	---	Blankets	kg	LS					Free	Free		5%	4.5%		10%	18%	Ex		15%	24%		2.5%
	6309.00.90	---	Other	kg	L					Free	Free		5%	5%		10%	18%	10%	6%	15%	24%		2.5%
63.10			**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**																				
	6310.10	-	Sorted :																				
	6310.10.10	---	Used	kg	LS					Free	Free		5%	4.5%		10%	18%	Ex		15%	24%		2.5%
	6310.10.90	---	Other	kg	LS					Free	Free		5%	4.5%		10%	18%	10%	6%	15%	24%		2.5%
	6310.90	-	Other :																				
	6310.90.10	---	Used	kg	LS					Free	Free		5%	4.5%		10%	18%	Ex		15%	24%		2.5%
	6310.90.90	---	Other	kg	LS					Free	Free		5%	4.5%		10%	18%	10%	6%	15%	24%		2.5%

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover :

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
(c) Worn footwear of heading 63.09;
(d) Articles of asbestos (heading 68.12);
(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
(f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter :

(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
(b)the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter :

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
(b)the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails,protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to :

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
64.01			**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.**																					
	6401.10	-	Footwear incorporating a protective metal toe-cap	2u												Rs. 300 per pair	18%	Ex		Rs.700/= per pair			2.5%	
		-	Other footwear :																					
	6401.92	--	Covering the ankle but not covering the knee	2u												Rs. 300 per pair	18%	Ex		Rs.700/= per pair			2.5%	
	6401.99	--	Other	2u												Rs. 300 per pair	18%	Ex		Rs.700/= per pair			2.5%	
64.02			**Other footwear with outer soles and uppers of rubber or plastics.**																					
		-	Sports footwear :																					
	6402.12	--	Ski-boots, cross-country ski footwear and snowboard boots	2u									Free	Free		Rs. 300 per pair	18%	Ex		Rs.700/= per pair	12% or Rs.480/= per pair		2.5%	
	6402.19	--	Other:																					
	6402.19.11	---	Football shoes and rugby shoes	2u									Free	Free	Free	Free	18%	Ex					2.5%	
	6402.19.19	---	Other	2u									Free	Free		Rs. 300 per pair	18%	Ex		Rs.700/= per pair			2.5%	
	6402.20	-	Footwear with upper straps or thongs assembled to the sole by means of plugs	2u												Rs. 300 per pair	18%	Ex		Rs.700/= per pair			2.5%	
		-	Other footwear :																					
	6402.91	--	Covering the ankle	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
	6402.99	--	Other	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
64.03			**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**																					
		-	Sports footwear :																					
	6403.12	--	Ski-boots, cross-country ski footwear and snowboard boots	2u									Free	Free		Rs. 300 per pair	18%	Ex		Rs.700/= per pair	12% or Rs.480/= per pair		2.5%	
	6403.19	--	Other :																					
	6403.19.11	---	Football shoes, rugby shoes	2u									Free	Free	Free	Free	18%	Ex					2.5%	
	6403.19.19	---	Other	2u									Free	Free		Rs. 300 per pair	18%	Ex		Rs.700/= per pair			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6403.20	-	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u												Rs. 300 per pair	18%	Ex		Rs.700/= per pair			2.5%	
	6403.40	-	Other footwear, incorporating a protective metal toe-cap	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
		-	Other footwear with outer soles of leather :																					
	6403.51	--	Covering the ankle	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
	6403.59	--	Other	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
		-	Other footwear :																					
	6403.91	--	Covering the ankle	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
	6403.99	--	Other	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
64.04			**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**																					
		-	Footwear with outer soles of rubber or plastics :																					
	6404.11	--	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	2u									Free	Free		20%	18%	Ex		Rs.700/= per pair			2.5%	
	6404.19	--	Other	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
	6404.20	-	Footwear with outer soles of leather or composition leather	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
64.05			**Other footwear.**																					
	6405.10	-	With uppers of leather or composition leather	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
	6405.20	-	With uppers of textile materials	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	
	6405.90	-	Other	2u												20%	18%	Ex		Rs.700/= per pair			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
64.06			**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.**																					
	6406.10	-	Uppers and parts thereof, other than stiffeners	kg												20%	18%	10%		10% or RS.1400/= per kg			2.5%	
	6406.20	-	Outer soles and heels, of rubber or plastics :																					
	6406.20.10	---	Heels	kg							Free		5%	4.5%		20%	18%	10%					2.5%	
	6406.20.90	---	Other	kg							Free		5% or Rs.23/= per pair	5% or Rs.23/= per pair		10% or Rs.50/= per pair	18%	10%		15% or RS.70/= per pair			2.5%	
	6406.90	-	Other :																					
	6406.90.10	---	Of wood	Kg							Free				10.0%	20%	18%	Ex					2.5%	
		---	Of Other Materials :																					
	6406.90.91	----	Uppers attached to inner soles	Kg							Free		5% or Rs.23/= per pair	5% or Rs. 23/= per pair		20% Rs.95/= per pair	18%	10%		Rs.800/= per pair or Rs.1300/= per kg			2.5%	
	6406.90.99	----	Other	Kg							Free		5%	4.50%		20%	18%	10%					2.5%	

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover :
(a) Worn headgear of heading 63.09;
(b) Asbestos headgear (heading 68.12); or
(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
65.01	6501.00		**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**	kg						Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
65.02	6502.00		**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
[65.03]																								
65.04	6504.00		**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**																					
	6504.00.10	---	of Palmyrah	kg		18%				Free	Free		5%	5%		20%	18%	Ex		10% or Rs.150/= per kg			2.5%	
	6504.00.90	---	Other	kg		18%				Free	Free		5%	5%		20%	18%	Ex		10% or Rs.150/= per kg			2.5%	
65.05	6505.00		**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**																					
	6505.00.10	---	Hair- nets of any material, whether or not lined or trimmed	kg		15%				Free	Free		5%	5%		20%	18%	10%		10% or Rs.150/= per kg			2.5%	
	6505.00.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%		10% or Rs.150/= per kg			2.5%	
65.06			**Other headgear, whether or not lined or trimmed.**																					
	6506.10	-	Safety headgear :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6506.10.10	---	Basic safety healmets for worksites, mines and similar locations	u						Free	Free		5%	4.5%		20%	18%	10%	6%	25% or Rs.300/= per unit	20% or Rs.160/= per unit		2.5%	
	6506.10.20	---	Safety helmets of the kind worn by motor - cycle riders and covering the back of the head down to the base of the wearer's skull, (excluding those of the four National Sub divisions below), neither having a chin - guard protruding from the head cover, nor having provision for attaching such a chin guard,with or without a visor but not having a coated or tinted visor that obstructs identification of the wearer, imported subject to SLS -517 standard	u	S					Free	Free		5%	4.5%		20%	18%	10%		Rs.250/= per unit			2.5%	
	6506.10.30	---	Special safety healmets of the kind worn during motor vehicle/motor cycle racing or sporting events,or for special purposes such as security activities, imported subject to SLS -517 (Category -A) standard and prior Import Control approval	u	L/S					Free	Free		5%	4.5%		20%	18%	10%	6%	Rs.150/= per unit	20% or Rs.160/= per unit		2.5%	
	6506.10.40	---	Sporting safety helmets (elongated helmets) of the kind worn push-bicycle racing events, imported subject to prior Import Control approval	u	L					Free	Free		5%	4.5%		20%	18%	10%	6%	Rs.150/= per unit	20% or Rs.160/= per unit		2.5%	
	6506.10.50	---	Half helmets (not covering the back of the skull) of the kind worn by motorcyclists, imported subject to prior Import Control approval	u	L					Free	Free		5%	4.5%		20%	18%	Ex		Rs.150/= per unit			2.5%	
	6506.10.90	---	Other	u	L					Free	Free		5%	4.5%		20%	18%	10%		Rs.150/= per unit			2.5%	
		-	Other :																					
	6506.91	--	Of rubber or of plastics :																					
	6506.91.10	---	Bathing caps	kg						Free	Free		5%	5%	20.0%	20%	18%	10%	6%	10%	Free		2.5%	
	6506.91.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%		30% or Rs.200/= per kg			2.5%	
	6506.99	--	Of other materials :																					
	6506.99.10	---	Bathing caps	kg						Free	Free		5%	5%	20.0%	20%	18%	10%	6%	10%	Free		2.5%	
	6506.99.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%		30% or Rs.200/= per kg			2.5%	
65.07	6507.00		**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**	kg		18%				Free	Free		5%	5%		20%	18%	10%		5% or Rs.75/= per kg			2.5%	

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Notes.

1.- This Chapter does not cover :

(a) Measure walking-sticks or the like (heading 90.17);
(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
66.01			**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) (+).**																					
	6601.10	-	Garden or similar umbrellas	u												20%	18%	10%		30% or Rs.200/= per unit			2.5%	
		-	Other :																					
	6601.91	--	Having a telescopic shaft	u												20%	18%	10%		30% or Rs.200/= per unit			2.5%	
			Umbrella (non-folding and folding)		S																			
	6601.99	--	Other	u												20%	18%	10%		30% or Rs. 200/= per unit			2.5%	
			Umbrella (non-folding and folding)		S																			
66.02			**Walking-sticks, seat-sticks, whips, riding-crops and the like**																					
	6602.00.10	---	White canes for the blind	u						Free	Free		Free	Free	Free	Free	Ex	Ex					2.5%	
	6602.00.90	---	Other	u						Free	Free		5%	5%	20.0%	20%	18%	Ex		10%	Free		2.5%	
66.03			**Parts, trimmings and accessories of articles of heading 66.01 or 66.02.**																					
	6603.20	-	Umbrella frames, including frames mounted on shafts (sticks)	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6603.90	-	Other	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	

Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

1.- This Chapter does not cover :
(a) Straining cloth of human hair (heading 59.11);
(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
(c) Footwear (Chapter 64);
(d) Headgear or hair-nets (Chapter 65);
(e) Toys, sports requisites or carnival articles (Chapter 95); or
(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover :
(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover :

(a) Articles of glass (Chapter 70); or
(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
67.01	6701.00		**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**	kg		15%				Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
67.02			**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**																					
	6702.10	-	Of plastics **(Garlands only)**	kg	B					Free	Free		5%	5%		20%	18%	10%		18% or Rs.1000/ = per kg			2.5%	
	6702.90	-	Of other materials	kg						Free	Free		5%	5%		20%	18%	10%		18% or Rs.1000/ = per kg			2.5%	
67.03	6703.00		**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**	kg		15%				Free	Free		5%	5%	20.0%	20%	18%	Ex		5%	Free		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
67.04			**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**																					
		-	Of synthetic textile materials :																					
	6704.11	--	Complete wigs	kg		15%				Free	Free		5%	5%	20.0%	20%	18%	Ex		10%	Free		2.5%	
	6704.19	--	Other	kg		15%				Free	Free		5%	5%	20.0%	20%	18%	Ex		10%	Free		2.5%	
	6704.20	-	Of human hair	kg		18%				Free	Free		5%	5%	20.0%	20%	18%	Ex		10%	Free		2.5%	
	6704.90	-	Of other materials	kg		15%				Free	Free		5%	5%	20.0%	20%	18%	Ex		10%	Free		2.5%	

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

1.- This Chapter does not cover :

(a) Goods of Chapter 25;
(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
(d) Articles of Chapter 71;
(e) Tools or parts of tools, of Chapter 82;
(f) Lithographic stones of heading 84.42;
(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
(h) Dental burrs (heading 90.18);
(ij) Articles of Chapter 91 (for example, clocks and clock cases);
(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
(l) Articles of Chapter 95 (for example, toys, games and sports requisites);
(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or oheading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils) , heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
(n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

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			
68.01	6801.00		**Setts, curbstones and flagstones, of natural stone (except slate).**	kg											20%	20%	18%	Ex		5%	Free		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			
68.02			**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**																					
	6802.10	-	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg												20%	18%	10%		18% or Rs.35/= per kg			2.5%	
		-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :																					
	6802.21	--	Marble, travertine and alabaster	kg												20%	18%	10%		35% or Rs.35/= per kg			2.5%	
	6802.23	--	Granite	kg					Free							Free	18%	10%	6%	15% or Rs.40/= per kg	16% or Rs.24/= per kg		2.5%	
	6802.29	--	Other stone	kg					17.5%							20%	18%	10%		18% or Rs.15/= per kg			2.5%	
		-	Other :																					
	6802.91	--	Marble, travertine and alabaster																					
	6802.91.10	---	Unpolished marble slabs, merely cut, with epoxy application on one side and glass fibre netting on the other side	kg											Free	Free	18%	10%	6%				2.5%	
	6802.91.90	---	Other	kg												20%	18%	10%		18% or Rs.15/= per kg			2.5%	
	6802.92	--	Other calcareous stone	kg					17.5%							20%	18%	10%		18% or Rs.15/= per kg			2.5%	
	6802.93	--	Granite	kg					17.5%							20%	18%	10%	6%	18% or Rs.15/= per kg	16% or Rs.32/= per kg		2.5%	
	6802.99	--	Other Stone :																					
	6802.99.10	---	Balls for crushing mills	kg											10%	20%	18%	Ex					2.5%	
	6802.99.90	---	Other	kg					17.5%							20%	18%	10%		35% or Rs.30/= per kg			2.5%	
68.03	6803.00		**Worked slate and articles of slate or of agglomerated slate.**	kg												20%	18%	10%		15% or Rs.50/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
68.04			**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials (+) .**																				
	6804.10	-	Millstones and grindstones for milling, grinding or pulping	kg		18%				Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
		-	Other millstones, grindstones, grinding wheels and the like :																					
	6804.21	--	Of agglomerated synthetic or natural diamond	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	6804.22	--	Of other agglomerated abrasives or of ceramics	kg		18%				Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	6804.23	--	Of natural stone	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	6804.30	-	Hand sharpening or polishing stones	kg						Free	Free		5%	4.5%	10%	30%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
68.05			**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.**																					
	6805.10	-	On a base of woven textile fabric only	kg									5%	5%		20%	18%	10%		10%			2.5%	
	6805.20	-	On a base of paper or paperboard only	kg									5%	5%		20%	18%	10%		10%			2.5%	
	6805.30	-	On a base of other materials	kg									5%	5%		20%	18%	10%		10%			2.5%	
68.06			**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 of Chapter 69.**																					
	6806.10	-	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls :																					
	6806.10.10	---	Ceramic fibre waste	kg	L					Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	6806.10.90	---	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	6806.20	-	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter mixtures thereof)	kg		15.0%				Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	6806.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	10%		13% or Rs.15/= per kg			2.5%	
68.07			**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**																					
	6807.10	-	In rolls	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%	
	6807.90	-	Other	kg		15.0%				Free	Free		5%	4.5%		20%	18%	10%					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
68.08	6808.00		**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.**	kg						Free	Free		5%	4.5%		20%	18%	Ex		10% or Rs.35/= per kg			2.5%	
68.09			**Articles of plaster or of compositions based on plaster.**																					
		-	Boards, sheets, panels, tiles and similar articles, not ornamented :																					
	6809.11	--	Faced or reinforced with paper or paperboard only :																					
	6809.11.10	---	Waste gypsum wallboard or plaster boading arising from the demolishing of building	kg	L					Free	Free		5%	5%		20%	18%	Ex		18% or Rs.20/= per kg			2.5%	
	6809.11.20	---	Gypsum plaster board, both sides with un worked paper or paper board	kg						Free	Free		5%	5%		20%	18%	10%		18% or Rs.10/= per kg			2.5%	
	6809.11.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%		18% or Rs.20/= per kg			2.5%	
	6809.19	--	Other :																					
	6809.19.10	---	Waste gypsum wallboard or laster board arising from the demolishing of building	kg	L					Free	Free		5%	5%		20%	18%	Ex		18% or Rs.20/= per kg			2.5%	
	6809.19.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%		18% or Rs.20/= per kg			2.5%	
	6809.90	-	Other articles	kg						Free	Free		5%	5%		20%	18%	10%		18% or Rs.20/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
68.10			**Articles of cement, of concrete or of artificial stone, whether or not reinforced (+).**																					
		-	Tiles, flagstones, bricks and similar articles :																					
	6810.11	--	Building blocks and bricks :																					
	6810.11.10	---	Concrete cement blocks encasing industrial waste sludge	kg	LS					Free	Free		5%	5%		20%	18%	Ex		18%	28%		2.5%	
	6810.11.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
			Cement Tiles	kg	S																			
	6810.19	--	Other	kg						Free	Free		5%	5%		20%	18%	10%		18%			2.5%	
			Cement Tiles		S																			
		-	Other articles :																					
	6810.91	--	Prefabricated structural components for building or civil engineering	kg		15%				Free	Free		5%	5%		20%	18%	10%		18%			2.5%	
	6810.99	--	Other :																					
	6810.99.10	---	Concrete cement blocks encasing industrial waste sludge	kg	LS					Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
	6810.99.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%		18%			2.5%	
68.11			**Articles of asbestos-cement, of cellulose fibre-cement or the like.**																					
	6811.40	-	Containing asbestos :																					
	6811.40.10	---	Corrugated sheets	kg											20%	20%	18%	Ex		5%	Free		2.5%	
			Asbestos Cement Corrugated Sheets		S																			
	6811.40.20	---	Other sheets, panels, tiles and similar articles	kg												20%	18%	Ex		18%	28%		2.5%	
			Asbestos Cement Flat Sheets	kg	S																		2.5%	
	6811.40.30	---	Tubes, pipes and tube or pipe fittings	kg						Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
	6811.40.40	---	Packing washers and joints	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	6811.40.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	18%	28%		2.5%	
		-	Not containing asbestos :																					
	6811.81	--	Corrugated sheets	kg						Free				5%		20%	18%	Ex		5%			2.5%	
	6811.82	--	Other sheets, panels, tiles and similar articles	kg						Free			7.5%	5%		20%	18%	10%		18%			2.5%	
	6811.89	--	Other articles :																					
	6811.89.10	---	Packing washers and joints	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%	
	6811.89.90	---	Other	kg						Free	Free		5%	5%		20%	18%	Ex		18%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
68.12			**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**																				
	6812.80	-	Of crocidolite	kg		15%				Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
		-	Other :																					
	6812.91	--	Clothing, clothing accessories, footwear and headgear	kg		15%				Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	6812.99	--	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
68.13			**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.**																				
	6813.20	-	Containing asbestos	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
		-	Not containing asbestos :																					
	6813.81	--	Brake linings and pads	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%	
	6813.89	--	Other	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%	
68.14			**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.**																				
	6814.10	-	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg		15%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
	6814.90	-	Other	kg		15%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
68.15			**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.**																				
		-	Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :																				
	6815.11	--	Carbon fibres	kg						Free	Free		5%	5%		20%	18%	Ex		10%			2.5%	
	6815.12	--	Fabrics of carbon fibres	kg						Free	Free		5%	5%		20%	18%	Ex		10%			2.5%	
	6815.13	--	Other articles of carbon fibres	kg						Free	Free		5%	5%		20%	18%	Ex		10%			2.5%	
	6815.19	--	Other	kg						Free	Free		5%	5%		20%	18%	Ex		10%			2.5%	
	6815.20	-	Articles of peat	kg		15%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Other articles :																					
	6815.91	--	Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	kg		15%				Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
	6815.99	--	Other	kg						Free	Free		5%	5%		20%	18%	10%		10%			2.5%	

Chapter 69

Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping:

(a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;

(b) Articles heated to temperatures less than 800°C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and

(c) Ceramic articles are obtained by firing inorganic, non-metalic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, *inter alia,* clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2.- This Chapter does not cover :

(a) Products of heading 28.44;
(b) Articles of heading 68.04;
(c) Articles of Chapter 71 (for example, imitation jewellery);
(d) Cermets of heading 81.13;
(e) Articles of Chapter 82;
(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
(g) Artificial teeth (heading 90.21);
(h) Articles of Chapter 91 (for example, clocks and clock cases);
(ij) Articles of Chapter 94 (for example, furniture ,luminaires and lighting fittings, prefabricated buildings);
(k) Articles of Chapter 95 (for example, toys, games and sports requisites);
(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking\pipes); or
(m) Articles of Chapter 97 (for example, works of art).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS																					
69.01	6901.00		**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**																					
	6901.00.10	---	Magnesite and magnesite chrome bricks	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex					2.5%	
	6901.00.90	---	Other	kg		15%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
69.02			**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths (+) .**																					
	6902.10	-	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, or expressed as MgO, CaO or Cr2O3 :																					
	6902.10.10	---	Magnesite and magnesite chrome bricks	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6902.10.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
	6902.20	-	Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	kg		18%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
	6902.90	-	Other	kg		18%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
69.03			**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.**																					
	6903.10	-	Containing, by weight, more than 50% of free carbon																					
	6903.10.10	---	Crucibles	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6903.10.90	---	Other	kg		15%				Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6903.20	-	Containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2) :																					
	6903.20.10	---	Crucibles	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6903.20.90	---	Other	kg		15%				Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6903.90	-	Other :																					
	6903.90.10	---	Crucibles	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6903.90.90	---	Other	kg		15%				Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
			II.- OTHER CERAMIC PRODUCTS																					
69.04			**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**																					
	6904.10	-	Building bricks	1000 u												20%	18%	Ex		15%	Free		2.5%	
	6904.90	-	Other	kg												20%	18%	10%	6%	15%	Free		2.5%	
69.05			**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**																					
	6905.10	-	Roofing tiles	kg	S					Free	Free					20%	18%	10%		30%			2.5%	
	6905.90	-	Other	kg						Free	Free					20%	18%	Ex		15%			2.5%	
69.06	6906.00		**Ceramic pipes, conduits, guttering and pipe fittings.**	kg						Free	Free		5%	5%		20%	18%	10%		15%			2.5%	
69.07			**Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.**																					
		-	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :																					
	6907.21	--	Of a water absorption coefficent by weight not exceeding 0.5% :																					
	6907.21.10	---	Wall tiles	m^2												20% or Rs. 150/= per m^2	18%	10%		35% or Rs.520/= per m^2			2.5%	
			Ceramic Tiles and Porcelain Tiles		S																			
	6907.21.90	---	Other	m^2												20% or Rs. 150/= per m^2	18%	10%		35% or Rs.520/= per m^2			2.5%	
			Ceramic Tiles and Porcelain Tiles		S																			
	6907.22	--	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10% :																					
	6907.22.10	---	Wall tiles	m^2												20% or Rs. 150/= per m^2	18%	10%		18% or Rs.260/= per m^2			2.5%	
			Ceramic Tiles and Porcelain Tiles		S																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6907.22.90	---	Other	m^2												20% or Rs. 150/= per m^2	18%	10%		35% or Rs.520/= per m^2			2.5%	
			Ceramic Tiles and Porcelain Tiles		S																			
	6907.23	--	Of a water absorption coefficient by weight exceeding 10% :																					
	6907.23.10	---	Wall tiles	m^2												20% or Rs. 150/= per m^2	18%	10%		18% Rs.260/= per m^2			2.5%	
			Ceramic Tiles and Porcelain Tiles		S																			
	6907.23.90	---	Other	m^2												20% or Rs. 150/= per m^2	18%	10%		35% or Rs.520/= per m^2			2.5%	
			Ceramic Tiles and Porcelain Tiles		S																			
	6907.30	-	Mosaic cubes and the like, other than those of subheading 6907.40	m^2												20% or Rs. 150/= per m^2	18%	Ex		35% or Rs.520/= per m^2			2.5%	
			Ceramic Tiles and Porcelain Tiles		S																			
	6907.40	-	Finishing ceramics	m^2												20% or Rs. 150/= per m2	18%	10%		18% or Rs.260/= per m2			2.5%	
			Ceramic Tiles and Porcealain Tiles		S																			
[69.08]																								
69.09			**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods (+) .**																					
		-	Ceramic wares for laboratory, chemical of other technical uses :																					
	6909.11	--	Of porcelain or china	kg						Free	Free		5%	5%		20%	18%	10%		5%			2.5%	
	6909.12	--	Articles having a hardness equivalent to 9 or more on the Mohs scale	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
	6909.19	--	Other :																					
	6909.19.10	---	Filter Candles	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	6909.19.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
	6909.90	-	Other	kg		18%	18.0%			Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
69.10			**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**																					
	6910.10	-	Of porcelain or china :																					
	6910.10.10	---	Squatting pans	u		18% or Rs.30/= per kg										20% or Rs. 35/= per kg	18%	10%	6%	Rs. 50/- per kg	Free		2.5%	
	6910.10.20	---	Water Closet Flushing Systems and Urinal Flushing Systems	u												20%	18%	10%		Rs. 100/- per kg			2.5%	
	6910.10.30	---	Water Closet Pans and Water Closet Suits	u												20%	18%	10%		Rs. 100/- per kg			2.5%	
	6910.10.90	-	Other :	u												20%	18%	10%		Rs. 100/- per kg			2.5%	
	6910.90	-	Other :																					
	6910.90.10	---	Squatting pans	u		18% or Rs.30/= per kg										20% or Rs. 35/= per kg	18%	10%	6%	Rs. 50/- per kg	Free		2.5%	
	6910.90.20	---	Other	u												20%	18%	10%		Rs. 100/- per kg			2.5%	
	6910.90.30	---	Other	u												20%	18%	10%		Rs. 100/- per kg			2.5%	
	6910.90.90	---	Other	u												20%	18%	10%		Rs. 100/- per kg			2.5%	
69.11			**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**																					
	6911.10	-	Tableware and kitchenware	kg												20% or Rs. 40/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
			Porcelain and Ceramic Tableware		S																			
	6911.90	-	Other	kg												20% or Rs. 40/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
69.12	6912.00		**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:**																					
	6912.00.10	---	Tableware	kg												20% or Rs. 30/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
			Porcelain and Ceramic Tableware		S																			
	6912.00.90	---	Other	kg												20% or Rs. 30/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
69.13			**Statuettes and other ornamental ceramic articles.**																					
	6913.10	-	Of porcelain or china	kg									Free	Free		Rs.40 per Kg	18%	10%		Rs.80/= per kg			2.5%	
	6913.90	-	Other :																					
	6913.90.10	---	Ornaments	kg									Free	Free		Rs.40 per Kg	18%	10%		Rs.80/= per kg			2.5%	
	6913.90.90	---	Other	kg									Free	Free		Rs.40 per Kg	18%	10%		Rs.80/= per kg			2.5%	
69.14			**Other ceramic articles.**																					
	6914.10	-	Of porcelain or china :																					
	6914.10.10	---	Handicraft	kg												20% or Rs. 50/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
	6914.10.90	---	Other	kg												20% or Rs. 50/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
	6914.90	-	Other :																					
	6914.90.10	---	Handicraft	kg												20% or Rs. 40/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
	6914.90.90	---	Other	kg												20% or Rs. 40/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	

Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover :

(a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
(b) Articles of Chapter 71 (for example, imitation jewellery);
(c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
(d) Front windscreens (windshields), rear windows and other windows,framed, for vehicles of Chapters 86 to 88;
(e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
(f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
(g) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
(h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
(ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

(a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
(b) cutting to shape does not affect the classification of glass in sheets;
(c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infrared light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression "glass wool" means :

(a) Mineral wools with a silica (SiO_2) content not less than 60 % by weight;
(b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
70.01	7001.00	-	**Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass.**																					
	7001.00.10	---	Waste and scrap containing lithium-tantalum and lithium-niobium	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7001.00.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
70.02			**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**																					
	7002.10	-	Balls	kg		7.5%				Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
	7002.20	-	Rods	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Tubes :														18%							
	7002.31	--	Of fused quartz or other fused silica	kg		7.5%				Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
	7002.32	--	Of other glass having a linear coeffcient of expansion not exceeding $5x10^{-6}$ per Kelvin within a temperature range of 0 ^{0}C to 300 ^{0}C	kg		7.5%				Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	7002.39	--	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
70.03			**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**																					
		-	Non-wired sheets :																					
	7003.12	--	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m^2						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	7003.19	--	Other	m^2						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	7003.20	-	Wired sheets	m^2		7.5%				Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
	7003.30	-	Profiled	m^2		7.5%				Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
70.04			**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**																					
	7004.20	-	Glass, coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m^2		7.5%				Free	Free		5%	4.5%		10%	18%	10%		5%			2.5%	
	7004.90	-	Other glass	m^2		9.5%				Free	Free		5%	4.5%		10%	18%	10%		5%			2.5%	
70.05			**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**																					
	7005.10	-	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m^2						Free	Free		5%	4.5%		10%	18%	10%		5%			2.5%	
		-	Other non-wired glass :																					
	7005.21	--	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m^2						Free	Free		5%	4.5%		10%	18%	10%		8%			2.5%	
	7005.29	--	Other	m^2						Free	Free		5%	4.5%		10%	18%	10%		8%			2.5%	
	7005.30	-	Wired glass	m^2		7.5%				Free	Free		5%	4.5%		10%	18%	Ex		5%			2.5%	
70.06	7006.00		**Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.**	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
70.07			**Safety glass, consisting of toughened (tempered) or laminated glass.**																					
		-	Toughened (tempered) safety glass :																					
	7007.11	--	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg						Free	Free		5%	4.5%		20%	18%	10%		8%			2.5%	
	7007.19	--	Other	m^2						Free	Free		5%	4.5%		20%	18%	10%		8%			2.5%	
		-	Laminated safety glass :																					
	7007.21	--	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg						Free	Free		5%	4.5%		Rs.40 per Kg	18%	10%					2.5%	
	7007.29	--	Other	m^2						Free	Free		5%	4.5%		Rs.45 per Kg	18%	10%					2.5%	
70.08	7008.00		**Multiple-walled insulating units of glass.**	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
70.09			**Glass mirrors, whether or not framed, including rear-view mirrors.**																					
	7009.10	-	Rear-view mirrors for vehicles	kg									5%	4.5%		20%	18%	10%		Rs.25/= per kg			2.5%	
		-	Other :																					
	7009.91	--	Unframed	kg												20%	18%	10%		5% or Rs.60/= per kg			2.5%	
	7009.92	--	Framed	kg												20%	18%	10%		5% or Rs.60/= per kg			2.5%	
70.10			**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**																					
	7010.10	-	Ampoules	kg											10.0%	10%	18%	Ex					2.5%	
	7010.20	-	Stoppers, lids and other closures	kg											10.0%	10%	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7010.90	-	Other :																					
	7010.90.10	---	Bottles of a capacity not exceeding 100 ml	kg		Free									Free	Free	18%	10%	6%				2.5%	
	7010.90.90	---	Other	kg		18%										20%	18%	10%					2.5%	
70.11			**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.**																					
	7011.10	-	For electric lighting	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7011.20	-	For cathode-ray tubes	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
	7011.90	-	Other	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
[70.12]																								
70.13			**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**																					
	7013.10	-	Of glass-ceramics	kg		15%				Free	Free		Free	Free		20%	18%	10%	6%	Rs.30/= per kg	Rs.32/= per kg		2.5%	
		-	Stemware drinking glasses other than of glass-ceramics :																					
	7013.22	--	Of lead crystal	kg		15%				Free	Free		Free	Free		20%	18%	10%	6%	Rs.30/= per kg	Rs.32/= per kg		2.5%	
	7013.28	--	Other	kg						Free	Free		5%	5%		20%	18%	10%		10% or Rs.90/= per kg			2.5%	
		-	Other drinking glasses other than of glass-ceramics :																					
	7013.33	--	Of lead crystal	kg		15%				Free	Free		Free	Free		20%	18%	10%	6%	Rs.30/= per kg	Rs.32/= per kg		2.5%	
	7013.37	--	Other	kg						Free	Free		5%	5%		20%	18%	10%		10% or Rs.90/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :																					
	7013.41	--	Of lead crystal	kg		15%				Free	Free		Free	Free		20%	18%	Ex		Rs.30/= per kg	Rs.32/= per kg		2.5%	
	7013.42	--	Of glass having a linear coeffcient of expansion not exceeding $5x10^{-6}$ per Kelvin within a temperature range of 0 ^{0}C to 300 ^{0}C	kg		15%				Free	Free		5%	5%		20%	18%	10%		10% or Rs.90/= per kg			2.5%	
	7013.49	--	Other	kg						Free	Free		5%	5%		20%	18%	Ex		Rs.150/= per kg			2.5%	
		-	Other glassware :																					
	7013.91	--	Of lead crystal	kg						Free	Free		Free	Free		Rs.10 per Kg	18%	Ex		Rs.30/= per kg	Rs.32/= per kg		2.5%	
	7013.99	--	Other :																					
	7013.99.10	---	Infants' feeding bottles	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7013.99.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%		10% or Rs.90/= per kg			2.5%	
70.14	7014.00		**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**																					
	7014.00.10	---	Optical elements	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7014.00.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
70.15			**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**																					
	7015.10	-	Glasses for corrective spectacles	kg									6%	4.5%		10%	18%	Ex					2.5%	
	7015.90	-	Other	kg							Free		5%	4.5%		10%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
70.16			**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms**																				
	7016.10	-	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg						Free	Free		5%	5%		20%	18%	10%		5% or Rs.50/= per kg			2.5%	
	7016.90	-	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		5% or Rs.50/= per kg			2.5%	
70.17			**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**																					
	7017.10	-	Of fused quartz or other fused silica :																					
	7017.10.10	---	Instruments for testing of milk	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7017.10.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7017.20	-	Of other glass having a linear coeffcient of expansion not exceeding $5x10^{-6}$ per Kelvin within a temperature range of 0 ^{0}C to 300 ^{0}C :																					
	7017.20.10	---	Instruments for testing of milk	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7017.20.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7017.90	-	Other :																					
	7017.90.10	---	Instruments for testing of milk	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7017.90.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
70.18			**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.**																				
	7018.10	-	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg		18%				Free	Free		Free	Free	Free	20%	18%	10%	6%				2.5%	
	7018.20	-	Glass microspheres not exceeding 1 mm in diameter	kg						Free	Free		Free	Free	Free	20%	18%	10%	6%				2.5%	
	7018.90	-	Other	kg		18%				Free	Free		5%	5%	20.0%	20%	18%	10%	6%				2.5%	
70.19			**Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).**																					
		-	Silvers, rovings, yarn and chopped strands and mats thereof :																					
	7019.11	--	Chopped strands, of a length of not more than 50 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7019.12	--	Rovings	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.13	--	Other Yarn, silvers	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.14	--	Mechanically bonded mats	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.15	--	Chemically bonded mats	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Mechanically bonded fabrics :																					
	7019.61	--	Closed woven fabrics of rovings	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.62	--	Other closed fabrics of rovings	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.63	--	Closed woven fabrics, Plain weave, of yarns, not coated or laminated	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.64	--	Closed Woven fabrics, plain weave, of yarns, coated or laminated	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.65	--	Open woven fabrics of a width not exceeding 30 cm	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.66	--	Open woven fabrics of a width exceeding 30 cm	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Chemically bonded fabrics :														18%							
	7019.71	--	Veils (thin sheets)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.72	--	Other closed fabrics	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.73	--	Other open fabrics	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.80	-	Glass wool and articles of glass wool	kg						Free	Free		Free	Free	Free	Free	18%	Ex		5%	Free		2.5%	
	7019.90	-	Other :																					
	7019.90.10	---	Sanitary ware for indoor use	kg		18%				Free	Free		5%	5%		20%	18%	10%		5%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7019.90.20	---	For the manufacture of fibre glass fishing boats	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7019.90.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
70.20	7020.00		**Other articles of glass.**																					
	7020.00.10	---	Floats for fishing lines and nets	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
	7020.00.20	---	Identifiable parts for industrial machines or equipment	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	7020.00.30	---	Rods for operating 33 kV and 11 kV overhead line switches	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	7020.00.40	---	Screen filters for computer monitors	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7020.00.50	---	Glass inners for vacuum flasks or for other vacuum vessels	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	7020.00.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%				2.5%	

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Notes.

1.- Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly :

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.- This Chapter does not cover :

(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
(c) Goods of Chapter 32 (for example, lustres);
(d) Supported catalysts (heading 38.15);
(e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
(f) Articles of heading 43.03 or 43.04;
(g) Goods of Section XI (textiles and textile articles);
(h) Footwear, headgear or other articles of Chapter 64 or 65;
(ij) Umbrellas, walking-sticks or other articles of Chapter 66;
(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
(m) Arms or parts thereof (Chapter 93);
(n) Articles covered by Note 2 to Chapter 95;
(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

(*) The underlined portion of this Note constitutes an optional text.

4.- (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

(a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
(b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
(c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8.- Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression "articles of jewellery" means :

9.- For the purposes of heading 71.13, the expression "articles of jewellery" means :

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi precious stones, tortoise shell, mother-of pearl, ivory, natural or reconstituted amber, jet or coral.

10.- For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11.- For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

(*) The underlined portion of this Note constitutes an optional text.

Subheading Notes.

1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI - PRECIOUS STONES																					
71.01			**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport(+).**																					
	7101.10	-	Natural pearls	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Cultured pearls :																					
	7101.21	--	Unworked	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7101.22	--	Worked	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
71.02			**Diamonds, whether or not worked, but not mounted or set (+).**																					
	7102.10	-	Unsorted	carat						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Industrial :																					
	7102.21	--	Unworked or simply sawn, cleaved or bruted	carat						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7102.29	--	Other	carat						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Non-industrial :																					
	7102.31	--	Unworked or simply sawn, cleaved or bruted	carat						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7102.39	--	Other	carat						Free	Free		Free		Free	Free	18%	Ex					2.5%	
71.03			**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport (+).**																					
	7103.10	-	Unworked or simply sawn or roughly shaped																					
	7103.10.10	---	Precious stones	kg						Free	Free		Free		Free	Free	18%	Ex						
	7103.10.20	---	Semi-Precious stones	kg						Free	Free		Free		Free	Free	18%	Ex						
		-	Otherwise worked :																					
	7103.91	--	Rubies, sapphires and emeralds	carat						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7103.99	--	Other	carat						Free	Free		Free		Free	Free	18%	Ex					2.5%	
71.04			**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7104.10	-	Piezo-electric quartz	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Other, unworked or simply sawn or roughly shaped :																					
	7104.21	--	Diamonds	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7104.29	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Other :																					
	7104.91	--	Diamonds	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7104.99	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
71.05			**Dust and powder of natural or synthetic precious or semi-precious stones.**																					
	7105.10	-	Of diamonds	carat						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7105.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
			II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL																					
71.06			**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**																					
	7106.10	-	Powder	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Other :																					
	7106.91	--	Unwrought	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7106.92	--	Semi-manufactured	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
71.07	7107.00		**Base metals clad with silver, not further worked than semi-manufactured.**	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
71.08			**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**																					
		-	Non-monetary :																					
	7108.11	--	Powder	kg	L					Free	Free		4%		Free	20%	18%	Ex					2.5%	
	7108.12	--	Other unwrought forms	kg	L					Free	Free		4%		Free	20%	18%	Ex					2.5%	
	7108.13	--	Other semi-manufactured forms	kg	L					Free	Free		4%		Free	20%	18%	Ex					2.5%	
	7108.20	-	Monetary	kg	L					Free	Free		4%		Free	20%	18%	Ex					2.5%	
71.09	7109.00		**Base metals or silver, clad with gold, not further worked than semi-manufactured.**	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
71.10			**Platinum, unwrought or in semi-manufactured forms, or in powder form.**																					
		-	Platinum :																					
	7110.11	--	Unwrought or in powder form	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7110.19	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Palladium :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7110.21	--	Unwrought or in powder form	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7110.29	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Rhodium :																					
	7110.31	--	Unwrought or in powder form	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7110.39	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Iridium, osmium and ruthenium :																					
	7110.41	--	Unwrought or in powder form	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7110.49	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
71.11	7111.00		**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**	kg	L					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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
71.12			**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.**																					
	7112.30	-	Ash containing precious metal or precious metal compounds :																					
	7112.30.10	---	Containing gold, including metal clad with gold but excluding sweepings containing other precious metals	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7112.30.90	---	Other	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Other :																					
	7112.91	--	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7112.92	--	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7112.99	--	Other	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
			III.- JEWELLERY GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES																					
71.13			**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**																					
		-	Of precious metal whether or not plated or clad with precious metal :																					
	7113.11	--	Of silver, whether or not plated or clad with other precious metal :																					
	7113.11.10	---	Articles	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7113.11.90	---	Parts	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7113.19	--	Of other precious metal, whether or not plated or clad with precious metal :																					
		---	Articles :																					
	7113.19.11	----	Of Gold,22 karat or less	kg						Free	Free		Free	Free	Free	Free	18%	Ex		7%	8%		2.5%	
	7113.19.12	----	Of Gold,more than 22 karat	kg	LS					Free	Free		Free	Free	Free	Free	18%	Ex		7%	8%		2.5%	
	7113.19.19	----	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex		7%	8%		2.5%	
		---	Parts:																					
	7113.19.91	----	Of Gold,22 karat or less	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7113.19.92	----	Of Gold,more than 22 karat	kg	LS					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7113.19.99	----	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7113.20	-	Of base metal clad with precious metal:																					
	7113.20.10	---	Articles	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7113.20.90	---	Parts	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
71.14			**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Of precious metal whether or not plated or clad with precious metal :																					
	7114.11	--	Of silver, whether or not plated or clad with other precious metal	kg									Free	Free	Free	Free	18%	Ex					2.5%	
	7114.19	--	Of other precious metal, whether or not plated or clad with precious metal	kg									Free	Free	Free	Free	18%	10%	6%				2.5%	
	7114.20	-	Of base metal clad with precious metal	kg									Free	Free	Free	Free	18%	Ex					2.5%	
71.15			**Other articles of precious metal or of metal clad with precious metal.**																					
	7115.10	-	Catalysts in the form of wire cloth or grill, platinum	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7115.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
71.16			**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).**																					
	7116.10	-	Of natural or cultured pearls	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7116.20	-	Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
71.17			**Imitation Jewellery.**																					
		-	Of base metal, whether or not plated with precious metal :																					
	7117.11	--	Cuff-links and studs	kg						Free	Free		Free	Free	Free	Rs. 50 per Kg	18%	Ex		Rs.150/= per kg	Free		2.5%	
	7117.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%					2.5%	
	7117.90	-	Other	kg						Free	Free		Free	Free	Free	Rs. 50 per Kg	18%	Ex	6%	Rs.150/= per kg	Free		2.5%	
71.18			**Coin (+).**																					
	7118.10	-	Coin (other than gold coin), not being legal tender	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7118.90	-	Other :																					
	7118.90.10	---	Gold coin	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	7118.90.90	---	Other	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	

Chapter 72

Iron and steel

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits :

- not more than 10 % of chromium
- not more than 6 % of manganese
- not more than 3 % of phosphorus
- not more than 8 % of silicon
- a total of not more than 10 % of other elements

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following :

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon.
However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese

- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5mm.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hotrolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of :
- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not there by assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

- have indentations, ribs, grooves or other deformations produced during the rolling process(reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions :

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, ungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :

- 0.08 % or more of sulphur
- 0.1 % or more of lead
- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight :

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWERED FORM																					
72.01			**Pig iron and, Spiegeleisen in pigs, blocks or other primary forms.**																					
	7201.10	-	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7201.20	-	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7201.50	-	Alloy pig iron; spiegeleisen	kg		Free				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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
72.02			**Ferro-alloys.**																					
		-	Ferro-manganese :																					
	7202.11	--	Containing by weight more than 2% of carbon	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7202.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Ferro-silicon :																					
	7202.21	--	Containing by weight more than 55% of silicon	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7202.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7202.30	-	Ferro-silico-manganese	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Ferro-chromium :																					
	7202.41	--	Containing by weight more than 4% of carbon	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7202.49	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7202.50	-	Ferro-silico-chromium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7202.60	-	Ferro-nickel	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7202.70	-	Ferro-molybdenum	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7202.80	-	Ferro-tungsten and ferro-silico-tungsten	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other :																					
	7202.91	--	Ferro-titanium and ferro-silico-titanium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7202.92	--	Ferro-vanadium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7202.93	--	Ferro-niobium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7202.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
72.03			**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.**																					
	7203.10	-	Ferrous products obtained by direct reduction of iron ore	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7203.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
72.04			**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**																					
	7204.10	-	Waste and scrap of cast iron	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Waste and scrap of alloy steel :																					
	7204.21	--	Of stainless steel	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7204.29	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7204.30	-	Waste and scrap of tinned iron or steel	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other waste and scrap :																					
	7204.41	--	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7204.49	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7204.50	-	Remelting scrap ingots	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
72.05			**Granules and powders, of pig iron, spiegeleisen, iron or steel.**																					
	7205.10	-	Granules	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Powders :																					
	7205.21	--	Of alloy steel	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7205.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			II.- IRON AND NON-ALLOY STEEL																					
72.06			**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**																					
	7206.10	-	Ingots	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7206.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
72.07			**Semi-finished products of iron or non-alloy steel.**																					
		-	Containing by weight less than 0.25% of carbon :																					
	7207.11	--	Of rectangular (including square) cross-section, the width measuring less than twice the thickness																					
	7207.11.10	---	Billets	kg						Free	Free		Free	Free	Free	Free	18%	2.5%	6.0%				2.5%	
	7207.11.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7207.12	--	Other, of rectangular (other than square) cross-section																					
	7207.12.10	---	Billets	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7207.12.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7207.19	--	Other	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7207.20	-	Containing by weight 0.25% or more of carbon																					
	7207.20.10	---	Billets	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7207.20.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
72.08			**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.**																					
	7208.10	-	In coils, not further worked than hot-rolled, with patterns in relief	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other, in coils, not further worked than hot-rolled, pickled :																					
	7208.25	--	Of a thickness of 4.75 mm or more	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7208.26	--	Of a thickness of 3 mm or more but less than 4.75 mm	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7208.27	--	Of a thickness of less than 3 mm	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
		-	Other, in coils, not further worked than hot-rolled :																					
	7208.36	--	Of a thickness exceeding 10 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7208.37	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7208.38	--	Of a thickness of 3 mm or more but less than 4.75 mm	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7208.39	--	Of a thickness of less than 3 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7208.40	-	Not in coils, not further worked than hot-rolled, with patterns in relief	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other, not in coils, not further worked than hot-rolled :																					
	7208.51	--	Of a thickness exceeding 10 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7208.52	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7208.53	--	Of a thickness of 3 mm or more but less than 4.75 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7208.54	--	Of a thickness of less than 3 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7208.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
72.09			**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated (+).**																					
		-	In coils, not further worked than cold-rolled (cold-reduced) :																					
	7209.15	--	Of a thickness of 3 mm or more	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7209.16	--	Of a thickness exceeding 1 mm but less than 3 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7209.17	--	Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7209.18	--	Of a thickness of less than 0.5 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Not in coils, not further worked than cold-rolled (cold-reduced) :																					
	7209.25	--	Of a thickness of 3 mm or more	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7209.26	--	Of a thickness exceeding 1 mm but less than 3 mm	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7209.27	--	Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7209.28	--	Of a thickness of less than 0.5 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7209.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
72.10			**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated .**																					
		-	Plated or coated with tin :																					
	7210.11	--	Of a thickness of 0.5 mm or more	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7210.12	--	Of a thickness of less than 0.5 mm :																					
	7210.12.10	---	Printed	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7210.12.20	---	Electrolytic tin plates for the manufacture of metal fittings for tea chests	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7210.12.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7210.20	-	Plated or coated with lead, including terne-plate	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7210.30	-	Electrolytically plated or coated with zinc	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Otherwise plated or coated with zinc :																					
	7210.41	--	Corrugated	kg												20%	18%	10%		10%			2.5%	
	7210.49	--	Other :																					
	7210.49.10	---	Flat sheets, of a thickness not exceeding 0.17 mm, in rolls	kg											Free	Free	18%	10%	6%				2.5%	
		---	Flat sheets, of a thickness exceeding 0.17mm , in rolls																					
	7210.49.21	----	Galvanized and annealed (galvanealed)	kg											Free	Free	18%	10%	6%				2.5%	
	7210.49.22	----	Not further worked after hot dipping	kg												20%	18%	10%					2.5%	
	7210.49.29	----	Other	kg												20%	18%	10%					2.5%	
	7210.49.90	---	Other	kg												20%	18%	10%		5%			2.5%	
	7210.50	-	Plated or coated with chromium oxides or with chromium and chromium oxides	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Plated or coated with aluminium :														18%							
	7210.61	--	Plated or coated with aluminium-zinc alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7210.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7210.70	-	Painted, varnished or coated with plastics	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7210.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
72.11			**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.**																					
		-	Not further worked than hot-rolled :																					
	7211.13	--	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7211.14	--	Other, of a thickness of 4.75 mm or more	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7211.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Not further worked than cold-rolled (cold-reduced) :																					
	7211.23	--	Containing by weight less than 0.25% of carbon	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7211.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7211.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
72.12			**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated .**																					
	7212.10	-	Plated or coated with tin :																					
	7212.10.10	---	Electrolytic tin plate of a thickness not exceeding 0.22 mm	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7212.10.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7212.20	-	Electrolytically plated or coated with zinc :																					
	7212.20.10	---	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 Mpa	kg									4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	7212.20.90	---	Other	kg									Free	Free	Free	Free	18%	10%	6%				2.5%	
	7212.30	-	Otherwise plated or coated with zinc	kg												20% or Rs.35/= per kg	18%	10%					2.5%	
	7212.40	-	Painted, varnished or coated with plastics	kg		Free				Free	Free		5%	4.5%	Free	Free	18%	5%	2%				2.5%	
	7212.50	-	Otherwise plated or coated :																					
	7212.50.10	---	Plated or coated with chromium oxides or with chromium and chromium oxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7212.50.90	---	Other	kg						Free	Free		6.75%	4.5%		10%	18%	10%	6%				2.5%	
	7212.60	-	Clad	kg						Free	Free		6.75%	4.5%	Free	Free	18%	Ex					2.5%	
72.13			**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.**																					
	7213.10	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process :																					
	7213.10.10	---	Flattened circles and modified rectangles	kg												20%	18%	Ex		Rs.5/= per kg			2.5%	
			Ribbed Steel Bars for the Reinforcement of Concrete		S																			
	7213.10.90	---	Other	kg												20%	18%	Ex		5% or Rs.13/= per kg			2.5%	
			Ribbed Steel Bars for the Reinforcement of Concrete		S																			
	7213.20	-	Other, of free-cutting steel	kg						Free	Free		5%	4.5%		20%	18%	Ex		Rs.5/= per kg			2.5%	
		-	Other :																					
	7213.91	--	Of circular cross-section measuring less than 14 mm in diameter																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7213.91.10	----	Circular cross-section measuring less than 8 mm	kg	S					Free	Free		Free	Free		Rs.5/= per kg	18%	5%	6%	Rs.5/= per kg	Rs.12/= per kg		2.5%	
			Plain Steel Bars and Coils for the Reinforcement of Concrete / Hot Rolled Steel Bars for Structural and General Engineering Purposes *i) Round Bars* *ii) Square Bars* *iii) Flats*																					
	7213.91.90	----	Other	kg	S					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
			Plain Steel Bars and Coils for the Reinforcement of Concrete / Hot Rolled Steel Bars for Structural and General Engineering Purposes *i) Round Bars* *ii) Square Bars* *iii) Flats*																					
	7213.99	--	Other	kg	S					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
			Plain Steel Bars and Coils for the Reinforcement of Concrete / Hot Rolled Steel Bars for Structural and General Engineering Purposes *i) Round Bars* *ii) Square Bars* *iii) Flats*																					
72.14			**Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.**																					
	7214.10	-	Forged :																					
	7214.10.10	---	Flattened circles and modified rectangles	kg	S											20%	18%	Ex		Rs.5/= per kg			2.5%	
			Hot Rolled Steel Bars for Structural and General Engineering Purposes i) Round Bars ii) Square Bars iii) Flats																					
	7214.10.90	---	Other	kg	S											20%	18%	10%		5% or Rs.20/= per kg			2.5%	
			Plain Steel Bars and Coils for the Reinforcement of Concrete / Hot Rolled Steel Bars for Structural and General Engineering Purposes *i) Round Bars* *ii) Square Bars* *iii) Flats*																					
	7214.20	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :																					
	7214.20.10	---	Flattened circles and modified rectangles	kg												20%	18%	10%		Rs.10/=			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			Ribbed Steel Bars for the Reinforcement of Concrete	kg	S											20%	18%	10%		per kg			2.5%	
	7214.20.90	---	Other *Ribbed Steel Bars for the Reinforcement of Concrete*	kg	S											20%	18%	10%		5% or Rs.25/= per kg			2.5%	
	7214.30	-	Other, of free-cutting steel	kg												20%	18%	10%		Rs.5/= per kg			2.5%	
		-	Other :																					
	7214.91	--	Of rectangular (other than square) cross-section :																					
	7214.91.10	---	Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon *Plain Steel Bars and Coils for the Reinforcement of Concrete / Hot Rolled Steel Bars for Structural and General Engineering Purposes* *i) Round Bars* *ii) Square Bars* *iii) Flats*	kg	S											20%	18%	Ex		5% or Rs.20/= per kg			2.5%	
	7214.91.20	---	Other, containing by weight less than 0.25% of carbon, other than flat bars *Plain Steel Bars and Coils for the Reinforcement of Concrete / Hot Rolled Steel Bars for Structural and General Engineering Purposes* *i) Round Bars* *ii) Square Bars* *iii) Flats*	kg	S											20%	18%	Ex		5% or Rs.20/= per kg			2.5%	
	7214.91.90	---	Other Hot Rolled Steel Bars for Structural and General Engineering Purposes i) Round Bars ii) Square Bars iii) Flats	kg	S											Rs.5/= per kg	18%	10%		Rs.5= per kg			2.5%	
	7214.99	--	Other *Plain Steel Bars and Coils for the Reinforcement of Concrete / Hot Rolled Steel Bars for Structural and General Engineering Purposes* *i) Round Bars* *ii) Square Bars* *iii) Flats*	kg	S											20%	18%	10%		Rs.5/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
72.15			**Other bars and rods of iron or non-alloy steel .**																					
	7215.10	-	Of free-cutting steel, not further worked than cold-formed or cold-finished	kg						Free	Free		6%	4.5%		10%	18%	10%	6%				2.5%	
	7215.50	-	Other, not further worked than cold-formed or cold-finished	kg						Free	Free		6%	4.5%		10%	18%	10%	6%				2.5%	
			Ribbed Steel Bars for the Reinforcement of Concrete / Plain Steel Bars and Coils for the Reinforcement of Concrete / Hot Rolled Steel Bars for Structural and General Engineering Purposes *i) Round Bars* *ii) Square Bars* *iii) Flats*		S																			
	7215.90	-	Other	kg						Free	Free		6%	4.5%		10%	18%	10%	6%				2.5%	
			Plain Steel Bars and Coils for the Reinforcement of Concrete		S																			
72.16			**Angles, shapes and sections of iron or non-alloy steel (+).**																					
	7216.10	-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.5/= per kg			2.5%	
			Hot rolled structural steel sections *i) U sections* *ii) L sections* *iii) T sections*		S																			
		-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :																					
	7216.21	--	L sections	kg												20%	18%	10%		5% or Rs.20/= per kg			2.5%	
			Hot rolled structural steel sections *i) U sections* *ii) L sections* *iii) T sections*		S																			
	7216.22	--	T sections	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.5/= per kg			2.5%	
			Hot rolled structural steel sections *i) U sections* *ii) L sections* *iii) T sections*		S																			
		-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more :																					
	7216.31	--	U sections	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
			Hot rolled structural steel sections *i) U sections* *ii) L sections* *iii) T sections*		S																			
	7216.32	--	I sections	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	7216.33	--	H sections	kg						Free	Free		5%	4.5%	Free	Free	18%	10%	6%				2.5%	
	7216.40	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more																6%					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			Hot rolled structural steel sections *i) U sections* *ii) L sections* *iii) T sections*	kg	S					Free	Free		5%	4.5%		10%	18%	10%					2.5%	
	7216.50	-	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Hot rolled structural steel sections i) U sections ii) L sections iii) T sections		S																			
		-	Angles, shapes and sections, not further worked than cold-formed or cold- finished :																					
	7216.61	--	Obtained from flat-rolled products	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7216.69	--	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
		-	Other :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7216.91	--	Cold-formed or cold-finished from flat-rolled products	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7216.99	--	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
72.17			**Wire of iron or non-alloy steel .**																					
	7217.10	-	Not plated or coated, whether or not polished	kg		9.0%				Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Mild Steel Wires		S																			
	7217.20	-	Plated or coated with zinc :																					
	7217.20.10	---	Wire of a solid cross section in the shape of circles measuring less than 1.6 mm in diameter	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
			Mild Steel Wires		S																			
	7217.20.20	---	Wire of a solid cross section in the shape of circles measuring 1.6 mm in diameter or more but not exceeding 4 mm	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.6/= per kg			2.5%	
			Mild Steel Wires / Cold drawn mild steel wire for manufacture of wire-nails		S																			
	7217.20.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.6/= per kg			2.5%	
			Mild Steel Wires / Cold drawn mild steel wire for manufacture of wire-nails		S																			
	7217.30	-	Plated or coated with other base metals	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7217.90	-	Other																					
	7217.90.10	---	Plated or coated with plastics	kg						Free	Free		5%	4.5%		10%	18%	10%	6%	Rs.7/= per kg	Free		2.5%	
	7217.90.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%	Rs.6/= per kg	Free		2.5%	
			III.- STAINLESS STEEL																					
72.18			**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.**																					
	7218.10	-	Ingots and other primary forms	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other :																					
	7218.91	--	Of rectangular (other than square) cross-section	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7218.99	--	Other	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
72.19			**Flat-rolled products of stainless steel, of a width of 600 mm or more .**																					
		-	Not further worked than hot-rolled, in coils :																					
	7219.11	--	Of a thickness exceeding 10 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.12	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.13	--	Of a thickness of 3 mm or more but less than 4.75 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.14	--	Of a thickness of less than 3 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Not further worked than hot-rolled, in coils :																					
	7219.21	--	Of a thickness exceeding 10 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.22	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.23	--	Of a thickness of 3 mm or more but less than 4.75 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.24	--	Of a thickness of less than 3 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Not further worked than cold-rolled (cold-reduced) :																					
	7219.31	--	Of a thickness of 4.75 mm or more	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.32	--	Of a thickness of 3 mm or more but less than 4.75 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.33	--	Of a thickness exceeding 1 mm but less than 3 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.34	--	Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.35	--	Of a thickness of less than 0.5 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7219.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
72.20			**Flat-rolled products of stainless steel, of a width of less than 600 mm.**																					
		-	Not further worked than hot-rolled :																					
	7220.11	--	Of a thickness of 4.75 mm or more	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7220.12	--	Of a thickness of less than 4.75 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7220.20	-	Not further worked than cold-rolled (cold-reduced)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7220.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
72.21	7221.00.00		**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.**	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
72.22			**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**																					
		-	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :																					
	7222.11	--	Of circular cross-section	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
	7222.19	--	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7222.20	-	Bars and rods, not further worked than cold-formed or cold-finished	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7222.30	-	Other bars and rods	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7222.40	-	Angles, shapes and sections	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
72.23	7223.00		**Wire of stainless steel**	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL																					
72.24			**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.**																					
	7224.10	-	Ingots and other primary forms	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7224.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
72.25			**Flat-rolled products of other alloy steel, of a width of 600 mm or more .**																					
		-	Of silicon-electrical steel :																					
	7225.11	--	Grain-oriented	kg						Free	Free		Free	Free	Free	Free	18%	\					2.5%	
	7225.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7225.30	-	Other, not further worked than hot-rolled, in coils	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7225.40	-	Other, not further worked than hot-rolled, not in coils	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7225.50	-	Other, not further worked than cold-rolled (cold-reduced)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other :														18%							
	7225.91	--	Electrolytically plated or coated with zinc	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7225.92	--	Otherwise plated or coated with zinc	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
	7225.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex		5% or Rs.18/= per kg	12% or Rs.20/= per kg		2.5%	
72.26			**Flat-rolled products of other alloy steel, of a width of less than 600 mm (+).**																					
		-	Of silicon-electrical steel :																					
	7226.11	--	Grain-oriented	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7226.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7226.20	-	Of high speed steel	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other :																					
	7226.91	--	Not further worked than hot-rolled	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7226.92	--	Not further worked than cold-rolled (cold-reduced)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7226.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
72.27			**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**																					
	7227.10	-	Of high speed steel	kg						Free	Free		5%	4.5%	Free	Free	18%	Ex					2.5%	
	7227.20	-	Of silico-manganese steel	kg						Free	Free		5%	4.5%	Free	Free	18%	Ex					2.5%	
	7227.90	-	Other																					
			Plain Steel Bars and Coils for the Reinforcement of Concrete / Hot Rolled Steel Bars for Structural and General Engineering Purposes *i) Round Bars* *ii) Square Bars* *iii) Flats*	kg	S					Free	Free		5%	4.5%	10.0%	20%	18%	5%	6%				2.5%	
72.28			**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel .**																					
	7228.10	-	Bars and rods, of high speed steel	kg						Free	Free		5%	4.5%	Free	Free	18%	Ex					2.5%	
	7228.20	-	Bars and rods, of silico-manganese steel	kg						Free	Free		5%	4.5%	Free	Free	18%	Ex					2.5%	
	7228.30	-	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7228.40	-	Other bars and rods, not further worked than forged	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
	7228.50	-	Other bars and rods, not further worked than cold-formed or cold-finished	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
	7228.60	-	Other bars and rods	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7228.70	-	Angles, shapes and sections	kg						Free	Free		5%	4.5%	Free	Free	18%	10%	6%				2.5%	
	7228.80	-	Hollow drill bars and rods	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
72.29			**Wire of other alloy steel.**																					
	7229.20	-	Of silico-manganese steel	kg						Free	Free		5%	4.5%	Free	Free	18%	10%	6%				2.5%	
	7229.90	-	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%	Rs.6/= per kg	Free		2.5%	

Chapter 73

Articles of iron or steel

Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
73.01			**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.**																					
	7301.10	-	Sheet piling	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	7301.20	-	Angles, shapes and sections	kg		10%				Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
73.02			**Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.**																					
	7302.10	-	Rails	kg						Free	Free		5%	4.5%	Free	Free	18%	10%	6%				2.5%	
	7302.30	-	Switch blades, crossing frogs, point rods and other crossing pieces	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	7302.40	-	Fish-plates and sole plates	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	7302.90	-	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
73.03	7303.00		**Tubes, pipes and hollow profiles, of cast iron.**	kg						Free	Free		6%	4.5%		20%	18%	10%	6%				2.5%	
73.04			**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel (+).**																					
		-	Line pipe of a kind used for oil or gas pipelines :																					
	7304.11	--	Of stainless steel	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	7304.19	--	Other	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :																					
	7304.22	--	Drill pipe of stainless steel	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7304.23	--	Other drill pipe	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	7304.24	--	Other, of stainless steel :																					
	7304.24.10	---	Seamless tubes and pipes	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	7304.24.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7304.29	--	Other :																					
	7304.29.10	---	Seamless tubes and pipes	kg		5%				Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7304.29.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
		-	Other, of circular cross-section, of iron or non-alloy steel :																					
	7304.31	--	Cold-drawn or cold-rolled (cold-reduced) :																					
	7304.31.10	---	Seamless tubes and pipes	kg		5%				Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7304.31.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7304.39	--	Other :																					
	7304.39.10	---	Seamless tubes and pipes	kg		5%				Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7304.39.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
		-	Other, of circular cross-section, of stainless steel :																					
	7304.41	--	Cold-drawn or cold-rolled (cold-reduced) :																					
	7304.41.10	---	Seamless tubes and pipes	kg		5%				Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7304.41.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7304.49	--	Other :																					
	7304.49.10	---	Seamless tubes and pipes	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	7304.49.90	---	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
		-	Other, of circular cross-section, of other alloy steel :																					
	7304.51	--	Cold-drawn or cold-rolled (cold-reduced) :																					
	7304.51.10	---	Seamless tubes and pipes	kg		5%				Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7304.51.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7304.59	--	Other :																					
	7304.59.10	---	Seamless tubes and pipes	kg		5%				Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7304.59.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7304.90	-	Other :																					
	7304.90.10	---	Seamless tubes and pipes	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7304.90.90	---	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
73.05			**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel(+) .**																					
		-	Line pipe of a kind used for oil or gas pipelines :																					
	7305.11	--	Longitudinally submerged arc welded :																					
	7305.11.10	---	Over 20 cm diameter	kg		9%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7305.11.90	---	Other	kg		9%				Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7305.12	--	Other, longitudinally welded :																					
	7305.12.10	---	Over 20 cm diameter	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7305.12.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
	7305.19	--	Other :																					
	7305.19.10	---	Over 20 cm diameter	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7305.19.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7305.20	-	Casing of a kind used in drilling for oil or gas :																					
	7305.20.10	---	Over 20 cm diameter	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7305.20.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
		-	Other, welded :																					
	7305.31	--	Longitudinally welded :																					
	7305.31.10	---	High-pressure hydro-electric conduits of steel whether or not reinforced	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7305.31.20	---	Other over 20 cm diameter	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7305.31.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
	7305.39	--	Other :																					
	7305.39.10	---	High-pressure hydro-electric conduits of steel whether or not reinforced	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7305.39.20	---	Other over 20 cm diameter	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7305.39.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7305.90	-	Other :																					
	7305.90.10	---	High-pressure hydro-electric conduits of steel whether or not reinforced	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7305.90.20	---	Other over 20 cm diameter	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7305.90.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
73.06			**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel (+).**																					
		-	Line pipe of a kind used for oil or gas pipelines :																					
	7306.11	--	Welded, of stainless steel :																					
	7306.11.10	---	Over 20 cm diameter	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7306.11.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7306.19	--	Other :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7306.19.10	---	Over 20 cm diameter	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7306.19.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
		-	Casing and tubing of a kind used in drilling for oil or gas :																					
	7306.21	--	Welded, of stainless steel :																					
	7306.21.10	---	Over 20 cm diameter	kg		5%				Free	Free		5%	4.5%	10%	10%	18%	Ex					2.5%	
	7306.21.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7306.29	--	Other :																					
	7306.29.10	---	Over 20 cm diameter	kg		5%				Free	Free		10.83%	4.5%	10%	10%	18%	Ex					2.5%	
	7306.29.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7306.30	-	Other, welded, of circular cross-section, of iron or non-alloy steel	kg		5%				Free	Free		5%	4.5%		10%	18%	10%		13%			2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7306.40	-	Other, welded, of circular cross-section, of stainless steel :																					
	7306.40.10	---	Over 20 cm diameter	kg		5%				Free	Free		5%	4.5%		10%	18%	10%		4%			2.5%	
	7306.40.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%		4%			2.5%	
	7306.50	-	Other, welded, of circular cross-section, of other alloy steel :																					
	7306.50.10	---	Over 20 cm diameter	kg		5%				Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
	7306.50.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%					2.5%	
		-	Other, welded, of non-circular cross-section :																					
	7306.61	--	Of square or rectangular cross-section :																					
	7306.61.10	---	Over 20 cm diameter	kg		5%				Free	Free		5%	4.5%		10%	18%	10%					2.5%	
	7306.61.90	---	Other	kg						Free	Free		10.83%	4.5%		10%	18%	10%		13%			2.5%	
	7306.69	--	Of other non-circular cross-section :																					
	7306.69.10	---	Over 20 cm diameter	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	
	7306.69.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%		10%			2.5%	
	7306.90	-	Other :																					
	7306.90.10	---	Over 20 cm diameter	kg		9%				Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
	7306.90.90	---	Other	kg		9%				Free	Free		5%	4.5%		10%	18%	10%	6%	10%	16%		2.5%	
			Galvanized Steel Pipes and Sockets		S																			
73.07			**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**																					
		-	Cast fittings :																					
	7307.11	--	Of non-malleable cast iron	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7307.19	--	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
		-	Other, of stainless steel :																					
	7307.21	--	Flanges	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7307.22	--	Threaded elbows, bends and sleeves	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7307.23	--	Butt welding fittings	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7307.29	--	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
		-	Other :																					
	7307.91	--	Flanges	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7307.92	--	Threaded elbows, bends and sleeves	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7307.93	--	Butt welding fittings	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			
	7307.99	--	Other	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%				2.5%	
			Galvanized Steel Pipes and Sockets		S																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
73.08			**Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.**																					
	7308.10	-	Bridges and bridge-sections	kg											20%	20%	18%	10%	6%	10%	Free		2.5%	
		-	Towers and lattice masts:																					
	7308.20.10	---	For lamps, traffic signals, telecommunication purposes and the like other than goods in heading **94.05**	kg		10%										20%	18%	10%		15%			2.5%	
	7308.20.90	---	Other	kg		10%										20%	18%	10%		10%			2.5%	
	7308.30	-	Doors, windows and their frames and thresholds for doors	kg		10%										20%	18%	10%		10%			2.5%	
	7308.40	-	Equipment for scaffolding, shuttering, propping or pit-propping	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other:																					
	7308.90.10	---	For lamps, traffic signals, telecommunication purposes and the like other than goods in heading **94.05**	kg		10%					Free					20%	18%	10%		15%			2.5%	
	7308.90.90	---	Other	kg		10%					Free					20%	18%	10%		10%			2.5%	
73.09	7309.00		**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**																					
	7309.00.10	---	Silos	kg										Free	Free	Free	18%	10%	6%				2.5%	
	7309.00.90	---	Other	kg										4.5%		10%	18%	10%					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
73.10			**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**																					
	7310.10	-	Of a capacity of 50 l or more :																					
	7310.10.10	---	Stainless steel cans for transport of milk	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7310.10.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%					2.5%	
		-	Of a capacity of less than 50 l :																					
	7310.21	--	Cans which are to be closed by soldering or crimping	kg		9%				Free	Free		5%	4.5%		10%	18%	10%					2.5%	
	7310.29	--	Other :																					
	7310.29.10	---	Stainless steel cans for transport of milk	kg											Free	Free	18%	10%	6%				2.5%	
	7310.29.90	---	Other	kg												10%	18%	10%					2.5%	
73.11	7311.00		**Containers for compressed or liquefied gas, of iron or steel.**	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
			Transportable Steel Gas Containers for LPG	kg	S																			
73.12			**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**																					
	7312.10	-	Stranded wire, ropes, cables	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	7312.90	-	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
73.13	7313.00		**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel**	kg						Free	Free		7.5%	5%		20%	18%	10%		5%			2.5%	
73.14			**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel (+).**																					
		-	Woven cloth :																					
	7314.12	--	Endless bands for machinery, of stainless steel	kg												20%	18%	10%		5%			2.5%	
	7314.14	--	Other woven cloth, of stainless steel	kg												20%	18%	10%		5%			2.5%	
	7314.19	--	Other	kg						Free	Free		5%	5%		20%	18%	10%		5%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7314.20	-	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm2 or more	kg												20%	18%	10%		8%			2.5%	
			Chain link fence fabric		S																			
		-	Other grill, netting and fencing, welded at the intersection :																					
	7314.31	--	Plated or coated with zinc	kg												20%	18%	10%		8%			2.5%	
			Chain link fence fabric		S																			
	7314.39	--	Other	kg												20%	18%	10%		5%			2.5%	
			Chain link fence fabric		S																			
		-	Other cloth, grill, netting and fencing :																					
	7314.41	--	Plated or coated with zinc	kg												20%	18%	10%		8%			2.5%	
			Chain link fence fabric		S																			
	7314.42	--	Coated with plastics	kg												20%	18%	10%		8%			2.5%	
			Chain link fence fabric		S																			
	7314.49	--	Other	kg												20%	18%	10%		8%			2.5%	
			Chain link fence fabric		S																			
	7314.50	-	Expanded metal	kg												20%	18%	10%		5%			2.5%	
73.15			**Chain and parts thereof, of iron or steel.**																					
		-	Articulated link chain and parts thereof :																					
	7315.11	--	Roller chain	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7315.12	--	Other chain	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7315.19	--	Parts	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7315.20	-	Skid chain	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other chain :																					
	7315.81	--	Stud-link	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	7315.82	--	Other, welded link	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	7315.89	--	Other	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	7315.90	-	Other parts	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
73.16	7316.00		**Anchors, grapnels and parts thereof, of iron or steel.**	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
73.17	7317.00		**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**	kg												20% or Rs.90/= per kg	18%	10%		5% or Rs.20/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
73.18			**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel (+).**																					
		-	Threaded articles :																					
	7318.11.00	--	Coach screws	kg									5% or Rs.12/= per kg	5% or Rs.12/= per kg		20% or Rs.50/= per kg	18%	10%		Rs.4/= per kg			2.5%	
	7318.12.00	--	Other wood screws	kg										5% or Rs.12/= per kg		20% or Rs.50/= per kg	18%	10%		5% or Rs.10/= per kg			2.5%	
	7318.13.00	--	Screw hooks and screw rings	kg										4.5% or Rs.12/= per kg		20% or Rs.35/= per kg	18%	10%					2.5%	
	7318.14.00	--	Self-tapping screws	kg										4.5% or Rs.12/= per kg		20% or Rs.35/= per kg	18%	10%					2.5%	
	7318.15.00	--	Other screws and bolts, whether or not with their nuts or washers	kg												20% or Rs.35/= per kg	18%	10%	6%				2.5%	
	7318.16.00	--	Nuts	kg										4.5% or Rs.12/= per kg		20% or Rs.35/= per kg	18%	10%					2.5%	
	7318.19.00	--	Other	kg												20% or Rs.35/= per kg	18%	10%					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Non-threaded articles :																					
	7318.21.00	--	Spring washers and other lock washers	kg										4.5% or Rs.12/= per kg		20% or Rs.35/= per kg	18%	10%					2.5%	
	7318.22.00	--	Other washers	kg												20% or Rs.35/= per kg	18%	10%					2.5%	
	7318.23.00	--	Rivets	kg										4.5% or Rs.12/= per kg		20% or Rs.35/= per kg	18%	10%					2.5%	
	7318.24.00	--	Cotters and cotter-pins	kg									6% or Rs.14/= per kg	4.5% or Rs.10/= per kg		20% or Rs.35/= per kg	18%	10%					2.5%	
	7318.29.00	--	Other	kg												20% or Rs.35/= per kg	18%	10%					2.5%	
73.19			**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, or iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**																					
	7319.40.00	-	Safety pins and other pins	kg						Free	Free		5% or Rs.12/= per kg	5% or Rs.12/= per kg		20% or Rs.50/= per kg	18%	10%	6%	10% or Rs.20/= per kg	Free		2.5%	
	7319.90	-	Other :																					
	7319.90.10	---	Sewing, darning or embroidery needles	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7319.90.90	---	Other	kg									5% or Rs.12/= per kg	5% or Rs.12/= per kg		20% or Rs.35/= per kg	18%	10%	6%				2.5%	
73.20			**Springs and leaves for springs, of iron or steel.**																					
	7320.10.00	-	Leaf-springs and leave therefor	kg												20% or Rs.140/= per kg	18%	10%	6%	5% or Rs.30/= per kg	Free		2.5%	
			Leaf springs for automobile suspensions		S																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7320.20.00	-	Helical springs	kg						Free	Free		5% or Rs.12/= per kg	5% or Rs.12/= per kg		20% or Rs.35/= per kg	18%	10%	6%				2.5%	
	7320.90.00	-	Other	kg						Free	Free		5% or Rs.12/= per kg	5% or Rs.12/= per kg		20% or Rs.35/= per kg	18%	10%	6%				2.5%	
73.21			**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**																					
		-	Cooking appliances and plate warmers :																					
	7321.11.00	--	For gas fuel or for both gas and other fuels	u						Free	Free		5%	5%	20.0%	20%	18%	10%	6%	10%	Free		2.5%	
			Domestic low pressure Gas Cookers for use with Liquified Petrolium Gas		S																			
	7321.12.00	--	For liquid fuel	u		19.00%				Free	Free		5%	5%	20.0%	20%	18%	10%	6%				2.5%	
	7321.19.00	--	Other, including appliances for solid fuel	u		18.00%				Free	Free		5%	5%	20.0%	20%	18%	Ex					2.5%	
		-	Other appliances :																					
	7321.81.00	--	For gas fuel or both gas and other fuels	u		18.00%				Free	Free		5%	5%	20.0%	20%	18%	10%	6%				2.5%	
	7321.82.00	--	For liquid fuel	u		18.00%				Free	Free		5%	5%	20.0%	20%	18%	Ex					2.5%	
	7321.89.00	--	Other, including appliances for solid fuel	u		18.00%				Free	Free		14.6%	5%	20.0%	20%	18%	10%	6%				2.5%	
	7321.90.00	-	Parts	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
73.22			**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.**																					
		-	Radiators and parts thereof :																					
	7322.11.00	--	Of cast iron	kg												20%	18%	10%		5%			2.5%	
	7322.19.00	--	Other	kg												20%	18%	10%		5%			2.5%	
	7322.90.00	-	Other	kg												20%	18%	10%		5%			2.5%	
73.23			**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7323.10.00	-	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg						Free	Free		5% or Rs.18/= per kg	5% or Rs.18/= per kg		20% or Rs.70/= per kg	18%	10%		25% or Rs.40/= per kg			2.5%	
		-	Other :																					
	7323.91.00	--	Of cast iron, not enamelled	kg						Free	Free		5% or Rs.12/= per kg	5% or Rs.12/= per kg		20% or Rs.45/= per kg	18%	10%		25% or Rs.25/= per kg			2.5%	
	7323.92.00	--	Of cast iron, enamelled	kg						Free	Free		5% or Rs.18/= per kg	5% or Rs.18/= per kg		20% or Rs.70/= per kg	18%	10%		25% or Rs.40/= per kg			2.5%	
	7323.93.00	--	Of stainless steel	kg						Free	Free		5% or Rs.59/- per kg	5% or Rs.59/- per kg		20% or Rs.230/- per kg	18%	10%		25% or Rs.120/= per kg			2.5%	
	7323.94.00	--	Of iron (other than cast iron) or steel, enamelled	kg		19% or Rs.68/= per kg				Free	Free		5% or Rs.18/- per kg	5% or Rs.18/- per kg		20% or Rs.70/= per kg	18%	10%		25% or Rs.40/= per kg			2.5%	
	7323.99.00	--	Other	kg						Free	Free		5% or Rs.18/= per kg	5% or Rs.18/= per kg		20% or Rs.70/= per kg	18%	10%	6%	25% or Rs.40/= per kg	16%		2.5%	
73.24			**Sanitary ware and parts thereof, of iron or steel.**																					
	7324.10	-	Sinks and wash basins, of stainless steel :																					
	7324.10.10	---	Sinks	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	8%		2.5%	
	7324.10.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
		-	Baths :																					
	7324.21.00	--	Of cast iron, whether or not enamelled	kg						Free	Free		5%	5%		20%	18%	10%		8%			2.5%	
	7324.29.00	--	Other	kg						Free	Free		5%	5%		20%	18%	10%		8%			2.5%	
	7324.90.00	-	Other, including parts	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
73.25			**Other cast articles of iron or steel.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7325.10.00	-	Of non-malleable cast iron	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
		-	Other :																					
	7325.91.00	--	Grinding balls and similar articles for mills	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7325.99.00	--	Other	kg		9.00%				Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
73.26			**Other articles of iron or steel(+) .**																					
		-	Forged or stamped, but not further worked :																					
	7326.11.00	--	Grinding balls and similar articles for mills	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7326.19.00	--	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	7326.20	-	Articles of iron or steel wire :																					
	7326.20.10	---	Bead wire rings and steel bands for tyres	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7326.20.90	---	Other	kg		18.0%				Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	7326.90	-	Other :																					
	7326.90.10	---	Steel pirns	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7326.90.20	---	Bundle conductor supports and connectors	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7326.90.90	---	Other	kg		18.0%				Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	

Chapter 74

Copper and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Refined copper

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element	Limiting content % bu weight
Ag-Silver	0.25
As-Arsenic	0.5
Cd- Cadmium	1.3
Cr-Chromium	1.4
Mg-Magnesium	0.8
Pb-Lead	1.5
S-Sulphur	0.7
Sn-Tin	0.8
Te-Tellurium	0.8
Zn-Zinc	1
Zr-Zirconium	0.3
Other elements*, each	0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that :

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
(ii) the total content by weight of such other elements exceeds 2.5 %.

(c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present :

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

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				

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				
74.01	7401.00		**Copper mattes; cement copper (precipitated copper).**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
74.02	7402.00		**Unrefined copper; copper anodes for electropytic refining.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
74.03			**Refined copper and copper alloys, unwrought.**																				
		-	Refined copper :																				
	7403.11	--	Cathodes and sections of cathodes	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7403.12	--	Wire-bars	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7403.13	--	Billets	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7403.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Copper alloys :																				
	7403.21	--	Copper-zinc base alloys (brass)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7403.22	--	Copper-tin base alloys (bronze)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7403.29	--	Other copper alloys (other than master alloys of heading 74.05)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
74.04	7404.00		**Copper waste and scrap.**	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
74.05	7405.00		**Master alloys of copper.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
74.06			**Copper powders and flakes.**																				
	7406.10	-	Powders of non-lamellar structure	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7406.20	-	Powders of lamellar structure; flakes	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			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				
74.07			**Copper bars, rods and profiles.**																				
	7407.10	-	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Of copper alloys :																				
	7407.21	--	Of copper-zinc base alloys (brass)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7407.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
74.08			**Copper wire.**																				
		-	Of refined copper :																				
	7408.11	--	Of which the maximum cross-sectional dimension exceeds 6 mm	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
			Conductors for insulated cables and codes		S																		
	7408.19	--	Other	kg												20%	18%	Ex		5%		2.5%	
			Conductors for insulated cables and codes		S																		
		-	Of copper alloys :																				
	7408.21	--	Of copper-zinc base alloys (brass)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7408.22	--	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7408.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
74.09			**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**																				
		-	Of refined copper :																				
	7409.11	--	In coils	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7409.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Of copper-zinc base alloys (brass) :																				
	7409.21	--	In coils	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7409.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Of copper-tin base alloys (bronze) :																				
	7409.31	--	In coils	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7409.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7409.40	-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7409.90	-	Other, of copper alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
74.10			**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.**																				
		-	Not backed :																				
	7410.11	--	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			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				
	7410.12	--	Of copper alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Backed :																				
	7410.21	--	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7410.22	--	Of copper alloys	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
74.11			**Copper tubes and pipes.**																				
	7411.10	-	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Of copper alloys :																				
	7411.21	--	Of copper-zinc base alloys (brass)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7411.22	--	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7411.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
74.12			**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**																				
	7412.10	-	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7412.20	-	Of copper alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
74.13	7413.00		**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**	kg												20%	18%	10%		5%		2.5%	
[74.14]																							
74.15			**Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper (+).**																				
	7415.10	-	Nails and tacks, drawing pins, staples and similar articles	kg												20% or Rs.440/= per kg	18%	Ex		5% or Rs.110/= per kg		2.5%	
		-	Other articles, not threaded :																				
	7415.21	--	Washers (including spring washers)	kg												20% pr Rs.310/= per kg	18%	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			Gen	SG				
	7415.29	--	Other	kg												20% pr Rs.310/= per kg	18%	10%				2.5%	
		-	Other threaded articles :																				
	7415.33	--	Screws; bolts and nuts :																				
	7415.33.10	---	Screws for wood	kg												20% or Rs.440/= per kg	18%	10%		5% or Rs.110/= per kg		2.5%	
	7415.33.90	---	Other	kg												20% pr Rs.310/= per kg	18%	10%				2.5%	
	7415.39	--	Other	kg												20% pr Rs.310/= per kg	18%	10%				2.5%	
[74.16]																							
[74.17]																							
74.18			**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.**																				
	7418.10	-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like																				
	7418.10.10	---	Pot scourers and scouring or polishing pads, gloves and the like	kg												20%	18%	Ex		20%		2.5%	
	7418.10.20	---	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	kg						Free	Free		5%	5%		20%	18%	10%		20%		2.5%	
	7418.10.90	---	Other	kg												20%	18%	10%		20%		2.5%	
	7418.20	-	Sanitary ware and parts thereof	kg							Free					20%	18%	10%		10%		2.5%	
74.19			**Other articles of copper(+).**																				
	7419.20	-	Cast, moulded, stamped or forged, but not further worked	kg												20%	18%	Ex				2.5%	
	7419.80	-	Other :																				
	7419.80.10	---	Electroplating anodes	kg							Free			Free	Free	Free	18%	Ex				2.5%	
	7419.80.20	---	Endless bands for machinery	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7419.80.30	---	Cloth (excluding endless bands for machinery), grill and netting, of copper wire; expanded metal of copper	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7419.80.40	---	Copper springs	kg						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	7419.80.90	---	Other	kg							Free			5%		20%	18%	Ex		10%		2.5%	

Chapter 75

Nickel and articles thereof

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Nickel, not alloyed

Metal containing by weight at least 99 % of nickel plus cobalt, provided that :

(i) the cobalt content by weight does not exceed 1.5 %, and
(ii) the content by weight of any other element does not exceed the limit specified in the following table :

Element	Limiting content % by weight
Fe-Iron	0.5
O-Oxygen	0.4
Other elements, each	0.3

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that :

(i) the content by weight of cobalt exceeds 1.5 %,
(ii)the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
(iii)the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2.- Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no crosssectional dimension exceeds 6 mm.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
75.01			**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**																				
	7501.10	-	Nickel mattes	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7501.20	-	Nickel oxide sinters and other intermediate products of nickel metallurgy	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
75.02			**Unwrought nickel.**																				
	7502.10	-	Nickel, not alloyed	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7502.20	-	Nickel, alloys	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
75.03	7503.00		**Nickel waste and scrap.**	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
75.04	7504.00		**Nickel powders and flakes.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
75.05			**Nickel bars, rods, profiles and wire.**																				
		-	Bars, rods and profiles :																				
	7505.11	--	Of nickel, not alloyed	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7505.12	--	Of nickel alloys	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Wire :																				
	7505.21	--	Of nickel, not alloyed	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7505.22	--	Of nickel alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
75.06			**Nickel plates, sheets, strip and foil.**																				
	7506.10	-	Of nickel, not alloyed	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7506.20	-	Of nickel alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
75.07			**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**																				
		-	Tubes and pipes :																				
	7507.11	--	Of nickel, not alloyed	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7507.12	--	Of nickel alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7507.20	-	Tubes or pipe fittings	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
75.08			**Other articles of nickel.**																				
	7508.10	-	Cloth, grill and netting, of nickel wire	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7508.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	

Chapter 76

Aluminium and articles thereof

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Aluminium, not alloyed

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements [1], each	0.1 [2]
[1] Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.	
[2] Copper is permitted in a proportion greater than 0.1 % but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.	

(b) Aluminium alloys

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that :

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
(ii) the total content by weight of such other elements exceeds 1 %.

2.- Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no crosssectional dimension exceeds 6 mm.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
76.01			**Unwrought aluminium.**																					
	7601.10	-	Aluminium, not alloyed	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7601.20	-	Aluminium alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
76.02	7602.00		**Aluminium waste and scrap.**	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
76.03			**Aluminium powders and flakes.**																					
	7603.10	-	Powders of non-lamellar structure	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	7603.20	-	Powders of lamellar structure; flakes	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
76.04			**Aluminium bars, rods and profiles.**																					
	7604.10	-	Of aluminium, not alloyed	Kg										5%		20%	18%	10%		10%			2.5%	
		-	Of aluminium alloys :																					
	7604.21	--	Hollow profiles	kg										5%		20%	18%	10%		10%			2.5%	
	7604.29	--	Other	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%	
76.05			**Aluminium wire.**																					
		-	Of aluminium, not alloyed :																					
	7605.11	--	Of which the maximum cross-sectional dimension exceeds 7 mm	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	7605.19	--	Other	kg												20%	18%	10%		5%			2.5%	
		-	Of aluminium alloys :																					
	7605.21	--	Of which the maximum cross-sectional dimension exceeds 7 mm	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%	
	7605.29	--	Other	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%	
76.06			**Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.**																					
		-	Rectangular (including square) :																					
	7606.11	--	Of aluminium, not alloyed	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	7606.12	--	Of aluminium alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	7606.91	--	Of aluminium, not alloyed	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7606.92	--	Of aluminium alloys	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
76.07			**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm (+).**																					
		-	Not backed :																					
	7607.11	--	Rolled but not further worked :																					
	7607.11.10	---	Aluminium foil in rolls or reels of a width exceeding 75 cm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	7607.11.91	---	Aluminium foil of a width not exceeding 75 cm	kg						Free	Free		5%	4.5%		Free	18%	10%					2.5%	
	7607.11.99	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%	
	7607.19.10	---	Aluminium foil, printed, of a width not exceeding 75cm	kg												20%	18%	10%					2.5%	
	7607.19.20	---	Aluminium foil, unprinted, of a width not exceeding 75cm	kg												Free	18%	10%					2.5%	
	7607.19.90	---	Other	kg												20%	18%	10%					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	7607.20	-	Backed :																					
	7607.20.10	---	Aluminium foil in rolls or reels backed with tissue paper of 25 g/m^2 or less	kg											Free	Free	18%	10%	6%				2.5%	
	7607.20.20	---	Aluminium foil backed with kraft paper or kraft paperboard, in rolls or reels of a width exceeding 75 cm.	kg											Free	Free	18%	10%	6%				2.5%	
	7607.20.90	---	Other	kg												20%	18%	10%	6%				2.5%	
76.08			**Aluminium tubes and pipes.**																					
	7608.10	-	Of aluminium, not alloyed	kg												20%	18%	10%		10%			2.5%	
	7608.20	-	Of aluminium alloys	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%	
76.09	7609.00		**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%	
76.10			**Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures**																					
	7610.10	-	Doors, windows and their frames and thresholds for doors	kg												20% or Rs.400/= per kg	18%	10%		20% or Rs.400/= per kg			2.5%	
	7610.90	-	Other :																					
	7610.90.10	---	Day lighting devices which capture sunlight, transfer and defuse the light in a building interior	Kg											Free	Free	18%	Ex					2.5%	
	7610.90.20	---	Equipment for scaffolding, shuttering, propping or pit-propping	Kg											Free	Free	18%	10%	6%				2.5%	
	7610.90.90	---	Other	Kg												20%	18%	10%		15%			2.5%	
76.11	7611.00		**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	kg						Free	Free		5%	4.5%		10%	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
76.12			**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**																					
	7612.10	-	Collapsible tubular containers	kg											10%	20%	18%	10%	6%				2.5%	
	7612.90	-	Other :																					
	7612.90.10	---	Seamless cans for transport of milk	kg											Free	Free	18%	10%	6%				2.5%	
	7612.90.20	---	Cans for filling beverages or foodstuff	kg												20%	18%	10%	6%		Free		2.5%	
	7612.90.90	---	Other	kg												20%	18%	10%	6%				2.5%	
76.13	7613.00		**Aluminium containers for compressed or liquefied gas.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
76.14			**Stranded wire, cables, plaited bands and the like, of aluminium not electrically insulated.**																					
	7614.10	-	With steel core	kg												20%	18%	10%		5%			2.5%	
	7614.90	-	Other	kg												20%	18%	10%		5%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
76.15			**Table, kitchen or other household articles and parts therof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.**																					
	7615.10	-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :																					
	7615.10.10	---	Pot scourers and scouring or polishing pads, gloves and the like	kg						Free	Free		5%	5%		20%	18%	10%		10%			2.5%	
	7615.10.20	---	Pressure cookers and parts thereof	kg												20%	18%	10%	6%	10%	Free		2.5%	
	7615.10.90	---	Other	kg												20%	18%	10%		20%			2.5%	
			Wrougt Aluminium Utensils (Aluminium Tableware and kitchenware)	kg	S																		2.5%	
	7615.20	-	Sanitary ware and parts thereof :																					
	7615.20.10	---	Sinks	kg												20%	18%	10%		5%			2.5%	
	7615.20.90	---	Other	kg												20%	18%	10%					2.5%	
76.16			**Other articles of aluminium.**																					
	7616.10	-	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg												20%	18%	10%					2.5%	
		-	Other :																					
	7616.91	--	Cloth, grill, netting and fencing, of aluminium wire :																					
	7616.91.10	---	Gauze cloth, grill and netting, reinforcing fabric of aluminium wire	kg												20%	18%	10%		5%			2.5%	
	7616.91.90	---	Other	kg												20%	18%	10%					2.5%	
	7616.99	--	Other :																					
	7616.99.10	---	Callots	kg											Free	Free	18%	10%	6%				2.5%	
	7616.99.20	---	Rubber coagulating pans	kg												20%	18%	Ex		5%			2.5%	
	7616.99.30	---	Shoe lasts	kg											Free	Free	18%	10%	6%				2.5%	
	7616.99.40	---	Expanded metal of aluminium	kg												20%	18%	Ex		5%			2.5%	
	7616.99.50	---	Pims	kg											Free	Free	18%	Ex					2.5%	
	7616.99.60	---	Ferrules	kg											Free	Free	18%	10%	6%				2.5%	
	7616.99.90	---	Other	kg												20%	18%	10%		5%			2.5%	

Chapter 78

Lead and articles thereof

Subheading Note.

1.- In this Chapter the expression "refined lead" means :

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other	(for example Te), each	0.001

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				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
78.01			**Unwrought lead.**																				
	7801.10	-	Refined lead	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%			2.5%	
		-	Other :																				
	7801.91	--	Containing by weight antimony as the principal other element	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7801.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
78.02	7802.00		**Lead waste and scrap.**	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
[78.03]																							
78.04			**Lead plates, sheets, strip and foil; lead powders and flakes.**																				
		-	Plates, sheets, strip and foil :																				
	7804.11	--	Sheets, strip and foil of a thickness (excluding any backing) exceeding 0.2 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7804.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7804.20	-	Powders and flakes	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
[78.05]																							
78.06	7806.00		**Other articles of lead.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	

Chapter 79

Zinc and articles thereof

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Zinc, not alloyed

Metal containing by weight at least 97.5 % of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
79.01			**Unwrought zinc.**																				
		-	Zinc, not alloyed :																				
	7901.11	--	Containing by weight 99.99% or more of zinc	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7901.12	--	Containing by weight less than 99.99% of zinc	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7901.20	-	Zinc alloys	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
79.02	7902.00		**Zinc waste and scrap.**	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
79.03			**Zinc dust, powders and flakes.**																				
	7903.10	-	Zinc dust	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7903.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
79.04	7904.00		**Zinc bars, rods, profiles and wire.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
79.05	7905.00		**Zinc plates, sheets, strip and foil.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
[79.06]																							
79.07	7907.00		**Other articles of zinc.**																				
	7907.00.10	---	Callots	kg					Free	Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7907.00.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	

Chapter 80
Tin and articles thereof

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Tin, not alloyed

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE - Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that :

(i) the total content by weight of such other elements exceeds 1 %; or
(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
80.01			**Unwrought tin.**																				
	8001.10	-	Tin, not alloyed	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	8001.20	-	Tin alloys	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
80.02	8002.00		**Tin waste and scrap.**	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
80.03	8003.00		**Tin bars, rods, profiles and wire.**	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
[80.04]																							
[80.05]																							
[80.06]																							
80.07	8007.00		**Other articles of tin.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	

Chapter 81

Other base metals; cermets; articles thereof

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
81.01			**Tungsten (wolfram) and articles thereof, including waste and scrap.**																				
	8101.10	-	Powders	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	8101.94	--	Unwrought tungsten, including bars and rods obtained simply by sintering	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8101.96	--	Wire	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	8101.97	--	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8101.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
81.02			**Molybedenum and articles thereof, including waste and scrap.**																				
	8102.10	-	Powders	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	8102.94	--	Unwrought molybdenum, including bars and rods obtained simply by sintering	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8102.95	--	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8102.96	--	Wire	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8102.97	--	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8102.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
81.03			**Tantalum and articles thereof, including waste and scrap.**																				
	8103.20	-	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8103.30	-	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8103.90.00	-	Other :																				
	8103.91	--	Crucibles	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8103.99	--	Other	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)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
81.04			**Magnesium and articles thereof, including waste and scrap (+).**																				
		-	Unwrought magnesium :																				
	8104.11	--	Containing at least 99.8% by weight of magnesium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	8104.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8104.20	-	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8104.30	-	Raspings, turnings and granules, graded according to size; powders	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8104.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
81.05			**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**																				
	8105.20	-	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8105.30	-	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8105.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
81.06			**Bismuth and articles thereof, including waste and scrap.**																				
	8106.10	-	Containing more than 99.99% of bismuth, by weight :																				
	8106.10.10	---	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8106.10.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8106.90	-	Other:																				
	8106.90.10	---	Waste and scrap	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8106.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
[81.07]																							

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
81.08			**Titanium and articles thereof, including waste and scrap.**																				
	8108.20	-	Unwrought titanium; powders	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8108.30	-	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8108.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
81.09			**Zirconium and articles thereof, including waste and scrap.**																				
		-	Unwrought zirconium; powders :																				
	8109.21	--	Containing less than 1 part hafnium to 500 parts zirconium by weight	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8109.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Waste and scrap :																				
	8109.31	--	Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8109.39	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	8109.91	--	Containing less than 1 part hafnium to 500 parts zirconium by weight	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8109.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
81.10			**Antimony and articles thereof, including waste and scrap.**																				
	8110.10	-	Unwrought antimony; powders	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	8110.20	-	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8110.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
81.11	8111.00		**Manganese and articles thereof, including waste and scrap.**																				
	8111.00.10	---	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8111.00.90	---	Other	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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
81.12			**Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), articles of these metals, including waste and scrap.**																				
		-	Beryllium :																				
	8112.12	--	Unwrought; powders	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.13	--	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Chromium :																				
	8112.21	--	Unwrought; powders	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.22	--	Waste and scrap	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Hafnium :																				
	8112.31	--	Unwrought; waste and scrap; powders	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Rhenium :																				
	8112.41	--	Unwrought; waste and scrap; powders	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.49	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Thallium :																				
	8112.51	--	Unwrought; powders	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.52	--	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.59	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Cadmium :																				
	8112.61	--	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	8112.92	--	Unwrought; waste and scrap; powders :																				
	8112.92.10	---	Waste and scrap of germanium, vanadium, hafnium, indium, niobium, rhenium and gallium	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.92.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8112.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
81.13	8113.00		**Cermets and articles thereof, including waste and scrap.**																				
	8113.00.10	---	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8113.00.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :

(a) Base metal;
(b) Metal carbides or cermets;
(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.-Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
82.01			**Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**																					
	8201.10	-	Spades and shovels	kg										1.5%	Free	Free	18%	10%	6%				2.5%	
	8201.30	-	Mattocks, picks, hoes and rakes :																					
	8201.30.10	---	Mammoties	kg										1.5%	Free	Free	18%	10%	6%				2.5%	
	8201.30.90	---	Other	kg										1.5%	Free	Free	18%	10%	6%				2.5%	
	8201.40	-	Axes, bill hooks and similar hewing tools	kg										1.5%	Free	Free	18%	10%	6%				2.5%	
	8201.50	-	Secateurs and similar one-handed pruners and shears (including poultry shears)	kg										1.5%	Free	Free	18%	10%	6%				2.5%	
	8201.60	-	Hedge shears, two-handed pruning shears and similar two-handed shears	kg										1.5%	Free	Free	18%	10%	6%				2.5%	
	8201.90	-	Other hand tools of a kind used in agriculture, horticulture or forestry																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	8201.90.10	---	Forks	kg										1.5%	Free	Free	18%	10%	6%				2.5%	
	8201.90.90	---	Other	kg										1.5%	Free	Free	18%	10%	6%				2.5%	
82.02			**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**																					
	8202.10	-	Hand saws	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8202.20	-	Band saw blades	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Circular saw blades (including slitting or slotting saw blades) :																					
	8202.31	--	With working part of steel	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8202.39	--	Other, including parts	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8202.40	-	Chain saw blades	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other saw blades :																					
	8202.91	--	Straight saw blades, for working metal	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8202.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.03			**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**																					
	8203.10	-	Files, rasps and similar tools	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	8203.20	-	Pliers (including cutting pliers), pincers, tweezers and similar tools	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	8203.30	-	Metal cutting shears and similar tools	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	8203.40	-	Pipe-cutters, bolt croppers, perforating punches and similar tools	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.04			**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.**																					
		-	Hand-operated spanners and wrenches :																					
	8204.11	--	Non-adjustable	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8204.12	--	Adjustable	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8204.20	-	Interchangeable spanner sockets, with or without handles	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
82.05			**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.**																					
	8205.10	-	Drilling, threading or tapping tools	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8205.20	-	Hammers and sledge hammers	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8205.30	-	Planes, chisels, gouges and similar cutting tools for working wood	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8205.40	-	Screwdrivers	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other hand tools (including glaziers' diamonds) :																					
	8205.51	--	Household tools	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8205.59	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8205.60	-	Blow lamps	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8205.70	-	Vices, clamps and the like	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8205.90	-	Other, including sets of articles of two or more of subheadings of this heading	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.06	8206.00		**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.07			**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.**																					
		-	Rock drilling or earth boring tools :																					
	8207.13	--	With working part of cermets	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.19	--	Other, including parts	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.20	-	Dies for drawing or extruding metal	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.30	-	Tools for pressing, stamping or punching	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	8207.40	-	Tools for tapping or threading	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.50	-	Tools for drilling, other than for rock drilling	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.60	-	Tools for boring or broaching	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.70	-	Tools for milling	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.80	-	Tools for turning	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8207.90	-	Other interchangeable tools	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.08			**Knives and cutting blades, for machines or for mechanical appliances.**																					
	8208.10	-	For metal working	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8208.20	-	For wood working	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8208.30	-	For kitchen appliances or for machines used by the food industry	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8208.40	-	For agricultural, horticultural or forestry machines	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8208.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.09	8209.00		**Plates, sticks, tips and the like for tools, un-mounted, of cermets.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.10	8210.00		**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**	kg												20%	18%	10%					2.5%	
82.11			**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor (+).**																					
	8211.10	-	Sets of assorted articles	u							Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	8211.91	--	Table knives having fixed blades	u							Free			4.5%		20%	18%	10%					2.5%	
	8211.92	--	Other knives having fixed blades	u												20%	18%	10%					2.5%	
	8211.93	--	Knives having other than fixed blades	u							Free			4.5%		20%	18%	10%					2.5%	
	8211.94	--	Blades	kg							Free			4.5%		20%	18%	10%					2.5%	
	8211.95	--	Handles of base metal	kg												20%	18%	10%					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
82.12			**Razors and razor blades (including razor blade blanks in strips).**																					
	8212.10	-	Razors :																					
	8212.10.10	---	Heads of disposable razors (incomplete razors)	u												20%	18%	10%					2.5%	
	8212.10.90	---	Other	u												20%	18%	10%		10%			2.5%	
	8212.20	-	Safety razor blades, including razor blade blanks in strips :																					
	8212.20.10	---	Razor blade blanks	u									Free	Free	Free	Free	18%	Ex					2.5%	
	8212.20.90	---	Other	u									Free	Free	Free	Free	18%	10%	6%				2.5%	
	8212.90	-	Other parts	kg												20%	18%	10%		10%			2.5%	
82.13	8213.00		**Scissors, tailors' shears and similar shears, and blades therefor.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
82.14			**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**																					
	8214.10	-	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg												20%	18%	10%	6%	10% or Rs.90/= per Kg	Rs.40/= per Kg		2.5%	
	8214.20	-	Manicure or pedicure sets and instruments (including nail files)	kg												20%	18%	10%	6%	10% or Rs.90/= per Kg	Rs.40/= per Kg		2.5%	
	8214.90	-	Other	kg												20%	18%	10%	6%	10% or Rs.90/= per Kg	Rs.40/= per Kg		2.5%	
82.15			**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.**																					
	8215.10	-	Sets of assorted articles containing at least one article plated with precious metal	kg				Free					Free	Free	Free	Free	18%	10%	6%				2.5%	
	8215.20	-	Other sets of assorted articles	kg			Free	Free					Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	8215.91	--	Plated with precious metal	kg			Free	Free					Free	Free	Free	Free	18%	Ex					2.5%	
	8215.99	--	Other	kg			Free	Free					Free	Free	Free	Free	18%	10%	6%				2.5%	

Chapter 83

Miscellaneous articles of base metal

Notes.

1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2.- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
83.01			**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal (+).**																						
	8301.10	-	Padlocks	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	Rs.18/= per Kg	Rs.40/= per Kg		2.5%		
	8301.20	-	Locks of a kind used for motor vehicles	kg						Free	Free		5% or Rs.148 /- per kg	4.5% or Rs.140/- per kg	10% or Rs.134/- per kg	20% or Rs.440/- per kg	18%	10%	6%				2.5%		
	8301.30	-	Locks of a kind used for furniture	kg		19%				Free	Free		5%	4.5%		20%	18%	10%		Rs.18/= per Kg			2.5%		
	8301.40	-	Other locks	kg		18%				Free	Free		5%	4.5%		20%	18%	10%		Rs.18/= per Kg			2.5%		
	8301.50	-	Clasps and frames with clasps, incorporating locks	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.18/= per Kg			2.5%		
	8301.60	-	Parts	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.18/= per Kg			2.5%		
	8301.70	-	Keys presented separately	kg						Free	Free		5% or Rs.110 /- per kg	4.5% or Rs.100/- per kg	10% or Rs.100/- per kg	20% or Rs.330/- per kg	18%	10%	6%				2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
83.02			**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.**																				
	8302.10	-	Hinges :																					
	8302.10.10	---	Of aluminium	kg												20%	18%	10%		Rs.18/= per Kg			2.5%	
	8302.10.20	---	Of steel	kg												20% or Rs.100/- per kg	18%	10%		5% or Rs.55/= per kg			2.5%	
	8302.10.90	---	Other	kg												20%	18%	10%		5% or Rs.25/= per Kg			2.5%	
	8302.20	-	Castors	kg						Free	Free		5%	5%		20%	18%	10%		5% or Rs.25/= per Kg			2.5%	
	8302.30	-	Other mountings, fittings and similar articles suitable for motor vehicles	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.10/= per Kg			2.5%	
		-	Other mountings, fittings and similar articles :																					
	8302.41	--	Suitable for buildings	kg												20%	18%	10%	6%	5% or Rs.25/= per Kg	Rs.24/= per Kg		2.5%	
	8302.42	--	Other, suitable for furniture	kg												20%	18%	10%		5% or Rs.25/= per Kg			2.5%	
	8302.49	--	Other	kg												20%	18%	10%	6%	5% or Rs.25/= per Kg	Rs.24/= per Kg		2.5%	
	8302.50	-	Hat-racks, hat-pegs, brackets and similar fixtures	kg												20%	18%	10%		5% or Rs.25/= per Kg			2.5%	
	8302.60	-	Automatic door closers	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.10/= per Kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
83.03	8303.00		**Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.**	kg												20%	18%	10%		5% or Rs.25/= per Kg			2.5%		
83.04	8304.00		**Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.**	kg												20% or Rs.170/- per kg	18%	10%		5% or Rs.10/= per Kg			2.5%		
83.05			**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**																						
	8305.10	-	Fittings for loose-leaf binders or files	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		5% or Rs.45/= per Kg			2.5%		
	8305.20	-	Staples in strips	kg		19.00%				Free	Free		5%	5%		20%	18%	10%		5% or Rs.45/= per Kg			2.5%		
	8305.90	-	Other, including parts	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		5% or Rs.45/= per Kg			2.5%		
83.06			**Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.**																						
	8306.10	-	Bells, gongs and the like :																						
	8306.10.10	---	For bicycles	kg											Free	Free	18%	10%	6%				2.5%		
	8306.10.90	---	Other	kg										5%		20%	18%	10%		5% or Rs.45/= per Kg			2.5%		
		-	Statuettes and other ornaments :														18%								
	8306.21	--	Plated with precious metal	kg						Free	Free		5%	5%		20%	18%	10%		10% or Rs.90/= per Kg			2.5%		
	8306.29	--	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		10% or Rs.90/= per Kg			2.5%		
	8306.30	-	Photograph, picture or similar frames; mirrors	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		10% or Rs.90/= per Kg			2.5%		
83.07			**Flexible tubing of base metal, with or without fittings.**																						
	8307.10	-	Of iron or steel :																						

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	8307.10.10	---	Intended for trasfer of liquefied petroleum gas *Hose and Hose assemblies for Liquified Petroleum Gas*	kg	S					Free	Free		4%	1.5%		Free	18%	10%	6%	4%	8%		2.5%		
	8307.10.90	---	Other	kg						Free	Free		4%	1.5%		Free	18%	10%	6%	4%	8%		2.5%		
	8307.90	-	Of other base metal :														18%							
	8307.90.10	---	Intended for trasfer of liquefied petroleum gas *Hose and Hose assemblies for Liquified Petroleum Gas*	kg	S					Free	Free		4%	1.5%		Free	18%	Ex		4%	8%		2.5%		
	8307.90.90	---	Other	kg						Free	Free		4%	1.5%		Free	18%	10%	6%	4%	8%		2.5%		
83.08			**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books,awnings, leather goods , travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**																						
	8308.10	-	Hooks, eyes and eyelets	kg							Free			4.5%		20%	18%	10%	6%				2.5%		
	8308.20	-	Tubular or bifurcated rivets	kg							Free			4.5%		20%	18%	10%	6%				2.5%		
	8308.90	-	Other, including parts	kg							Free			4.5%		20%	18%	10%	6%				2.5%		
83.09			**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**																						
	8309.10	-	Crown corks	kg												20%	18%	10%		Rs.75/= per kg or Rs.0.10/= per unit			2.5%		
	8309.90	-	Other :																					
	8309.90.10	---	Roll-over capsules	kg												20%	18%	10%		5% or Rs.125/= per kg or Rs.0.25/= per unit			2.5%		
	8309.90.20	---	Fastening of iron or steel for sealing bags	kg												20%	18%	Ex		5% or Rs.35/= per kg			2.5%		
	8309.90.30	---	End cap with tear opening in full for metal cans	kg											Free	Free	18%	10%	6%				2.5%		
	8309.90.40	---	End cap with tab opening for metal cans	kg												20%	18%	10%					2.5%		
	8309.90.90	---	Other	kg												20%	18%	10%		Rs.15/= per kg			2.5%		
83.10	8310.00		**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.**	kg												20%	18%	10%		5% or Rs.60/= per kg			2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SC	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
83.11			**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used of soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.**																						
	8311.10	-	Coated electrodes of base metal, for electric arc-welding	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8311.20	-	Cored wire of base metal, for electric arc-welding	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8311.30	-	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8311.90	-	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		

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 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 inheading 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 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 reffered 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 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.

1.-For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials , which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2.-For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down i Note 6 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3.-For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example , pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

4.-Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

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			Gen	SG	GEN	SG				

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			Gen	SG	GEN	SG				
84.01			**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**																						
	8401.10	-	Nuclear reactors	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8401.20	-	Machinery and apparatus for isotopic separation, and parts thereof	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8401.30	-	Fuel elements (cartridges), non-irradiated	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8401.40	-	Parts of nuclear reactors	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
84.02			**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.**																						
		-	Steam or other vapour generating boilers																						
	8402.11	--	Watertube boilers with a steam production exceeding 45 t per hour	kg						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8402.12	--	Watertube boilers with a steam production not exceeding 45 t per hour	kg						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8402.19	--	Other vapour generating boilers, including hybrid boilers	kg						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8402.20	-	Super-heated water boilers	kg						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8402.90	-	Parts	kg		Free				Free	Free		Free		Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
84.03			**Central heating boilers other than those of heading 84.02.**																						
	8403.10	-	Boilers	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8403.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.04			**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**																						
	8404.10	-	Auxiliary plant for use with boilers of heading 84.02 or 84.03	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8404.20	-	Condensers for steam or other vapour power units	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8404.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.05			**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.**																						
	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	18%	5%	6%					2.5%	
	8405.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.06			**Steam turbines and other vapour turbines.**																						
	8406.10	-	Turbines for marine propulsion	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Other turbines :																						
	8406.81	--	Of an output exceeding 40 MW	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8406.82	--	Of an output not exceeding 40 MW	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8406.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
84.07			**Spark-ignition reciprocating or rotary internal combustion piston engines.**																						
	8407.10	-	Aircraft engines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Marine propulsion engines :																						
	8407.21	--	Outboard motors	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8407.29	--	Other :	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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 engins of a kind used for the propulsion of auto-trishaws (three-wheelers)	u	LS	18%				Free	Free		5%	4.5%	10%	20%	18%	Ex						2.5%	
	8407.31.20	---	Other, used	u		18%				Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
	8407.31.90	---	Other	u		18%				Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
	8407.32	--	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :																						
	8407.32.10	---	Two-stroke petrol engins of a kind used for the propulsion of auto-trishaws (three-wheelers)	u	LS	18%				Free	Free		5%	4.5%	10%	20%	18%	Ex						2.5%	
	8407.32.20	---	Other, used	u		18%				Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
	8407.32.90	---	Other	u		18%				Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
	8407.33	--	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :																						
	8407.33.10	---	Two-stroke petrol engins of a kind used for the propulsion of auto-trishaws (three-wheelers)	u	LS	18%				Free	Free		5%	4.5%	10%	20%	18%	Ex						2.5%	
	8407.33.20	---	Other, used	u		18%				Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
	8407.33.90	---	Other	u		18%				Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
	8407.34	--	Of a cylinder capacity exceeding 1,000 cc :																						
	8407.34.10	---	More than ten years old	u		18%				Free	Free		5%	4.5%	10%	20%	18%	Ex						2.5%	
	8407.34.90	---	Other	u		18%				Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
	8407.90	-	Other engines :																						
	8407.90.10	---	More than ten years old	u						Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
	8407.90.90	---	Other	u						Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
84.08			**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**																						
	8408.10	-	Marine propulsion engines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8408.20	-	Engines of a kind used for the propulsion of vehicles of Chapter 87 :																						
	8408.20.10	---	Used	u	L	18%				Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
	8408.20.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
	8408.90	-	Other engines :																						
	8408.90.10	---	Used	u	L					Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
	8408.90.90	---	Other	u						Free	Free		5%	4.5%	10%	20%	18%	5%	6%					2.5%	
84.09			**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08**																						
	8409.10	-	For aircraft engines	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Other :																						
	8409.91	--	Suitable for use solely or principally with spark-ignition internal combustion piston engines																						
	8409.91.10	---	Engine blocks, and cylinder heads for two-stroke petrol engins of a kind used for the propulsion of auto-trishaws (three-wheelers)	kg	LS	Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8409.91.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8409.99	--	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	7.5%	6%					2.5%	
84.10			**Hydraulic turbines, water wheels, and regulators therefor.**																						
		-	Hydraulic turbines and water wheels :																						
	8410.11	--	Of a power not exceeding 1,000 kW	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8410.12	--	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8410.13	--	Of a power exceeding 10,000 kW	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8410.90	-	Parts, including regulators	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.11			**Turbo-jets, turbo-propellers and other gas turbines.**																						
		-	Turbo-jets :																						
	8411.11	--	Of a thrust not exceeding 25 kN	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8411.12	--	Of a thrust exceeding 25 kN	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Turbo-propellers :																						
	8411.21	--	Of a power not exceeding 1,100 kW	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8411.22	--	Of a power exceeding 1,100 kW	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Other gas turbines :																						
	8411.81	--	Of a power not exceeding 5,000 kW	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8411.82	--	Of a power exceeding 5,000 kW	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Parts :																						
	8411.91	--	Of turbo-jets or turbo-propellers	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8411.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
84.12			**Other engines and motors.**																						
	8412.10	-	Reaction engines other than turbo-jets	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Hydraulic power engines and motors :																						
	8412.21	--	Linear acting (cylinders)	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8412.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Pneumatic power engines and motors :																						
	8412.31	--	Linear acting (cylinders)	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8412.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8412.80	-	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8412.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.13			**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators(+).**																						
		-	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	18%	7.5%	6.0%					2.5%	
	8413.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8413.20	-	Hand pumps, other than those of subheading 8413.11 or 8413.19	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8413.30	-	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8413.40	-	Concrete pumps	u						Free	Free		Free		Free	Free	18%	7.5%	6.0%					2.5%	
	8413.50	-	Other reciprocating positive displacement pumps	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8413.60	-	Other rotary positive displacement pumps	u												20%	18%	7.5%	6.0%	5%	Free			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												20%	18%	10%	6%	5%	Free			2.5%	
	8413.70.19	----	Other	u												20%	18%	7.5%	6.0%	5%	Free			2.5%	
		---	Other :														18%								
	8413.70.91	----	Used	u											Free	Free	18%	10%	6%					2.5%	
	8413.70.99	----	Other	u											Free	Free	18%	7.5%	6.0%					2.5%	
		-	Other pumps; Liquid elevators																						
	8413.81	--	Pumps	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8413.82	--	Liquid elevators	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
		-	Parts :																						
	8413.91	--	Of pumps :																						
	8413.91.10	---	Housings	kg						Free	Free		5%	5%	20.0%	20%	18%	7.5%	6.0%					2.5%	
	8413.91.90	---	Other	kg						Free	Free		5%	4.5%	10.0%	20%	18%	7.5%	6.0%					2.5%	
	8413.92	--	Of liquid elevators	kg										4.5%	10.0%	10%	18%	7.5%	6.0%					2.5%	
84.14			**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.**																						
	8414.10	-	Vacuum pumps	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8414.20	-	Hand or foot-operated air pump	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8414.30	-	Compressors of a kind used in refrigerating equipment	u						Free	Free		Free		Free	Free	18%	5%	2%					2.5%	
	8414.40	-	Air compressors mounted on a wheeled chassis for towing	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
		-	Fans :																						

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			Gen	SG	GEN	SG				
	8414.51	--	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	u			13.30%	13.30%		Free	Free		Free	Free	Free	20%	18%	5%	2%					2.5%	
			Electric Fans and Regulators		S																				
	8414.59	--	Other	u									Free	Free	Free	20%	18%	5%	6%					2.5%	
	8414.60	-	Hoods having a maximum horizontal side not exceeding 120 cm	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8414.70	-	Gas-tight biological safety cabinets	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8414.80	-	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8414.90	-	Parts :																						
	8414.90.10	---	Parts of subheading 8414.51 and national subdivision 8414.59	kg						Free	Free		5%	5%	20.0%	10%	18%	5%	2%					2.5%	
	8414.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
84.15			**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(+).**																						
	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	LS											20%	18%	Ex		10%				2.5%	
		---	"Split system" :																						
	8415.10.21	----	Of a capacity not exceeding 9,000 BTU	u						Free						20% or Rs.9,800/= per u	18%	5%		10% or Rs.5,000/= per u				2.5%	
	8415.10.22	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	u						Free						20% or Rs.11,600/ = per u	18%	5%		10% or Rs.5,800/= per u				2.5%	
	8415.10.23	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	u						Free						20% or Rs.14,000/ = per u	18%	5%		10% or Rs.7,000/= per u				2.5%	
	8415.10.24	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	u						Free						20% or Rs.19,800/ = per u	18%	5%		10% or Rs.9,800/= per u				2.5%	
	8415.10.25	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	u						Free						20% or Rs.26,400/ = per u	18%	5%		10% or Rs.13,200/= per u				2.5%	
	8415.10.29	----	Other	u						Free						20%	18%	7.5%		10%				2.5%	
		---	Self-contained :																						
	8415.10.31	----	Of a capacity not exceeding 9,000 BTU	u		19% or Rs.6,082/= per u										20% or Rs.6,400/= per u	18%	5%		10% or Rs.3,200/= per u				2.5%	
	8415.10.32	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	u		19% or Rs.7,793/= per u										20% or Rs.8,200/= per u	18%	5%		10% or Rs.4,000/= per u				2.5%	
	8415.10.33	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	u		19% or Rs.10,639 /= per u										20% or Rs.11,200/ = per u	18%	5%		10% or Rs.5,600/= per u				2.5%	
	8415.10.34	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	u												20% or Rs.24,000/ = per u	18%	5%		10% or Rs.11,800/= per u				2.5%	
	8415.10.35	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	u												20% or Rs.31,200/ = per u	18%	5%		10% or Rs.15,600/= per u				2.5%	
	8415.10.39	----	Other	u												20%	18%	7.5%		10%				2.5%	
	8415.20	-	Of a kind used for persons, in motor vehicles :																						
	8415.20.10	---	Used / reconditioned	u	LS											20%	18%	Ex		5%	Free			2.5%	
	8415.20.90	---	Other	u												20%	18%	7.5%	6.0%	5%	Free			2.5%	
		-	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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	8415.81	--	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :																						
	8415.81.10	---	Used / reconditioned	u	LS					Free	Free		5%	4.5%		20%	18%	Ex						2.5%	
	8415.81.90	---	Other	u						Free	Free		5%	4.5%		20%	18%	7.5%	6.0%					2.5%	
	8415.82	--	Other, incorporating a refrigerating unit :																						
	8415.82.10	---	Used / reconditioned	u	LS					Free	Free		5%	4.5%		20%	18%	Ex						2.5%	
	8415.82.90	---	Other	u						Free	Free		5%	4.5%		20%	18%	7.5%	6.0%					2.5%	
	8415.83	--	Not incorporating a refrigerating unit :																						
	8415.83.10	---	Used / reconditioned	u	LS					Free	Free		5%	4.5%		20%	18%	Ex						2.5%	
	8415.83.90	---	Other	u						Free	Free		5%	4.5%		20%	18%	7.5%	6.0%					2.5%	
	8415.90	-	Parts:																						
	8415.90.10	---	Outdoor units of split type air conditioning machines:																						
	8415.90.11	----	Used / reconditioned	kg	LS					Free	Free		5% or Rs. 7,467/= per u	5% or Rs. 7,467/= per u		20% or Rs.29,900/ = per u	18%	Ex		5% or Rs.7,450/= per u				2.5%	
	8415.90.19	----	Other	kg	L					Free	Free		5% or Rs. 7,467/= per u	5% or Rs. 7,467/= per u		20% or Rs.29,900/ = per u	18%	7.5%		5% or Rs.7,450/= per u				2.5%	
	8415.90.20	---	Indoor units of split type air conditioning machines:																						
	8415.90.21	----	Used / reconditioned	kg	L					Free	Free		5% or Rs. 7,467/= per u	5% or Rs. 7,467/= per u		20% or Rs.29,900/ = per u	18%	Ex		5% or Rs.7,450/= per u				2.5%	
	8415.90.29	----	Other	kg	L					Free	Free		5% or Rs. 7,467/= per u	5% or Rs. 7,467/= per u		20% or Rs.29,900/ = per u	18%	7.5%		5% or Rs.7,450/= per u				2.5%	
	8415.90.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	5%						2.5%	
84.16			**Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**																						
	8416.10	-	Furnace burners for liquid fuel	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8416.20	-	Other furnace burners, including combination burners	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8416.30	-	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8416.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.17			**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**																						
	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	18%	5%	6%					2.5%	
	8417.20	-	Bakery ovens, including biscuit ovens	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8417.80	-	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8417.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
84.18			**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**																						
	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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	8418.10.10	---	Used / reconditioned	u	LS	16.8%				Free	Free		5%	2.5%		20%	18%	5%				25%		2.5%	
	8418.10.90	---	Other	u		16.8%				Free	Free		5%	2.5%		20%	18%	5%				25%		2.5%	
		-	Refrigerators, household type :														18%								
	8418.21	--	Compression-type :														18%								
	8418.21.10	---	Used / reconditioned	u	LS	16.8%				Free	Free		6%	4.5%		20%	18%	5%				25%		2.5%	
	8418.21.90	---	other	u		16.8%				Free	Free		6%	4.5%		20%	18%	5%				25%		2.5%	
	8418.29	--	Other :																						
	8418.29.10	---	Used / reconditioned absorption-type, electrical	u	LS	16.8%				Free	Free		9%	2.5%		20%	18%	5%				25%		2.5%	
	8418.29.20	---	Other absorption-type, electrical	u		16.8%				Free	Free		9%	2.5%		20%	18%	5%				25%		2.5%	
	8418.29.30	---	Other used / reconditioned	u	LS	16.8%								2.5%		20%	18%	5%				25%		2.5%	
	8418.29.90	---	Other	u		16.8%								2.5%		20%	18%	5%				25%		2.5%	
	8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :																						
	8418.30.10	---	Not exceeding 566 l used / reconditioned	u	LS	17.4%				Free	Free		5%	5%		20%	18%	5%		10%		20%		2.5%	
	8418.30.20	---	Other, not exceeding 566 l	u		17.4%				Free	Free		5%	5%		20%	18%	5%		10%		20%		2.5%	
	8418.30.30	---	Other, used / reconditioned	u	LS					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8418.30.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :																						
	8418.40.10	---	Not exceeding 566 l used / reconditioned	u	LS	17.4%										20%	18%	5%		10%		20%		2.5%	
	8418.40.20	---	Other, not exceeding 566 l	u		17.4%										20%	18%	5%		10%		20%		2.5%	
	8418.40.30	---	Other, used / reconditioned	u	LS										Free	Free	18%	5%	6%					2.5%	
	8418.40.90	---	Other	u											Free	Free	18%	5%	6%					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	LS	Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8418.50.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	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	18%	Ex						2.5%	
	8418.69	--	Other :																						
	8418.69.10	---	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned	kg	LS	15.00%					Free			4.5%		20%	18%	5%						2.5%	
	8418.69.20	---	Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l	kg		15.00%					Free			4.5%		20%	18%	5%						2.5%	
	8418.69.30	---	Blast-freezers for preserving poultry meat used/ reconditioned	kg	LS	Free					Free			Free	Free	Free	18%	5%	6%					2.5%	
	8418.69.40	---	Other, blast-freezers for preserving poultry meat	kg		Free					Free			Free	Free	Free	18%	5%	2%					2.5%	
	8418.69.50	---	Milk chilling tanks used/ reconditioned	kg	LS	Free					Free			Free	Free	Free	18%	5%	6%					2.5%	
	8418.69.60	---	Other, milk chilling tanks	kg		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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	8418.69.70	---	Other, used/ re-conditioned	kg	LS	Free					Free			Free	Free	Free	18%	5%	6%					2.5%	
	8418.69.90	---	Other	kg		Free					Free			Free	Free	Free	18%	7.5%	6.0%					2.5%	
		-	Parts :														18%								
	8418.91	--	Furniture designed to receive refrigerating or freezing equipment :																						
	8418.91.10	---	Cabinets for refrigerators	kg											Free	Free	18%	5%	2%			25%		2.5%	
	8418.91.20	---	Other cabinets	kg												20%	18%	5%		5%		20%		2.5%	
	8418.91.90	---	Other	kg		10%										20%	18%	5%						2.5%	
	8418.99	--	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
84.19			**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.**																						
		-	Instantaneous or storage water heaters, non-electric:																						
	8419.11	--	Instantaneous gas water heaters	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8419.12	--	Solar water heaters	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8419.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8419.20	-	Medical, surgical or laboratory sterilisers	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Dryers :																						
	8419.33	--	Lyophilisation apparatus, freeze drying units and spray dryers	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8419.34	--	Other, for agricultural products	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8419.35	--	Other, for wood, paper pulp, paper or paperboard	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8419.39	--	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8419.40	-	Distilling or rectifying plant	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8419.50	-	Heat exchange units	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8419.60	-	Machinery for liquefying air or other gases	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	5%	6%					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			Gen	SG	GEN	SG				
	8419.89	--	Other :																						
	8419.89.10	---	Equipment for pasteurization and sterilization of milk	u						Free	Free		Free		Free	Free	18%	Ex						2.5%	
	8419.89.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8419.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.20			**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**																						
	8420.10	-	Calendering or other rolling machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Parts :																						
	8420.91	--	Cylinders	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8420.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.21			**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**																						
		-	Centrifuges, including centrifugal dryers :																						
	8421.11	--	Cream separators	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8421.12	--	Clothes-dryers	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8421.19	--	Other :																						
	8421.19.10	---	Centrifuges for testing of milk including milk-fat	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8421.19.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Filtering or purifying machinery and apparatus for liquids :																						
	8421.21	--	For filtering or purifying water :																						
	8421.21.10	---	Household, candle type	u							Free				10% or Rs.334/= per unit	20% or Rs.1,000/ = per u	18%	5%	6%					2.5%	
	8421.21.90	---	Other	u							Free				Free	Free	18%	7.5%	6%					2.5%	
	8421.22	--	For filtering or purifying beverages other than water	u										Free	10.0%	20%	18%	5%	6%					2.5%	
	8421.23	--	Oil or petrol-filters for internal combustion engines:																						
	8421.23.10	---	Energy serving ceramic filters for motor vehicles	u											Free	Free	18%	Ex						2.5%	
	8421.23.90	---	Other	u												20%	18%	Ex		5%	Free			2.5%	
	8421.29	--	Other :														18%								
	8421.29.10	---	Disposable sterilized dialyzer	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8421.29.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Filtering or purifying machinery and apparatus for gases :																						
	8421.31	--	Intake air filters for internal combustion engines	u												20%	18%	5%	6%	5%	Free			2.5%	
	8421.32	--	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines.	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%	5%	Free			2.5%	
	8421.39	--	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Parts :														18%								
	8421.91	--	Of centrifuges, including centrifugal dryers	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8421.99	--	Other :																						
	8421.99.10	---	Replacement oil filter cartridges (elements) for internal combustion engines	kg						Free	Free		5%	5%		20%	18%	5%	6%	5%	Free			2.5%	
	8421.99.20	---	Replacement air filter cartridges (elements) for internal combustion engines	kg						Free	Free		5%	5%		20%	18%	5%	6%	5%	Free			2.5%	
	8421.99.90	---	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	5%	6%					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			Gen	SG	GEN	SG				
84.22			**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 (+).**																					
		-	Dish washing machines :																						
	8422.11	--	Of the household type	u						Free	Free		5%	4.5%		20%	18%	5%	2%			30%		2.5%	
	8422.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8422.20	-	Machinery for cleaning or drying bottles or other containers	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	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	18%	Ex						2.5%	
	8422.30.30	---	For canning fruit / vegetables	u						Free	Free		Free		Free	Free	18%	Ex						2.5%	
	8422.30.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8422.40	-	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8422.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.23			**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(+).**																						
	8423.10	-	Personal weighing machines, including baby scales; household scales :																						
	8423.10.10	---	Personal weighing machines, including baby scales	u											Free	Free	18%	7.5%	6%					2.5%	
	8423.10.20	---	Household scales	u												20%	18%	7.5%		10%				2.5%	
	8423.20	-	Scales for continuous weighing of goods on conveyors	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	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	18%	7.5%	6%					2.5%	
		-	Other weighing machinery :																						
	8423.81	--	Having a maximum weighing capacity not exceeding 30 kg	u						Free	Free		5%	5%		20%	18%	7.5%		5%				2.5%	
	8423.82	--	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	u		19%				Free	Free		5%	5%		20%	18%	7.5%	6%	5%	Free			2.5%	
	8423.89	--	Other	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6%					2.5%	
	8423.90	-	Weighing machine weights of all kinds; parts of weighing machinery :																						
	8423.90.10	---	Weights	kg		18%				Free	Free		7.5%	5%		20%	18%	7.5%	6%	5%	Free			2.5%	
	8423.90.90	---	Parts	kg		Free				Free	Free		Free	Free	Free	Free	18%	7.5%	6%					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			Gen	SG	GEN	SG				
84.24			**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(+).**																						
	8424.10	-	Fire extinguishers, whether or not charged	u		7.5%					Free			4.5%	10%	10%	18%	5%	6%					2.5%	
	8424.20	-	Spray guns and similar appliances	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8424.30	-	Steam or sand blasting machines and similar jet projecting machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Agricultural or horticultural sprayers:																						
	8424.41	--	Portable sprayers	u									Free	Free	Free	Free	18%	5%	6%					2.5%	
	8424.49	--	Other	u									Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other appliances :																						
	8424.82	--	Agricultural or horticultural	u									Free	Free	Free	Free	18%	5%	6%					2.5%	
	8424.89	--	Other	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8424.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.25			**Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.**																						
		-	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	18%	5%	6%					2.5%	
	8425.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Winches; capstans :																						
	8425.31	--	Powered by electric motor	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8425.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	5%	6%					2.5%	
	8425.42	--	Other jacks and hoists, hydraulic	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8425.49	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
84.26			**Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**																						
		-	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	18%	5%	6%					2.5%	
	8426.12	--	Mobile lifting frames on tyres and straddle carriers	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8426.19	--	Other	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8426.20	-	Tower cranes	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8426.30	-	Portal or pedestal jib cranes	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
		-	Other machinery, self-propelled :																						
	8426.41	--	On tyres	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8426.49	--	Other	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
		-	Other machinery :																						
	8426.91	--	Designed for mounting on road vehicles	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8426.99	--	Other	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
84.27			**Fork-lift trucks; other work trucks fitted with lifting or handling equipment.**																						
	8427.10	-	Self-propelled trucks powered by an electric motor	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8427.20	-	Other self-propelled trucks	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8427.90	-	Other trucks																						
	8427.90.10	---	Hand operated pallet truck with hydraulic jack	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8427.90.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.28			**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**																						
	8428.10	-	Lifts and skip hoists :																						
	8428.10.10	---	Scissor lifts	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex					2.5%	
	8428.10.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex					2.5%	
	8428.20	-	Pneumatic elevators and conveyors	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	Free	18%	Ex						2.5%	
	8428.32	--	Other, bucket type	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8428.33	--	Other, belt type	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8428.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8428.40	-	Escalators and moving walkways	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8428.60	-	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8428.70	-	Industrial robots	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8428.90	-	Other machinery	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
84.29			**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**																						
		-	Bulldozers and angledozers :																						
	8429.11	--	Track laying	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8429.19	--	Other	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8429.20	-	Graders and levellers	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8429.30	-	Scrapers	u						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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	8429.40	-	Tamping machines and road rollers	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
		-	Mechanical shovels, excavators and shovel loaders:																						
	8429.51	--	Front-end shovel loaders	u						Free	Free		Free		Free	Free	18%	7.5%	6.0%					2.5%	
	8429.52	--	Machinery with a 360° revolving superstructure	u						Free	Free		Free		Free	Free	18%	7.5%	6.0%					2.5%	
	8429.59	--	Other	u						Free	Free		Free		Free	Free	18%	7.5%	6.0%					2.5%	
84.30			**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.**																						
	8430.10	-	Pile-drivers and pile-extractors	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8430.20	-	Snow-ploughs and snow-blowers	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Coal or rock cutters and tunnelling machinery:																						
	8430.31	--	Self-propelled	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8430.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other boring or sinking machinery :																						
	8430.41	--	Self-propelled	u						Free	Free		Free		Free	Free	18%	7.5%	6.0%					2.5%	
	8430.49	--	Other	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8430.50	-	Other machinery, self-propelled	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Other machinery, not self-propelled :																						
	8430.61	--	Tamping or compacting machinery	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8430.69	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.31			**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**																						
	8431.10	-	Of machinery of heading 84.25	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8431.20	-	Of machinery of heading 84.27	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Of machinery of heading 84.28 :																						
	8431.31	--	Of lifts, skip hoists or escalators	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8431.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	Free	Free	18%	5%	6%					2.5%	
	8431.42	--	Bulldozer or angle dozerblades	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8431.43	--	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8431.49	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
84.32			**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**																						
	8432.10	-	Ploughs	u							Free			1.5%	Free	Free	18%	Ex						2.5%	
		-	Harrows, scarifiers, cultivators, weeders and hoes :																						
	8432.21	--	Disc harrows	u							Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
	8432.29	--	Other	u							Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
		-	Seeders, planters and transplanters :																						
	8432.31	--	No-till direct seeders, planters and tarnsplanters	u							Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
	8432.39	--	Other	u							Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
		-	Manure spreaders and fertiliser distributors :																						
	8432.41	--	Manure spreaders	u							Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
	8432.42	--	Fertiliser distributors	u							Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
	8432.80	-	Other machinery :																						
	8432.80.10	---	Lawn or sports ground rollers	u						Free	Free		5%	4.5%		10%	18%	Ex						2.5%	
	8432.80.90	---	Other	u						Free	Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
	8432.90	-	Parts :																						

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			Gen	SG	GEN	SG				
	8432.90.10	---	For lawn or sports-ground rollers	kg							Free			4.5%		10%	18%	Ex		0%				2.5%	
	8432.90.90	---	Other	kg							Free		4%	1.5%	Free	Free	18%	5%	6%					2.5%	
84.33			**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.**																						
		-	Mowers for lawns, parks or sports-grounds :																						
	8433.11	--	Powered, with the cutting device rotating in a horizontal plane	u					8%		Free					10%	18%	Ex						2.5%	
	8433.19	--	Other	u					16%		Free					20%	18%	5%						2.5%	
	8433.20	-	Other mowers, including cutter bars for tractor mounting	u		Free							4%	1.5%	Free	Free	18%	Ex						2.5%	
	8433.30	-	Other haymaking machinery	u									4%	1.5%	Free	Free	18%	Ex						2.5%	
	8433.40	-	Straw or fodder balers, including pick-up balers	u										1.5%	Free	Free	18%	Ex						2.5%	
		-	Other harvesting machinery; threshing machinery :																						
	8433.51	--	Combine harvester-threshers	u									Free	Free	Free	Free	18%	Ex						2.5%	
	8433.52	--	Other threshing machinery	u										1.5%	Free	Free	18%	Ex						2.5%	
	8433.53	--	Root or tuber harvesting machines	u									4%	1.5%	Free	Free	18%	Ex						2.5%	
	8433.59	--	Other	u										1.5%	Free	Free	18%	5%	6%					2.5%	
	8433.60	-	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u									4%	1.5%	Free	Free	18%	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	18%	Ex						2.5%	
	8433.90.90	---	Other	kg		Free							4%	1.5%	Free	Free	18%	5%	6%					2.5%	
84.34			**Milking machines and dairy machinery.**																						
	8434.10	-	Milking machines	u						Free	Free		Free		Free	Free	18%	Ex						Ex	
	8434.20	-	Dairy machinery	u						Free	Free		Free		Free	Free	18%	Ex						Ex	
	8434.90	-	Parts	kg						Free	Free		Free		Free	Free	18%	Ex						Ex	
84.35			**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**																						
	8435.10	-	Machinery	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8435.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
84.36			**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**																						
	8436.10	-	Machinery for preparing animal feeding stuffs	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Poultry-keeping machinery; poultry incubators and brooders :																						
	8436.21	--	Poultry incubators and brooders	u						Free	Free		Free		Free	Free	18%	Ex						2.5%	
	8436.29	--	Other	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8436.80	-	Other machinery	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Parts :																						
	8436.91	--	Of poultry-keeping machinery or poultry incubators and brooders	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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	8436.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.37			**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.**																						
	8437.10	-	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8437.80	-	Other machinery	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8437.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.38			**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.**																						
	8438.10	-	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8438.20	-	Machinery for the manufacture of confectionery, cocoa or chocolate	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8438.30	-	Machinery for sugar manufacture	u					Free	Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8438.40	-	Brewery machinery	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8438.50	-	Machinery for the preparation of meat or poultry	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8438.60	-	Machinery for the preparation of fruits, nuts or vegetables	u						Free	Free		Free		Free	Free	18%	Ex						2.5%	
	8438.80	-	Other machinery :																						
	8438.80.10	---	C.T.C and L.T.P tea machinery	u										Free	Free	Free	18%	Ex						2.5%	
	8438.80.20	---	Colour separators for the tea industry	u										Free	Free	Free	18%	Ex						2.5%	
	8438.80.30	---	Vertical type, electrostatic, stalk and fibre extractor	u										5%	Free	Free	18%	Ex						2.5%	
	8438.80.40	---	Other tea machinery	u										1.5%	Free	Free	18%	Ex						2.5%	
	8438.80.90	---	Other	u										Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8438.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.39			**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.**																						
	8439.10	-	Machinery for making pulp of fibrous cellulosic material	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8439.20	-	Machinery for making paper or paperboard	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8439.30	-	Machinery for finishing paper or paperboard	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Parts :																						
	8439.91	--	Of machinery for making pulp of fibrous cellulosic material	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8439.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.40			**Book-binding machinery, including book-sewing machines.**																						
	8440.10	-	Machinery	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8440.90	-	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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
84.41			**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**																						
	8441.10	-	Cutting machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8441.20	-	Machines for making bags, sacks or envelopes	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8441.30	-	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8441.40	-	Machines for moulding articles in paper pulp, paper or paperboard	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8441.80	-	Other machinery	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8441.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.42			**Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**																						
	8442.30	-	Machinery, apparatus and equipment	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8442.40	-	Parts of the foregoing machinery, apparatus or equipment	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8442.50	-	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.43			**Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof(+).**																						
		-	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :																						
	8443.11	--	Offset printing machinery, reel-fed	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.12	--	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22cm and the other side not exceeding 36 cm in the unfolded state)	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.13	--	Other offset printing machinery	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.14	--	Letterpress printing machinery, reelfed, excluding flexographic printing	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.15	--	Letterpress printing machinery, other than reelfed, excluding flexographic printing	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.16	--	Flexographic printing machinery	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.17	--	Gravure printing machinery	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.19	--	Other :																						
	8443.19.10	---	For textile fabrics	u						Free	Free		Free	Free	Free	Free		5%	6%					2.5%	
	8443.19.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
		-	Other printers, copying machines and facsimile machines, whether or not combined :																						
	8443.31	--	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network :																						
		---	Combined with multi-colour copying machines :																						
	8443.31.11	----	Used	u	L					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.31.19	----	Other	u	L					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		---	Other :																						
	8443.31.91	----	Used	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8443.31.99	----	Other	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8443.32	--	Other, capable of connecting to an automatic data processing machine or to a network :																						
		---	Multi-colour copying machines :																						
	8443.32.11	----	Used	u	L					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.32.19	----	Other	u	L					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		---	Teleprinters :																						2.5%
	8443.32.21	----	Used	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8443.32.29	----	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		---	Printers for textile fabrics :																						2.5%
	8443.32.31	----	Used	u						Free	Free		Free	Free	Free	Free	18%	5%	6%						
	8443.32.39	----	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%						
		---	Other printers :	u																					
	8443.32.41	----	Used	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8443.32.49	----	Other	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
		---	Other :																						
	8443.32.91	----	Used	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.32.99	----	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.39	--	Other :																						
		---	Multi-colour copying machines, whether or not combined with printers and / or facsimile machines :																						
	8443.39.11	----	Used	u	L					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.39.19	----	Other	u	L					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		---	Printers for textile fabrics :																						
	8443.39.21	----	Used	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.39.29	----	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		---	Other printers :																						
	8443.39.31	----	Used	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.39.39	----	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		---	Other :																						
	8443.39.91	----	Used	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.39.99	----	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Parts and accessories :																						
	8443.91	--	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.99	--	Other :																						
	8443.99.10	---	Parts and accessories of copying machines	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.99.20	---	Parts and accessories of facsimile machines or teleprinters	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8443.99.30	---	Parts and accessories of printers of national subdivision 8443.32.40	kg						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8443.99.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
84.44	8444.00		**Machines for extruding, drawing, texturing or cutting man-made textile materials.**	u						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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
84.45			**Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.**																						
		-	Machines for preparing textile fibers :																						
	8445.11	--	Carding machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8445.12	--	Combing machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8445.13	--	Drawing or roving machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8445.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8445.20	-	Textile spinning machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8445.30	-	Textile doubling or twisting machines	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8445.40	-	Textile winding (including weft-winding) or reeling machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8445.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
84.46			**Weaving machines (looms).**																						
	8446.10	-	For weaving fabrics of a width not exceeding 30 cm	u						Free	Free		Free	Free	Free	Free	18%	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	18%	5%	2%					2.5%	
	8446.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8446.30	-	For weaving fabrics of a width exceeding 30 cm, shuttleless type	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
84.47			**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**																						
		-	Circular knitting machines :																						
	8447.11	--	With cylinder diameter not exceeding 165 mm	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8447.12	--	With cylinder diameter exceeding 165 mm	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8447.20	-	Flat knitting machines; stitch-bonding machines	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8447.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
84.48			**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).**																						
		-	Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :																						

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			Gen	SG	GEN	SG				
	8448.11	--	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8448.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	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	18%	Ex						2.5%	
		-	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	18%	Ex						2.5%	
	8448.32	--	Of machines for preparing textile fibers, other than card clothing	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8448.33	--	Spindles, spindle flyers, spinning rings and ring travellers	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8448.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	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	18%	Ex						2.5%	
	8448.49	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
		-	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :																						
	8448.51	--	Sinkers, needles and other articles used in forming stitches	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8448.59	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.49	8449.00		**Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.**	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.50%	
84.50			**Household or laundry-type washing machines, including machines which both wash and dry(+).**																						
		-	Machines, each of a dry linen capacity not exceeding 10 kg :																						
	8450.11	--	Fully-automatic machines :																						
	8450.11.10	---	Unassembled in completely knocked-down form	u												20%	18%	5%				25%		2.5%	
	8450.11.20	---	Used / reconditioned	u	LS											20%	18%	Ex		10%		25%		2.5%	
		---	Other, top loading :																						
	8450.11.31	----	Of a dry linen capacity less than 4 kg	u												20% or Rs.4,400/= per u	18%	5%		10% or Rs.2,200/= per u		25%		2.5%	
	8450.11.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	u												20% or Rs.5,400/= per u	18%	5%		10% or Rs.2,600/= per u		25%		2.5%	
	8450.11.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	u												20% or Rs.6,300/= per u	18%	5%		10% or Rs.3,100/= per u		25%		2.5%	
	8450.11.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	u												20% or Rs7,000/= per u	18%	5%		10% or Rs.3,500/= per u		25%		2.5%	
	8450.11.39	----	Other	u												20%	18%	5%		10%		25%		2.5%	
		---	Other, front loading :																						
	8450.11.41	----	Of a dry linen capacity less than 4 kg	u												20% or Rs.5,400/= per u	18%	5%		10% or Rs.2,600/= per u		25%		2.5%	
	8450.11.42	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	u												20% or Rs.6,700/= per u	18%	5%		10% or Rs.3,300/= per u		25%		2.5%	
	8450.11.43	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	u												20% or Rs.7,700/= per u	18%	5%		10% or Rs.3,800/= per u		25%		2.5%	
	8450.11.44	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	u												20% or Rs.8,800/= per u	18%	5%		10% or Rs.4,400/= per u		25%		2.5%	
	8450.11.49	----	Other	u												20%	18%	5%		10%		25%		2.5%	
	8450.12	--	Other machines, with built-in centrifugal drier :																						
	8450.12.10	---	Unassembled in completely knocked-down form	u												20%	18%	7.5%				25%		2.5%	
	8450.12.20	---	Used / reconditioned	u	LS											20%	18%	Ex		10%		25%		2.5%	
		---	Other :														18%								
	8450.12.31	----	Of a dry linen capacity less than 4 kg	u												20% or Rs.2,200/= per u	18%	7.5%		10% or Rs.1,000/= per u		25%		2.5%	
	8450.12.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	u												20% or Rs.3,100/= per u	18%	7.5%		10% or Rs.1,500/= per u		25%		2.5%	
	8450.12.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	u												20% or Rs.4,200/= per u	18%	7.5%		10% or Rs.2,000/= per u		25%		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			Gen	SG	GEN	SG				
	8450.12.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	u												20% or Rs.5,400/= per u	18%	7.5%		10% or Rs.2,600/= per u		25%		2.5%	
	8450.12.39	----	Other	u												20%	18%	7.5%		10%		25%		2.5%	
	8450.19	--	Other :																						
	8450.19.10	---	Unassembled in completely knocked-down form	u												20%	18%	7.5%				25%		2.5%	
	8450.19.20	---	Used / reconditioned	u	LS											20%	18%	Ex		10%		25%		2.5%	
		---	Other :																						
	8450.19.31	----	Of a dry linen capacity less than 4 kg	u												20% or Rs.2,200/= per u	18%	7.5%		10% or Rs.1,000/= per u		25%		2.5%	
	8450.19.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	u												20% or Rs.3,100/= per u	18%	7.5%		10% or Rs.1,500/= per u		25%		2.5%	
	8450.19.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	u												20% or Rs.4,200/= per u	18%	7.5%		10% or Rs.2,000/= per u		25%		2.5%	
	8450.19.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	u												20% or Rs.5,400/= per u	18%	7.5%		10% or Rs.2,600/= per u		25%		2.5%	
	8450.19.39	----	Other	u												20%	18%	7.5%		10%		25%		2.5%	
	8450.20	-	Machines, each of a dry linen capacity exceeding 10 kg :																						
	8450.20.10	---	Of a dry linen capacity not exceeding 15 kg	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			25%		2.5%	
	8450.20.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			25%		2.5%	
	8450.90	-	Parts:																						
	8450.90.10	---	Cabinets with or without other components	u						Free	Free		Free	Free	Free	20%	18%	5%	6%					2.5%	
	8450.90.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.51			**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 pinking textile fabrics**																						
	8451.10	-	Dry-cleaning machines	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
		-	Drying machines :																						
	8451.21	--	Each of a dry linen capacity not exceeding 10 kg	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8451.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8451.30	-	Ironing machines and presses (including fusing presses)	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8451.40	-	Washing, bleaching or dyeing machines :																						
	8451.40.10	---	For textile yarns and fabrics	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8451.40.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8451.50	-	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8451.80	-	Other machinery :																						
	8451.80.10	---	For finishing textile fabrics	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8451.80.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8451.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%					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			Gen	SG	GEN	SG				
84.52			**Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles(+).**																						
	8452.10	-	Sewing machines of the household type :																						
	8452.10.10	---	Completely knocked-down, excluding furniture and stands	u											3.0%	Free	18%	7.5%	6.0%	5%	Free			2.5%	
	8452.10.90	---	Other	u		16%									17.0%	20%	18%	7.5%	6.0%	5%	Free			2.5%	
		-	Other sewing machines :																						
	8452.21	--	Automatic units	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8452.29	--	Other	u					Free	Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8452.30	-	Sewing machine needles	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8452.90	-	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines :																						
	8452.90.10	---	Furniture, bases and covers for sewing machines and parts thereof	kg		18.0%				Free	Free		5%	5%	20%	20%	18%	5%	2%	5%	Free			2.5%	
	8452.90.90	---	Other parts of sewing machines	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
84.53			**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**																						
	8453.10	-	Machinery for preparing, tanning or working hides, skins or leather	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8453.20	-	Machinery for making or repairing footwear	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8453.80	-	Other machinery	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8453.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.54			**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**																						
	8454.10	-	Converters	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8454.20	-	Ingot moulds and ladles	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8454.30	-	Casting machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8454.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.55			**Metal-rolling mills and rolls therefor.**																						
	8455.10	-	Tube mills	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other rolling mills :																						
	8455.21	--	Hot or combination hot and cold	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8455.22	--	Cold	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8455.30	-	Rolls for rolling mills	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8455.90	-	Other parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.56			**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.**																						
		-	Operated by laser or other light or photon beam processes :																						

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			Gen	SG	GEN	SG				
	8456.11	--	Operated by laser	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8456.12	--	Operated by other light or photon beam processes	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8456.20	-	Operated by ultrasonic processes	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8456.30	-	Operated by electro-discharge processes	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8456.40	-	Operated by plasma arc processes	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8456.50	-	Water-jet cutting machines	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8456.90	-	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.57			**Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.**																						
	8457.10	-	Machining centres	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8457.20	-	Unit construction machines (single station)	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8457.30	-	Multi-station transfer machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.58			**Lathes (including turning centres) for removing metal(+).**																						
		-	Horizontal lathes :																						
	8458.11	--	Numerically controlled	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8458.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other lathes :																						
	8458.91	--	Numerically controlled	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8458.99	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
84.59			**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 (+).**																						
	8459.10	-	Way-type unit head machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Other drilling machines :																						
	8459.21	--	Numerically controlled	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8459.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other boring-milling machines :																						
	8459.31	--	Numerically controlled	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8459.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Other boring machines :																						
	8459.41	--	Numerically controlled	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8459.49	--	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Milling machines, knee-type :																						
	8459.51	--	Numerically controlled	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8459.59	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other milling machines :																						
	8459.61	--	Numerically controlled	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8459.69	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8459.70	-	Other threading or tapping machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.60			**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 (+).**																						
		-	Flat-surface grinding machines :																						
	8460.12	--	Numerically controlled	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8460.19	--	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Other grinding machines :																						
	8460.22	--	Centreless grinding machines, numerically controlled	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8460.23	--	Other cylindrical grinding machines, numerically controlled	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8460.24	--	Other, numerically controlled	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8460.29	--	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
		-	Sharpening (tool or cutter grinding) machines :																						
	8460.31	--	Numerically controlled	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8460.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8460.40	-	Honing or lapping machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8460.90	-	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.61			**Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.**																						
	8461.20	-	Shaping or slotting machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8461.30	-	Broaching machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8461.40	-	Gear cutting, gear grinding or gear finishing machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8461.50	-	Sawing or cutting-off machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8461.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.62			**Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching or notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.**																						
		-	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	18%	5%	6%					2.5%	
	8462.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Bending, folding, straightening or flattening machines (including press breakes) for flat products :																						
	8462.22	--	Profile forming machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.23	--	Numerically controlled press brakes	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.24	--	Numerically controlled panel benders	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.25	--	Numerically controlled roll forming machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.26	--	Other Numerically controlled bending, folding, straightening or flattening machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	5%	6%					2.5%	
	8462.33	--	Numerically controlled shearing machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	5%	6%					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			Gen	SG	GEN	SG				
	8462.49	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Machines for working tube, pipe, hollow sections and bar (excluding presses):																						
	8462.51	--	Numerically controlled	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.59	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Cold metal working presses :																						
	8462.61	--	Hydraulic presses	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.62	--	Mechanical presses	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.63	--	Servo-presses	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.69	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8462.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.63			**Other machine-tools for working metal or cermets, without removing material.**																						
	8463.10	-	Draw-benches for bars, tubes, profiles, wire or the like	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8463.20	-	Thread rolling machines	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8463.30	-	Machines for working wire	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8463.90	-	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.64			**Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass(+).**																						
	8464.10	-	Sawing machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8464.20	-	Grinding or polishing machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8464.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
84.65			**Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.**																						
	8465.10	-	Machines which can carry out different types of machining operations without tool change between such operations	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8465.20	-	Machining centres	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other :																						
	8465.91	--	Sawing machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8465.92	--	Planing, milling or moulding (by cutting) machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8465.93	--	Grinding, sanding or polishing machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8465.94	--	Bending or assembling machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8465.95	--	Drilling or morticing machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8465.96	--	Splitting, slicing or paring machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8465.99	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.66			**Parts and accessories suitable for use solely or principally with the machinesof headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.**																						
	8466.10	-	Tool holders and self-opening dieheads	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8466.20	-	Work holders	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8466.30	-	Dividing heads and other special attachments for machines	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
		-	Other :																						
	8466.91	--	For machines of heading 84.64	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8466.92	--	For machines of heading 84.65	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8466.93	--	For machines of headings 84.56 to 84.61	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8466.94	--	For machines of heading 84.62 or 84.63	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.67			**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.**																						
		-	Pneumatic :																						
	8467.11	--	Rotary type (including combined rotary-percussion)	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8467.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	With self-contained electric motor :																						
	8467.21	--	Drills of all kinds	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8467.22	--	Saws	u	L					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8467.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other tools :																						
	8467.81	--	Chain saws	u	B					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8467.89	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Parts :																						
	8467.91	--	Of chain saws	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8467.92	--	Of pneumatic tools	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8467.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.68			**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.**																						
	8468.10	-	Hand-held blow pipes	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8468.20	-	Other gas-operated machinery and apparatus	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8468.80	-	Other machinery and apparatus	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8468.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
[84.69]																									

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			Gen	SG	GEN	SG				
84.70			**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.**																						
	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	18%	5%	2%					2.5%	
		-	Other electronic calculating machines :																						
	8470.21	--	Incorporating a printing device	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8470.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8470.30	-	Other calculating machines	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8470.50	-	Cash registers	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8470.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.71			**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.**																						
	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	LS					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8471.30.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					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	LS					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8471.41.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8471.49	--	Other, presented in the form of systems :																						
	8471.49.10	---	Used / reconditioned	u	LS					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8471.49.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					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	LS					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8471.50.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					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	18%	5%	6%					2.5%	
	8471.70	-	Storage units	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8471.80	-	Other units of automatic data processing machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8471.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
84.72			**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).**																						
	8472.10	-	Duplicating machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	5%	6%					2.5%	
	8472.90	-	Other :														18%								
	8472.90.10	---	Braille type writers	u					Free	Free	Free		Free	Free	Free	Free	Ex	Ex						2.5%	
	8472.90.90	---	Other	u					Free	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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
84.73			**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.**																						
		-	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	18%	5%	6%					2.5%	
	8473.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	Free	18%	5%	6%					2.5%	
	8473.30.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%					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	Free	Ex	Ex						2.5%	
	8473.40.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	Free	Ex	Ex						2.5%	
	8473.50.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.74			**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.**																						
	8474.10	-	Sorting, screening, separating or washing machines	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8474.20	-	Crushing or grinding machines	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
		-	Mixing or kneading machines :																						
	8474.31	--	Concrete or mortar mixers	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8474.32	--	Machines for mixing mineral substances with bitumen	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8474.39	--	Other	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8474.80	-	Other machinery	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8474.90	-	Parts	kg		Free				Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
84.75			**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.**																						
	8475.10	-	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u						Free	Free		Free	Free	Free	Free	18%	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	18%	Ex						2.5%	
	8475.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8475.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
84.76			**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**																						
		-	Automatic beverage-vending machines :																						
	8476.21	--	Incorporating heating or refrigerating devices	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8476.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other machines :																						
	8476.81	--	Incorporating heating or refrigerating devices	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8476.89	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8476.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.77			**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.**																						
	8477.10	-	Injection-moulding machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8477.20	-	Extruders	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8477.30	-	Blow moulding machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8477.40	-	Vacuum moulding machines and other thermoforming machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	5%	6%					2.5%	
	8477.59	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8477.80	-	Other machinery	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8477.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.78			**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**																						
	8478.10	-	Machinery	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8478.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.79			**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**																						
	8479.10	-	Machinery for public works, building or the like	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	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%	20.0%	20%	18%	5%	6%	5%	Free			2.5%	
	8479.20.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	5%	6%					2.5%	
	8479.40	-	Rope or cable-making machines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
	8479.50	-	Industrial robots, not elsewhere specified or included	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8479.60	-	Evaporative air coolers	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Passenger boarding bridges :														18%								
	8479.71	--	Of a kind used in airports	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8479.79	--	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other machines and mechanical appliances :																						
	8479.81	--	For treating metal, including electric wire coil-winders	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8479.82	--	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u						Free	Free		Free		Free	Free	18%	5%	6%					2.5%	
	8479.83	--	Cold isostatic presses	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8479.89	--	Other :																						
	8479.89.10	---	Digital electronic educational equipment	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8479.89.20	---	Liquid petroleum (LP) gas conversion kit for auto-trishaws	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8479.89.30	---	Silos equipped with relevant optional mechanical apparatus	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8479.89.40	---	Industrial racking systems equipped with relevant optional mechanical apparatus	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8479.89.50	---	Solar tracker without solar cells	u		Free									Free	Free	18%	Ex						2.5%	
	8479.89.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8479.90	-	Parts	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.80			**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.**																						
	8480.10	-	Moulding boxes for metal foundry	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8480.20	-	Mould bases	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8480.30	-	Moulding patterns	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Moulds for metal or metal carbides :																						
	8480.41	--	Injection or compression types	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8480.49	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8480.50	-	Moulds for glass	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8480.60	-	Moulds for mineral materials	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Moulds for rubber or plastics :																						
	8480.71	--	Injection or compression types	kg										Free	Free	Free	18%	5%	6%					2.5%	
	8480.79	--	Other	kg										Free	Free	Free	18%	5%	6%					2.5%	
84.81			**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.**																						
	8481.10	-	Pressure-reducing valves :																						
	8481.10.10	---	Valve fittings for use with liquefied petroleum gas cylinders	kg	S					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.10.20	---	Pressure regulators and automatic changeover device for liquefied petroleum gas	kg	S					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.10.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.20	-	Valves for oleohydraulic or pneumatic transmissions	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.30	-	Check (nonreturn) valves	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.40	-	Safety or relief valves	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.80	-	Other appliances :																						
	8481.80.10	---	Copper alloy body piston valves for less than 2" for float operated valves for cisterns	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
	8481.80.20	---	Copper alloy body diaphragm valves less than 2" for float operated valves for cisterns	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.80.30	---	Plastic body piston valves, less than 2" , for float operated valves for cisterns	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.80.40	---	Plastic body diaphragm valves, less than 2" , for float operated valves for cisterns	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.80.50	---	Other valves, less than 2" , for float operated valves for cisterns or water storage tanks	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		---	Other Taps,cocks and valves less than 2", for domestic water supply :																						
	8481.80.61	----	Of copper alloy	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.80.62	----	Of metal alloy	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.80.63	----	Of PVC or other plastics	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.80.69	----	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.80.70	----	Other float operated valves, 2" or more	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.80.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8481.90	-	Parts:																						
	8481.90.10	---	Of copper alloy body valves, less than 2" for float operated valves for cisterns or water storage tanks	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.90.20	---	Of plastic body valves, less than 2" for float operated valves for cisterns or water storage tanks	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.90.30	---	Of other valves, less than 2" for float operated valves for cisterns or water storage tanks	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.90.40		Of other float operated valves, 2" or more	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8481.90.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.82			**Ball or roller bearings.**																						
	8482.10	-	Ball bearings	u		Free			Free	Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8482.20	-	Tapered roller bearings, including cone and tapered roller assemblies	u					Free	Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8482.30	-	Spherical roller bearings	u					Free	Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8482.40	-	Needle roller bearings, including cage and needle roller assemblies	u					Free	Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8482.50	-	Other cylindrical roller bearings, including cage and roller assemblies	u					Free	Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8482.80	-	Other, including combined ball/roller bearings	u					Free	Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Parts :																						
	8482.91	--	Balls, needles and rollers	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8482.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.83			**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).**																						
	8483.10	-	Transmission shafts (including cam shafts and crank shafts) and cranks	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					2.5%	
	8483.20	-	Bearing housings, incorporating ball or roller bearings	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					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			Gen	SG	GEN	SG				
	8483.30	-	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					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	Free	18%	7.5%	6.0%					2.5%	
	8483.50	-	Flywheels and pulleys, including pulley blocks	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8483.60	-	Clutches and shaft couplings (including universal joints)	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8483.90	-	Toothed wheels, chain sprockets and other transmission elements presented separately; parts.	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.84			**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.**																						
	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	18%	5%	6%					2.5%	
	8484.20	-	Mechanical seals	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8484.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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			Gen	SG	GEN	SG				
84.85			**Machines for additive manufacturing.**																						
	8485.10	-	By metal deposit	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8485.20	-	By plastics or rubber deposit	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8485.30	-	By plaster, cement, ceramics or glass deposit	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8485.80	-	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8485.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.86			**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 11 (C) to this Chapter; parts and accessories.**																						
	8486.10	-	Machines and apparatus for the manufacture of boules or wafers	u						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%					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	18%	5%	6%					2.5%	
	8486.30	-	Machines and apparatus for the manufacture of flat panel displays	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8486.40	-	Machines and apparatus specified in Note 11 (C) to this Chapter	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8486.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
84.87			**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**																						
	8487.10	-	Ships' or boats' propellers and blades therefor	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8487.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	

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 dataprocessing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital camerasand 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 E2PROM") 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, decorder IC or application processer) or have otehrwise 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 lik 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.

(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 photocatho de 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 of which do not exceed 170 mm x 100 mm x 45 mm.

5.- For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumul ators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

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	GEN	SG				
85.01			**Electric motors and generators (excluding generating sets).**																						
	8501.10	-	Motors of an output not exceeding 37.5 W :																						
	8501.10.10	---	DC Motors	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8501.10.90	---	Other	u						Free	Free		5%	5%	Free	Free	18%	5%	2%					2.5%	
	8501.20	-	Universal AC/DC motors of an output exceeding 37.5 W	u						Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
		-	Other DC motors; DC generators, other than photovoltaic generators :																						
	8501.31	--	Of an output not exceeding 750 W :	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8501.32	--	Of an output exceeding 750 W but not exceeding 75 kW	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8501.33	--	Of an output exceeding 75 kW but not exceeding 375 kW	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8501.34	--	Of an output exceeding 375 kW	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8501.40	-	Other AC motors, single-phase :																						
	8501.40.10	---	Induction motors 200/250 V exceeding 0.185 kW	u						Free	Free		5%	5%		20%	18%	5%	6%					2.5%	
	8501.40.20	---	Motors for fans of heading 8414.51	u		18% or Rs.227/= per u				Free	Free		5% or Rs.110/= per u	5% or Rs.100/= per u		20% or Rs.440/= per u	18%	5%	6%	5% or Rs.110/= per u	Free			2.5%	
	8501.40.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other AC motors, multi-phase :																						
	8501.51	--	Of an output not exceeding 750 W :																						
	8501.51.10	---	Induction motors 350/450 V 3 phase exceeding 0.185 kW and exceeding 750 RPM	u						Free	Free		5%	5%		20%	18%	5%	6%					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	GEN	SG				
	8501.51.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8501.52	--	Of an output exceeding 750 W but not exceeding 75 kW :																						
	8501.52.10	---	Induction motors 350/450 V 3 phase exceeding 750 W but not exceeding 25 kW and exceeding 750 RPM	u												20%	18%	5%	6%					2.5%	
	8501.52.90	---	Other	u											Free	Free	18%	5%	6%					2.5%	
	8501.53	--	Of an output exceeding 75 kW	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	AC generators (alternators), other than photovoltaic generators :																						
	8501.61	--	Of an output not exceeding 75 kVA :	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8501.62	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8501.63	--	Of an output exceeding 375 kVA but not exceeding 750 kVA	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8501.64	--	Of an output exceeding 750 kVA	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Photovoltaic DC generators :																						
	8501.71	--	Of an output not exceeding 50 W:																						
	8501.71.10	---	Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex						Ex	
	8501.71.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8501.72	--	Of an output exceeding 50 W:																						
	8501.72.10	---	Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex						Ex	
	8501.72.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8501.80	-	Photovoltaic AC generators:																						
	8501.80.10	---	Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output	u						Free	Free		Free	Free	Free	Free	18%	Ex						Ex	
	8501.80.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
85.02			**Electric generating sets and rotary converters.**																						
		-	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :																						
	8502.11	--	Of an output not exceeding 75 kVA	u		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8502.12	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	u		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8502.13	--	Of an output exceeding 375 kVA	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8502.20	-	Generating sets with spark-ignition internal combustion piston engines	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other generating sets :																						
	8502.31	--	Wind-powered	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8502.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8502.40	-	Electric rotary converters	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
85.03	8503.00		**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.**																						
	8503.00.10	---	Wound stators for electric motors of single phase	kg						Free	Free		5%	5%	20.0%	20%	18%	5%	6%					2.5%	
	8503.00.20	---	Parts suitable for use solely or principally with electric generators	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8503.00.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	GEN	SG				
85.04			**Electrical transformers, static converters (for example, rectifiers) and inductors.**																						
	8504.10	-	Ballasts for discharge lamps or tubes :																						
	8504.10.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u		Free				Free	Free		4%	1.5%		Free	18%	5%	6%	4%	6%			2.5%	
			Ballasts for Tubular Fluorescent Lamps		S																				
	8504.10.90	---	Other	u		Free				Free	Free		4%	1.5%		Free	18%	5%	6%	4%				2.5%	
			Ballasts for Tubular Fluorescent Lamps		S																				
		-	Liquid dielectric transformers :																						
	8504.21	--	Having a power handling capacity not exceeding 650 kVA :																						
	8504.21.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u												10%	18%	5%	6%					2.5%	
	8504.21.90	---	Other	u												10%	18%	5%	6%					2.5%	
	8504.22	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :																						
	8504.22.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 5000 kVA	u						Free	Free		6%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8504.22.20	---	Other, not exceeding 5000 kVA	u						Free	Free		6%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8504.22.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%	4%	6%			2.5%	
	8504.22.90	---	Other	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%	4%	6%			2.5%	
	8504.23	--	Having a power handling capacity exceeding 10,000 kVA :																						
	8504.23.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		4%	1.5%	Free	Free	18%	Ex		4%	6%			2.5%	
	8504.23.90	---	Other	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%	4%	6%			2.5%	
		-	Other transformers :																						
	8504.31	--	Having a power handling capacity not exceeding 1 kVA :																						
	8504.31.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u												10%	18%	5%	6%					2.5%	
	8504.31.90	---	Other	u												10%	18%	5%	6%					2.5%	
	8504.32	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :																						
	8504.32.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8504.32.90	---	Other	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					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	GEN	SG				
	8504.33	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :																						
	8504.33.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u									5%	4.5%		10%	18%	5%	6%	Rs.5/= per kg				2.5%	
	8504.33.90	---	Other	u									5%	4.5%		10%	18%	5%	6%					2.5%	
	8504.34	--	Having a power handling capacity exceeding 500 kVA :																						
	8504.34.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u		9.0%				Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8504.34.90	---	Other	u		9.0%				Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8504.40	-	Static converters :																						
	8504.40.10	---	Uninterruptible power supplies, contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8504.40.20	---	Other, uninterruptible power supplies	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8504.40.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8504.40.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8504.50	-	Other inductors :																						
	8504.50.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%	4%	6%			2.5%	
	8504.50.90	---	Other	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%	4%	6%			2.5%	
	8504.90	-	Parts :																						
	8504.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		4%	1.5%	Free	Free	18%	5%	6%	4%	6%			2.5%	
	8504.90.90	---	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	5%	6%	4%	6%			2.5%	
85.05			**Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.**																						
		-	Permanent magnets and articles intended to become permanent magnets after magnetization :																						
	8505.11	--	Of metal	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8505.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8505.20	-	Electro-magnetic couplings, clutches and brakes	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8505.90	-	Other, including parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
85.06			**Primary cells and primary batteries(+).**																						
	8506.10	-	Manganese dioxide :																						
	8506.10.10	---	Size "D"	u		18.0%									20.0%	20%	18%	5%	6%	10%	Free			2.5%	
			Primary Cells and Batteries		S																				
	8506.10.90	---	Other	u		18.0%									10.0%	20%	18%	5%	6%					2.5%	
			Primary Cells and Batteries		S																				
	8506.30	-	Mercuric oxide	u						Free	Free		5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	8506.40	-	Silver oxide	u						Free	Free		5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	8506.50	-	Lithium	u						Free	Free		5%	4.5%	10.0%	20%	18%	5%	6%					2.5%	
	8506.60	-	Air-zinc	u						Free	Free		5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	8506.80	-	Other primary cells and primary batteries	u						Free	Free		5%	4.5%	10.0%	20%	18%	5%	6%					2.5%	
			Primary Cells and Batteries		S																				
	8506.90	-	Parts	kg			Free			Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
85.07			**Electric accumulators, including separators therefor, whether or not rectangular (including square).**																						

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	GEN	SG				
	8507.10	-	Lead-acid, of a kind used for starting piston engines:																						
	8507.10.10	---	Sealed type accumulators filled with acid solution and ready for use	u												20% or Rs.270/= per kg	18%	10%		10% or Rs.130/= per kg				2.5%	
			Lead Acid Starter Batteries for Motor Cycles and similar use		S																			2.5%	
	8507.10.90	---	Other	u												20% or Rs.270/= per kg	18%	5%		10% or Rs.130/= per kg				2.5%	
			Lead Acid Starter Batteries for Motor Cycles and similar use		S																			2.5%	
	8507.20	-	Other lead-acid accumulators																						
	8507.20.10	---	For electric vehicles	u		Free				Free	Free		5%	4.5%	10.0%	Free	18%	5%	6%					2.5%	
	8507.20.90	---	Other	u		9%				Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8507.30	-	Nickel-cadmium	u																					
	8507.30.10	---	For electric vehicles	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8507.30.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8507.50	-	Nickel-metal hydride																						
	8507.50.10	---	For electric vehicles	u						Free	Free		5%	4.5%	10.0%	Free	18%	5%	6%					2.5%	
	8507.50.90	---	Other	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8507.60	-	Lithium-ion																						
	8507.60.10	---	For electric vehicles	u						Free	Free		5%	4.5%	10.0%	Free	18%	5%	6%					2.5%	
	8507.60.90	---	Other	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8507.80	-	Other accumulators																						
	8507.80.10	---	For electric vehicles	u						Free	Free		5%	4.5%	10.0%	Free	18%	5%	6%					2.5%	
	8507.80.90	---	Other	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8507.90	-	Parts	kg			9.0%			Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%	0%				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	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	20%	18%	5%	2%					2.5%	
	8508.19	--	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8508.60	-	Other vacuum cleaners	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	2%					2.5%	
	8508.70	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					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		20%	18%	5%	2%	Rs.180/= per unit	Rs.200/= per unit			2.5%	
	8509.80	-	Other appliances :	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8509.90	-	Parts	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%					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	Free	20%	18%	5%	2%					2.5%	
	8510.20	-	Hair clippers	u						Free	Free		Free	Free	Free	20%	18%	10%	6%					2.5%	
	8510.30	-	Hair-removing appliances	u						Free	Free		Free	Free	Free	20%	18%	10%	6%					2.5%	
	8510.90	-	Parts	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%					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%	6%					2.5%	
	8511.20	-	Ignition magnetos; magneto-dynamos; magnetic flywheels	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8511.30	-	Distributors; ignition coils	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8511.40	-	Starter motors and dual purpose starter-generators	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8511.50	-	Other generators	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8511.80	-	Other equipment	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8511.90	-	Parts	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					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%	10%	18%	10%	6%					2.5%	
	8512.20	-	Other lighting or visual signalling equipment	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%	0%				2.5%	
	8512.30	-	Sound signalling equipment	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8512.40	-	Windscreen wipers, defrosters and demisters	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8512.90	-	Parts	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					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	GEN	SG				
85.13			**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.**																						
	8513.10	-	Lamps:																						
	8513.10.10	---	12V, DC portable solar lamps	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8513.10.90	---	Other	u						Free	Free		Free	Free	Free	20%	18%	Ex						2.5%	
	8513.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
85.14			**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**																						
		-	Resistance heated furnaces and ovens :																						
	8514.11	--	Hot isostatic presses	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8514.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8514.20	-	Furnaces and ovens functioning by induction or dielectric loss	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other furnaces and ovens :																						
	8514.31	--	Electron beam furnaces	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8514.32	--	Plasma and vacuum arc furnaces	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8514.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8514.40	-	Other equipment for the heat treatment of materials by induction or dielectric loss	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8514.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
85.15			**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets**																						
		-	Brazing or soldering machines and apparatus :																						
	8515.11	--	Soldering irons and guns	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8515.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Machines and apparatus for resistance welding of metal :																						
	8515.21	--	Fully or partly automatic	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8515.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Machines and apparatus for arc (including plasma arc) welding of metals :																						
	8515.31	--	Fully or partly automatic	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8515.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8515.80	-	Other machines and apparatus	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8515.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	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%	
			Electric Immersion Water Heaters for boiling water	u	S																				
		-	Electric space heating apparatus and electric soil heating apparatus :																						
	8516.21	--	Storage heating radiators	u										5%		20%	18%	5%	6%	10%	Free			2.5%	
	8516.29	--	Other	u						Free	Free		5%	5%		20%	18%	5%	6%	10%	Free			2.5%	
		-	Electro-thermic hair-dressing or hand-drying apparatus :																						
	8516.31	--	Hair dryers	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8516.32	--	Other hair-dressing apparatus	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8516.33	--	Hand-drying apparatus	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8516.40	-	Electric smoothing irons :	u						Free	Free		Free	Free	Free	20%	18%	5%	2%					2.5%	
			Electric iron for household or similar use		S																				
	8516.50	-	Microwave ovens	u		19%				Free	Free		Free	Free	Free	20%	18%	5%	2%					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%					2.5%	
			Electric Rice Cookers		S																				
	8516.60.90	---	Other	u						Free	Free		5%	5%		20%	18%	5%	2%	10%	Free			2.5%	
			Electric Hot plates	u	S																			2.5%	
		-	Other electro-thermic appliances :																						
	8516.71	--	Coffee or tea makers	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8516.72	--	Toasters	u						Free	Free		Free	Free	Free	20%	18%	5%	6%					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%	6%					2.5%	
	8516.79.20	---	Electric kettles	u	S								Free	Free	Free	20%	18%	5%	2%					2.5%	
	8516.79.90	---	Other	u									Free	Free	Free	Free	18%	5%	2%					2.5%	
	8516.80	-	Electric heating resistors	u		18.0%				Free	Free		Free	Free	Free	20%	18%	5%	6%					2.5%	
	8516.90	-	Parts:																						
	8516.90.10	---	Of rice cookers	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8516.90.90	---	Other	kg						Free	Free		5%	5%		20%	18%	5%	6%					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	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%	6%					2.5%	
	8517.13	--	Smartphones:																						
	8517.13.10	---	Used	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8517.13.90	---	Other	u	L					Free	Free		Free	Free	Free	Free	18%	5%	2%					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%	6%					2.5%	
	8517.14.90	---	Other	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8517.18	--	Other	u						Free	Free		Free	Free	Free	20%	18%	10%	6%					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%	6%					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%	6%					2.5%	
	8517.62.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8517.69	--	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
		-	Parts :																						
	8517.71	--	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8517.79	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					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%	10%	18%	10%	6%					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%	10%	18%	10%	6%					2.5%	
	8518.22	--	Multiple loudspeakers, mounted in the same enclosure	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8518.29	--	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					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	GEN	SG				
	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%	6%					2.5%	
	8518.40	-	Audio-frequency electric amplifiers	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8518.50	-	Electric sound amplifier sets	u						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8518.90	-	Parts	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					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	GEN	SG				
85.19			**Sound recording or reproducing apparatus(+).**																						
	8519.20	-	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u		9%				Free	Free		5%	4.5%	10.0%	10%	18%	Ex						2.5%	
	8519.30	-	Turntables (record-decks)	u						Free	Free		5%	4.5%	10.0%	20%	18%	Ex						2.5%	
		-	Other apparatus :																						
	8519.81	--	Using magnetic, optical or semiconductor media :																						
	8519.81.10	---	Magnetic cine sound recorders for 35 mm sprocketed films	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8519.81.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8519.89	--	Other :																						
	8519.89.10	---	Sound reproducing apparatus	u		18%				Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
	8519.89.90	---	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
[85.20]																									
85.21			**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**																						
	8521.10	-	Magnetic tape-type	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8521.90	-	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
85.22			**Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21.**																						
	8522.10	-	Pick-up cartridges	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8522.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
85.23			**Discs, tapes, solid–state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.**																						
		-	Magnetic media :																						
	8523.21	--	Cards incorporating a magnetic stripe	u						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
	8523.29	--	Other :																						
	8523.29.10	---	Unrecorded magnetic tapes of a width not exceeding 4 mm for machines of heading 84.71	u						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	GEN	SG				
	8523.29.20	---	Other unrecorded magnetic tapes of a width not exceeding 4 mm	u						Free	Free		5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	8523.29.30	---	Other unrecorded magnetic tapes for machines of heading 84.71; other recorded magnetic tapes for reproducing phenomena other than sound or image; magnetic discs	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8523.29.90	---	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
		-	Optical media :																						
	8523.41	--	Unrecorded	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8523.49	--	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
		-	Semiconductor media :																						
	8523.51	--	Solid-state non-volatile storage devices	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8523.52	--	"Smart cards"	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8523.59	--	Other :																						
	8523.59.10	---	Proximity cards and tags	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8523.59.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	8523.80.00	-	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
85.24			**Flat panel display modules, whether or not incorporating touch-sensitive screens.**																						
		-	Without drivers or control circuits :																						
	8524.11	--	Of liquid crystals	u						Free	Free		Free	Free	Free	Free	18%	5%		5%				2.5%	
	8524.12	--	Of organic light-emitting diodes (OLED)	u						Free	Free		Free	Free	Free	Free	18%	5%		5%				2.5%	
	8524.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%		5%				2.5%	
		-	Other :																						
	8524.91	--	Of liquid crystals	u						Free	Free		Free	Free	Free	Free	18%	5%		5%				2.5%	
	8524.92	--	Of organic light-emitting diodes (OLED)	u						Free	Free		Free	Free	Free	Free	18%	5%		5%				2.5%	
	8524.99	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%		5%				2.5%	
85.25			**Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**																						
	8525.50	-	Transmission apparatus	u	L					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8525.60	-	Transmission apparatus incorporating reception apparatus	u	L					Free	Free		5%	4.5%	3.0%	Free	18%	5%	6%					2.5%	
		-	Television cameras, digital cameras and video camera recorders :																						
	8525.81	--	High-speed goods as specified in Subheading Note 1 to this chapter	u						Free	Free		5%	4.5%	Free	Free	18%	5%	2%					2.5%	
	8525.82	--	Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this chapter	u						Free	Free		5%	4.5%	Free	Free	18%	5%	2%					2.5%	
	8525.83	--	Other, night vision goods as specified in Subheading Note 3 to this chapter	u						Free	Free		5%	4.5%	Free	Free	18%	5%	2%					2.5%	
	8525.89	--	Other	u						Free	Free		Free	Free	Free	20%	18%	5%	2%					2.5%	
85.26			**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**																						
	8526.10	-	Radar apparatus	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other :																						
	8526.91	--	Radio navigational aid apparatus	u	L					Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8526.92	--	Radio remote control apparatus	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
85.27			**Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**																						

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	GEN	SG				
		-	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%					2.5%	
	8527.19	--	Other :	u		15.4%					Free					20%	18%	5%	6%	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%					2.5%	
	8527.29	--	Other	u		Free							Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Other :																						
	8527.91	--	Combined with sound recording or reproducing apparatus	u									Free	Free	Free	20%	18%	5%	2%					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%					2.5%	
	8527.99	--	Other	u									Free	Free	Free	Free	18%	5%	6%					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	GEN	SG				
85.28			**Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus**																						
		-	Cathode-ray tube monitors :																						
	8528.42	--	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8528.49	--	Other :																						
	8528.49.10	---	Used / reconditioned	u	LS					Free	Free		5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	8528.49.90	---	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	5%	6%					2.5%	
		-	Other monitors :																						
	8528.52	--	Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8528.59	--	Other :																						
	8528.59.10	---	Used / reconditioned	u	LS					Free	Free		5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	8528.59.90	---	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	5%	6%					2.5%	
		-	Projectors :																						
	8528.62	--	Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8528.69	--	Other	u							Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :																						
	8528.71	--	Not designed to incorporate a video display or screen :																						
	8528.71.10	---	Used / reconditioned	u	LS						Free			4.5%	10.0%	20%	18%	5%	6%					2.5%	
	8528.71.20	---	Other, colour	u	L	19.00%					Free			4.5%	10.0%	20%	18%	5%	2%					2.5%	
	8528.71.90	---	Other	u	L						Free			4.5%	10.0%	20%	18%	5%	6%					2.5%	
	8528.72	--	Other, colour :																						
	8528.72.10	---	Unassembled in completely knocked-down form	u							Free				Free	Free	18%	Ex						2.5%	
	8528.72.20	---	Used / reconditioned	u	LS	19.00%					Free					20%	18%	Ex						2.5%	
		---	Other, with cathode ray tube :																						
	8528.72.31	----	Having a screen of less than 14 inches	u		19% or Rs.1,046/ = per u					Free					20% or Rs.1,100/ = per u	18%	Ex						2.5%	
	8528.72.32	----	Having a screen of 14 inches and not exceeding 15 inches	u		19% or Rs.1,807/ = per u					Free					20% or Rs.1,900/ = per u	18%	Ex						2.5%	
	8528.72.33	----	Having a screen of exceeding 15 inches and not exceeding 21 inches	u		19% or Rs.2,756/ = per u					Free					20% or Rs.2,900/ = per u	18%	Ex						2.5%	
	8528.72.34	----	Having a screen of exceeding 21 inches and not exceeding 25 inches	u		19% or Rs.5,512/ = per u					Free					20% or Rs.5,800/ = per u	18%	Ex						2.5%	
	8528.72.35	----	Having a screen of exceeding 25 inches and not exceeding 29 inches	u		19% or Rs.6,272/ = per u					Free					20% or Rs.6,600/ = per u	18%	Ex						2.5%	
	8528.72.36	----	Having a screen of exceeding 29 inches and not exceeding 34 inches	u		19% or Rs.10,450 /= per u					Free					20% or Rs.11,00 0/= per u	18%	Ex						2.5%	
	8528.72.39	----	Other	u		19.00%					Free					20%	18%	5%	6%					2.5%	
		---	Other, with LCD :																						
	8528.72.41	----	Having a screen of not exceeding 32 inches	u		Free					Free				Free	Free	18%	5%	2%					2.5%	
	8528.72.49	----	Other	u		19.00%					Free					20%	18%	5%	6%					2.5%	
		---	Other :																						
	8528.72.91	----	Having a screen of not exceeding 32 inches	u		19.00%					Free				Free	20%	18%	5%	2%					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	GEN	SG				
	8528.72.99	----	Other	u		19.00%					Free					20%	18%	10%	6%					2.5%	
	8528.73	--	Other, monochrome :																						
	8528.73.10	---	Used / reconditioned and completely knocked-down with or without cathode ray tube	u	LS						Free			Free	Free	Free	18%	Ex						2.5%	
	8528.73.20	---	Other, completely knocked-down with or without cathode ray tube	u							Free			Free	Free	Free	18%	Ex						2.5%	
	8528.73.30	---	Other, used / reconditioned	u	LS						Free			4.5%	10.0%	20%	18%	5%	6%					2.5%	
	8528.73.90	---	Other	u							Free			4.5%	10.0%	20%	18%	5%	6%					2.5%	
85.29			**Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.**																						
	8529.10	-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith :																						
	8529.10.10	---	Parabolic antennas and parabolic reflector dishes for satellite television reception	kg	L					Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%	
	8529.10.20	---	Other outdoor TV antennas / aerials	kg						Free	Free		5% or Rs.118/= per u	5% or Rs.118/= per u		20% or Rs.470/= per u	18%	10%	6%	5% or Rs.115/= per unit	Free			2.5%	
	8529.10.30	---	Other TV antennas / aerials	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%	
	8529.10.90	---	Other	kg	L					Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
	8529.90	-	Other	kg		9%				Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%					2.5%	
85.30			**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08)**																						
	8530.10	-	Equipment for railways or tramways	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8530.80	-	Other equipment	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8530.90	-	Parts	kg						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
85.31			**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**																						
	8531.10	-	Burglar or fire alarms and similar apparatus	u		9%				Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8531.20	-	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8531.80	-	Other apparatus :																						
	8531.80.10	---	Electric Call Bells	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8531.80.90	---	Other	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8531.90	-	Parts	kg						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					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	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	18%	5%	6%					2.5%	
	8532.10.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	Ex						2.5%	
	8532.21.90	---	Other	kg						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	18%	Ex						2.5%	
	8532.22.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	Ex						2.5%	
	8532.23.90	---	Other	kg						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	18%	Ex						2.5%	
	8532.24.90	---	Other	kg						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	18%	Ex						2.5%	
	8532.25.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8532.29	--	Other :																						
	8532.29.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8532.29.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	Ex						2.5%	
	8532.30.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8532.90	-	Parts :																						
	8532.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8532.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	GEN	SG				
85.33			**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**																						
	8533.10	-	Fixed carbon resistors, composition or film types	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Other fixed resistors :																						
	8533.21	--	For a power handling capacity not exceeding 20 W	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8533.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Wirewound variable resistors, including rheostats and potentiometers :																						
	8533.31	--	For a power handling capacity not exceeding 20 W	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8533.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8533.40	-	Other variable resistors, including rheostats and potentiometers	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8533.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
85.34	3534.00		**Printed circuits.**	kg						Free	Free		5%	4.5%		10%	18%	5%		0%				2.5%	
85.35			**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.**																						
	8535.10	-	Fuses	kg							Free					10% or Rs.535/= per kg	18%	5%						2.5%	
		-	Automatic circuit breakers :																						
	8535.21	--	For a voltage of less than 72.5 kV	kg						Free	Free		5% or Rs.450/= per kg	4.5% or Rs.409/= per kg		10% or Rs.300/= per kg	18%	5%	6%					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	GEN	SG				
	8535.29	--	Other	kg						Free	Free		5% or Rs.450/= per kg	4.5% or Rs.409/= per kg		10% or Rs.300/= per kg	18%	5%	6%					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		10% or Rs.335/= per kg	18%	5%	6%					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		10% or Rs.535/= per kg	18%	5%	6%					2.5%	
	8535.90	-	Other	kg						Free	Free		5% or Rs.350/= per kg	4.5% or Rs.318/= per kg		10% or Rs.235/= per kg	18%	5%	6%					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%	6%					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	GEN	SG				
	8536.20	-	Automatic circuit breakers	kg		16% or Rs.640/= per kg				Free	Free		5% or Rs.600/= per kg	4.5% or Rs.539/= per kg		20% or Rs.800/= per kg	18%	10%	6%					2.5%	
			Circuit breakers for over current protection for household and similar installations (MCB)	kg	S																			2.5%	
			Residual Current Operated Circuit breakers without integral over current protection for household and similar uses (RCCB)	kg	S																			2.5%	
			Residual Current Operated Circuit breakers with integarl over current protection for household and similar uses (RCBO)	kg	S																			2.5%	
			Type F and Type B RCCB for Household and similar use		S																				
	8536.30	-	Other apparatus for protecting electrical circuits	kg		18.0%				Free	Free		5%	4.5%		20%	18%	10%						2.5%	
		-	Relays :																						
	8536.41	--	For a voltage not exceeding 60 V	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%	
	8536.49	--	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%	
	8536.50	-	Other switches :																						
	8536.50.10	---	Starters for fluorescent lamps	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%	
			Glow starters for tubular florescent lamps		S																				
	8536.50.20	---	For use in radio apparatus, electrical instruments, electrical machinery, electrical appliances and the like	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%	
	8536.50.30	---	Main switches of 24 Amp and over	kg		16% or Rs.376/= per kg				Free	Free		5% or Rs.350/= per kg	4.5% or Rs.318/= per kg		20% or Rs.470./ = per kg	18%	10%	6%					2.5%	
			Switches for household and similar fixed electrical installations		S																				
	8536.50.90	---	Other	kg		16% or Rs.748/= per kg				Free	Free		5% or Rs.700/= per kg	5% or Rs.700/= per kg		20% or Rs.935/= per kg	18%	10%	6%					2.5%	
			Switches for household and similar fixed electrical installations		S																				
		-	Lamp-holders, plugs and sockets :																						
	8536.61	--	Lamp-holders :																						
	8536.61.10	---	Holders for fluorescent lamps and starters	kg											Free	Free	18%	10%	6%					2.5%	
	8536.61.90	---	Other	kg												20%	18%	10%		10%				2.5%	
			Insulated bayonet lamp holders, Edison Screw type Lamp Holders	kg	S																			2.5%	
	8536.69	--	Other :																						
	8536.69.10	---	For a voltage not exceeding 80 V	kg											Free	Free	18%	10%	6%					2.5%	
		---	For a voltage exceeding 80 V, but not exceeding 250 V:																						

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	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%		5%				2.5%	
	8536.69.22	----	Other shaver sockets, Universal sockets and travel adaptors	kg	L											20%	18%	10%		5%				2.5%	
	8536.69.29	----	Other	kg	L											20%	18%	10%		5%				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		9%				Free	Free		6%	4.5%		10%	18%	10%	6%					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%	6%					2.5%	
	8536.90.90	---	Other	kg		18.7%				Free	Free		6%	4.5%		20%	18%	10%	6%					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%	6%					2.5%	
	8537.20	-	For a voltage exceeding 1,000 V	kg												20%	18%	10%	6%					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%	6%	10%	Free			2.5%	
	8538.90	-	Other	kg										Free	Free	Free	18%	10%	6%					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%	10%	18%	5%	6%					2.5%	
		-	Other filament lamps, excluding ultra-violet or infra-red lamps :																						
	8539.21	--	Tungsten halogen:																						
	8539.21.10	---	Sealed glass envelops consist of filament imported for the manufacture of lamps	u						Free	Free		5%	4.5%	10.0%	20%	18%	5%	6%					2.5%	
	8539.21.90	---	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	5%	6%					2.5%	
	8539.22	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:																						
	8539.22.10	---	Sealed glass envelops consist of filament imported for the manufacture of lamps	u	S											20%	18%	5%	6%	10% or Rs.40/= per unit	Free			2.5%	
	8539.22.20	---	Other, of a power not exceeding 25 W	u												20%	18%	5%	6%	10% or Rs.40/= per unit	Free			2.5%	
			Tungsten filament lamps for domestic and similar general lighting purposes		S																				
	8539.22.90	---	Other	u												20%	18%	5%	6%	10% or Rs.40/= per unit	Free			2.5%	
			Tungsten filament lamps for domestic and similar general lighting purposes		S																				

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	GEN	SG				
	8539.29	--	Other:																						
	8539.29.10	---	Sealed glass envelops consist of filament imported for the manufacture of lamps	u						Free	Free		5%	4.5%	10.0%	20%	18%	5%	6%					2.5%	
	8539.29.90	---	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	5%	6%					2.5%	
		-	Discharge lamps, other than ultra-violet lamps :																						
	8539.31	--	Fluorescent, hot cathode :																						
	8539.31.10	---	Energy efficient AC compact fluorescent lamps	u						Free	Free		Free	Free	Free	20%	18%	5%	6%					2.5%	
			Self-ballasted lamps for general lighting services (CFL)		S																				
	8539.31.20	---	12v, DC fluorescent lamps (straight tubes as well as compact types)	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8539.31.90	---	Other	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8539.32	--	Mercury or sodium vapour lamps; metal halide lamps	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%					2.5%	
	8539.39	--	Other	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
		-	Ultra-violet or infra-red lamps; arc-lamps :																						
	8539.41	--	Arc-lamps	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
	8539.49	--	Other	u						Free	Free		5%	4.5%	10.0%	10%	18%	5%	6%					2.5%	
		-	Light-emitting diode (LED) light sources :																						
	8539.51	--	Light-emitting diode (LED) modules	kg		18.0%				Free	Free		Free	Free	Free	20%	18%	5%	6%	5%	Free			2.5%	
	8539.52	--	Light-emitting diode (LED) lamps	kg		18.0%				Free	Free		Free	Free	Free	20%	18%	5%	6%					2.5%	
			LED Lamps for General Lighting Service		S																				
	8539.90	-	Parts	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					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	GEN	SG				
85.40			**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).**																						
		-	Cathode-ray television picture tubes, including video monitor cathode-ray tubes :																						
	8540.11	--	Colour :																						
	8540.11.10	---	Used / reconditioned	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%					2.5%	
	8540.11.90	---	Other	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%					2.5%	
	8540.12	--	Monochrome :																						
	8540.12.10	---	Used / reconditioned	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%					2.5%	
	8540.12.90	---	Other	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%					2.5%	
	8540.20	-	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u						Free	Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
	8540.40	-	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm							Free	Free		4%	1.5%	Free	Free	18%	Ex							
	8540.60	-	Other cathode-ray tubes	u						Free	Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
		-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :																						
	8540.71	--	Magnetrons	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%					2.5%	
	8540.79	--	Other	u						Free	Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
		-	Other valves and tubes :																						
	8540.81	--	Receiver or amplifier valves and tubes	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%					2.5%	
	8540.89	--	Other	u						Free	Free		4%	1.5%	Free	Free	18%	5%	6%					2.5%	
		-	Parts :																						
	8540.91	--	Of cathode-ray tubes	kg						Free	Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
	8540.99	--	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	Ex						2.5%	
85.41			**Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.**																						
	8541.10	-	Diodes, other than photosensitive or light-emitting diodes	u						Free	Free		Free	Free	Free	Free	18%	Ex						Ex	
		-	Transistors, other than photosensitive transistors :																						
	8541.21	--	With a dissipation rate of less than 1 W	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8541.29	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8541.30	-	Thyristors, diacs and triacs, other than photosensitive devices	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
		-	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :																						
	8541.41	--	Light-emitting diodes (LED)	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8541.42	--	Photvoltaic cells not assembled in modules or made up into panels	u						Free	Free		Free	Free	Free	Free	18%	Ex						Ex	
	8541.43	--	Photvoltaic 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%	

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	GEN	SG				
		-	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	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	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	18%	5%	6%					2.5%	
	8542.32	--	Memories	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8542.33	--	Amplifiers	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8542.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8542.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	18%	Ex						2.5%	
	8543.20	-	Signal generators	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8543.30	-	Machines and apparatus for electroplating, electrolysis or electrophoresis	u						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	18%	Ex						2.5%	
	8543.70	-	Other machines and apparatus :	u																				2.5%	
	8543.70.10	---	Television boosters	u		9%				Free	Free		5%	4.5%	10.0%	10%	18%	Ex						2.5%	
	8543.70.20	---	Equipment for destroying or repelling pests	u						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8543.70.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8543.90	-	Parts	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					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	GEN	SG				
85.44			**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.**																						
		-	Winding wire :																						
	8544.11	--	Of copper :																						
	8544.11.10	---	Lacquered enameled or anodized wire exceeding 0.120 mm (SWG 15.5 or AWG 14) and not exceeding 1.60 mm (SWG 41 or AWG 38) cross section	kg												20%	18%	10%		5%				2.5%	
	8544.11.90	---	Other	kg											Free	Free	18%	10%	6%					2.5%	
	8544.19	--	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%	
	8544.20	-	Co-axial cable and other co-axial electric conductors :																						
	8544.20.10	---	Co-axial cables	kg												20%	18%	Ex		10%				2.5%	
			Radio Frequency Cables for Television Reception		S																				
	8544.20.90	---	Other	kg												20%	18%	10%		5%				2.5%	
	8544.30	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
			Cables for Motor Vehicles		S																				
		-	Other electric conductors, for a voltage not exceeding 1,000 V :																						
	8544.42	--	Fitted with connectors :																						
	8544.42.10	---	For a voltage not exceeding 80 V	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
		---	Other :																						
	8544.42.91	----	Fitted with 13 A, plugs and sockets of Type – G as defined by International Electrotechnical Commission																						
			Extension cords / portable socket outlets , Cable reels fitted with 13A plugs and socket outlets of type G as defined by International Electro technical Commission (IEC)	kg	S											20%	18%	10%	6%	10%	Free			2.5%	
	8544.42.99	----	Other	kg	L											20%	18%	10%	6%	5%	Free			2.5%	
	8544.49	--	Other :																						
	8544.49.10	---	For a voltage not exceeding 80 V	kg												20%	18%	10%	6%	5%	Free			2.5%	
			Cables for Motor Vehicles		S																				
	8544.49.20	---	Other up to four cored unarmoured wire and cable not exceeding 16 mm^2 conductor cross-section per core																						
			Cable reels fitted with 13A plugs and socket outlets of type G as defined by International Electro technical Commission (IEC), PVC insulated electric cable 600/1000V , PVC insulated non-armored cables with copper conductors for electric power and lighting , PVC Insulated non-armored cables with copper conductors for electric power and lighting and PVC Insulated electric flexible cords for use with appliances and equipment intended for domestic, office and similar environment	kg	S											20%	18%	10%	6%	10%	Free			2.5%	
	8544.49.30	---	Other single and multi-cored wire and cable not exceeding 185 mm^2 conductor cross-section per core																						

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	GEN	SG				
			Cable reels fitted with 13A plugs and socket outlets of type G as defined by International Electro technical Commission (IEC) , PVC insulated electric cable 600/1000V , PVC insulated non-armored cables with copper conductors for electric power and lighting , PVC Insulated non-armored cables with copper conductors for electric power and lighting and PVC Insulated electric flexible cords for use with appliances and equipment intended for domestic, office and similar environment	kg	S											20%	18%	10%	6%	10%	Free			2.5%	
	8544.49.40	---	Other armoured and underground cables not exceeding 150 mm^2 conductor cross-section per core	kg												20%	18%	10%	6%	10%	Free			2.5%	
			PVC insulated electric cable 600/1000V		S																				
	8544.49.90	---	Other																						
			PVC insulated electric cable 600/1000V , PVC insulated non-armored cables with copper conductors for electric power and lighting , PVC Insulated non-armored cables with copper conductors for electric power and lighting and PVC Insulated electric flexible cords for use with appliances and equipment intended for domestic, office and similar environment	kg	S										10.0%	10%	18%	10%	6%					2.5%	
	8544.60	-	Other electric conductors, for a voltage exceeding 1000 V	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%	
			PVC insulated electric cable 600/1000V		S																				
	8544.70	-	Optical fibre cables	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
85.45			**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.**																						
		-	Electrodes :																						
	8545.11	--	Of a kind used for furnaces	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8545.19	--	Other :																						
	8545.19.10	---	Arc lamp carbon	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8545.19.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	8545.20	-	Brushes	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
	8545.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%					2.5%	
85.46			**Electrical Insulators of any material.**																						
	8546.10	-	Of glass	kg						Free	Free		5%	4.5%	10.0%	20%	18%	5%	6%					2.5%	
	8546.20	-	Of ceramics	kg			15%	15%			Free		5%	4.5%	10.0%	20%	18%	5%	6%					2.5%	
	8546.90	-	Other	kg							Free			4.5%	10.0%	20%	18%	5%	6%					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			4.5%	10.0%	20%	18%	5%	6%					2.5%	
	8547.20	-	Insulating fittings of plastics	kg		18.0%				Free	Free		5%	5%	20.0%	20%	18%	5%	6%					2.5%	
	8547.90	-	Other	kg											10.0%	20%	18%	5%	6%					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	GEN	SG				
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%	6.0%					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		5%	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		5%	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		5%	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		5%	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		5%	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 :																						
	8549.21	--	Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg											20.0%	20%	18%	Ex						2.5%	
	8549.29	--	Other	kg											10.0%	20%	18%	Ex						2.5%	
		-	Other electrical and electronic assemblies and printed circuit boards :																						
	8549.31	--	Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg											20.0%	20%	18%	Ex						2.5%	
	8549.39	--	Other	kg											10.0%	20%	18%	Ex						2.5%	
		-	Other :																						
	8549.91	--	Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg											20.0%	20%	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	GEN	SG				
	8549.99	--	Other	kg											10.0%	20%	18%	Ex						2.5%	

Chapter 86

**Railway or tramway locomotives, rolling-stock and parts thereof;
railway or tramway track fixtures and fittings and parts thereof;
mechanical (including electro-mechanical)
traffic signalling equipment of all kinds**

Notes.

1.- This Chapter does not cover :
- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to :
- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :

(a) Assembled track, turntables, platform buffers, loading gauges;
(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including lectro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
86.01			**Rail locomotives powered from an external source of electricity or by electric accumulators.**																				
	8601.10	-	Powered from an external source of electricity	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8601.20	-	Powered by electric accumulators	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
86.02			**Other rail locomotives; locomotive tenders.**																				
	8602.10	-	Diesel-electric locomotives	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8602.90	-	Other	u						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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
86.03			**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.**																				
	8603.10	-	Powered from an external source of electricity	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8603.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
86.04	8604.00		**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).**	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
86.05	8605.00		**Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).**	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
86.06			**Railway or tramway goods vans and wagons, not self-propelled.**																				
	8606.10	-	Tank wagons and the like	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8606.30	-	Self-discharging vans and wagons, other than those of subheading 8606.10	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	8606.91	--	Covered and closed :																				
	8606.91.10	---	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8606.91.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8606.92	--	Open, with non-removable sides of a height exceeding 60 cm	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8606.99	--	Other	u						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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
86.07			**Parts of railway or tramway locomotives or rolling-stock.**																				
		-	Bogies, bissel-bogies, axles and wheels, and parts thereof :																				
	8607.11	--	Driving bogies and bissel-bogies	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8607.12	--	Other bogies and bissel-bogies	kg						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			2.5%	
	8607.19	--	Other, including parts	kg						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			2.5%	
		-	Brakes and parts thereof :																				
	8607.21	--	Air brakes and parts thereof	kg						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			2.5%	
	8607.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			2.5%	
	8607.30	-	Hooks and other coupling devices, buffers, and parts thereof	kg						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			2.5%	
		-	Other :																				
	8607.91	--	Of locomotives	kg						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			2.5%	
	8607.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			2.5%	
86.08	8608.00		**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.**	kg						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			2.5%	
86.09	8609.00		**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or modes of transport.**	u						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			2.5%	

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

1.- Subheading 8708.22 covers :

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
87.01			**Tractors (other than tractors of heading 87.09) (+).**																							
	8701.10	-	Single axle tractors :																							
	8701.10.10	---	More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.10.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
		-	Road tractors for semi-trailers :																							
	8701.21	--	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	u																						
	8701.21.10	---	Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.21.20	---	More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.22	--	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	u																						
	8701.22.10	---	Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.22.20	---	More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.23	--	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	u																						
	8701.23.10	---	Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.23.20	---	More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.24	--	With only electric motor for propulsion :	u																						
	8701.24.10	---	Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.24.20	---	More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.29	--	Other :	u																						
	8701.29.10	---	Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.29.20	---	More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.30	-	Track-laying tractors :																							
	8701.30.10	---	Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.30.20	---	More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
		-	Other, of an engine power :																							
	8701.91	--	Not exceeding 18kW :																							

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8701.91.10	---	Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.91.20	---	Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.91.30	---	Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.91.40	---	Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.92	--	Exceeding 18 kW but not exceeding 37 kW :																							
	8701.92.10	---	Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.92.20	---	Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.92.30	---	Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.92.40	---	Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.93	--	Exceeding 37 kW but not exceeding 75 kW :																							
	8701.93.10	---	Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.93.20	---	Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.93.30	---	Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.93.40	---	Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.94	--	Exceeding 75 kW but not exceeding 130 kW :																							
	8701.94.10	---	Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.94.20	---	Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.94.30	---	Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.94.40	---	Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.95	--	Exceeding 130 kW :																							
	8701.95.10	---	Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.95.20	---	Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.95.30	---	Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.95.40	---	Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
87.02			**Motor vehicles for the transport of ten or more persons, including the driver.**																							
	8702.10	-	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :																				50%			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																							
	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old	u												20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.	u	LS											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.19	----	Other	u												20.0%	30%	18%	Ex	Ex			200%	50%	2.5%	Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.10.21	----	Modified Vehicles of heading 87.03	u	LS											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.29	----	Other	u	LS											20.0%	30%	18%	Ex	Ex			200%	50%	2.5%	Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																							
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old	u												20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old	u	LS											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.39	----	Other	u												20.0%	30%	18%	Ex	Ex			Rs.5,432,650/- per unit	50%	2.5%	Rs 5.0 Mn	0%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.10.41	----	Modified Vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.49	----	Other	u	LS										20.0%	30%	18%	Ex	6%			Rs.7,243,550/- per unit	50%	2.5%	Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.10.53	----	Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.55	----	Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8702.10.59	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		2.5%	Rs 5.0 Mn	0%
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																							
	8702.10.61	----	Modified Vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.69	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit		2.5%	Rs 5.0 Mn	0%
		---	Other, not more than ten years old :																							
	8702.10.73	----	Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.74	----	Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.75	----	Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8702.10.79	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		2.5%	Rs 5.0 Mn	0%
		---	Other, more than ten years old :																							
	8702.10.81	----	Modified Vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.0 Mn	120%
	8702.10.89	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit		2.5%	Rs 5.0 Mn	0%
	8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																				50%			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																							
	8702.20.11	----	Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.12	----	Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.19	----	Other	u											10.0%	30%	18%	Ex	Ex			200%	50%	2.5%	Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.20.21	----	Modified vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.29	----	Other	u	LS										10.0%	30%	18%	Ex	Ex			200%	50%	2.5%	Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																							
	8702.20.31	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.32	----	Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.39	----	Other	u											10.0%	30%	18%	Ex	Ex			Rs.5,130,850/- per unit	50%	2.5%	Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.20.41	----	Modified vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.49	----	Other	u	LS										10.0%	30%	18%	Ex	Ex			Rs.6,639,950/- per unit	50%	2.5%	Rs 5.5 Mn	0%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.20.51	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.52	----	Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.53	----	Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8702.20.59	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		2.5%	Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																							
	8702.20.61	----	Modified vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.69	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit		2.5%	Rs 5.5 Mn	0%
		---	Other, not more than ten years old :																							
	8702.20.71	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.72	----	Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.73	----	Other, not more than five years old	u											Free	Free	18%	10.0%	6.0%					2.5%	Rs 5.5 Mn	0%
	8702.20.79	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		2.5%	Rs 5.5 Mn	0%
		---	Other, more than ten years old :																							
	8702.20.81	----	Modified vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	90%
	8702.20.89	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit		2.5%	Rs 5.5 Mn	0%
	8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																							
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																							
	8702.30.11	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.12	----	Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.19	----	Other	u											10.0%	30%	18%	Ex	Ex			200%	50%	2.5%	Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.30.21	----	Modified vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.29	----	Other	u	LS										10.0%	30%	18%	Ex	Ex			200%	50%	2.5%	Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																							
	8702.30.31	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.32	----	Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.39	----	Other	u											10.0%	30%	18%	Ex	Ex			Rs.4,829,050/- per unit	50%	2.5%	Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.30.41	----	Modified vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.49	----	Other	u	LS										10.0%	30%	18%	Ex	Ex			Rs.6,036,300/- per unit	50%	2.5%	Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.30.51	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.52	----	Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.53	----	Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8702.30.59	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		2.5%	Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																							

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8702.30.61	----	Modified vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.69	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit		2.5%	Rs 5.5 Mn	0%
		---	Other, not more than ten years old :																							
	8702.30.71	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.72	----	Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.73	----	Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8702.30.79	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		2.5%	Rs 5.5 Mn	0%
		---	Other, more than ten years old :																					2.5%		
	8702.30.81	----	Modified vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 5.5 Mn	80%
	8702.30.89	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit		2.5%	Rs 5.5 Mn	0%
	8702.40	-	With only electric motor for propulsion :																							
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																							
	8702.40.11	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.12	----	Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.19	----	Other	u											10.0%	30%	18%	Ex	Ex			200%	50%	2.5%	Rs 6.0 Mn	0%
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.40.21	----	Modified vehicles of heading 87.03	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.29	----	Other	u	LS										10.0%	30%	18%	Ex	Ex			200%	50%	2.5%	Rs 6.0 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																							
	8702.40.31	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.32	----	Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.39	----	Other	u											10.0%	30%	18%	Ex	Ex			Rs.4,225,400/- per unit	50%	2.5%	Rs 6.0 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.40.41	----	Modified vehicles of heading 87.03	u	LS										20%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.49	----	Other	u	LS										10%	30%	18%	Ex	Ex			Rs.4,829,050/- per unit	50%	2.5%	Rs 6.0 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.40.51	----	Modified Vehicles of heading 87.03, not more than two years old	u											20%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old	u	LS										20%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.53	----	Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 6.0 Mn	0%
	8702.40.59	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		2.5%	Rs 6.0 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																							
	8702.40.61	----	Modified vehicles of heading 87.03	u	LS										20%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.69	----	Other	u	LS										10%	30%	18%	Ex	Ex			Rs3,018,150/- per unit	50%	2.5%	Rs 6.0 Mn	0%
		---	Other, not more than ten years old:																					2.5%		
	8702.40.71	----	Modified vehicles of heading 87.03, not more than two years old	u											20%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.72	----	Modified vehicles of heading 87.03, more than two years old	u	LS										20%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.73	----	Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 6.0 Mn	0%
	8702.40.79	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		2.5%	Rs 6.0 Mn	0%
		---	Other, more than ten years old:																					2.5%		
	8702.40.81	----	Modified vehicles of heading 87.03	u	LS										20%	30%	18%	Ex	Ex			300%	50%	2.5%	Rs 6.0 Mn	60%
	8702.40.89	----	Other	u	LS										10%	30%	18%	Ex	Ex			Rs.3,018,150/- per unit	50%	2.5%	Rs 6.0 Mn	0%
	8702.90	-	Other :																					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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																							
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old	u												20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old	u	LS											20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.19	----	Other	u												20%	30%	18%	Ex	Ex			150%	50%	2.5%	Rs 5.0 Mn	0%
		----	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.90.21	----	Modified Vehicles of heading 87.03	u	LS											20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.29	----	Other	u	LS											20%	30%	18%	Ex	Ex			150%	50%	2.5%	Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																							
	8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old	u												20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old	u	LS											20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.39	----	Other	u												20%	30%	18%	Ex	Ex			Rs.2,100/- per cm^3	50%	2.5%	Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.90.41	----	Modified Vehicles of heading 87.03	u	LS											20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.49	----	Other	u	LS											20%	30%	18%	Ex	Ex			Rs.2,100/- per cm^3	50%	2.5%	Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.90.53	----	Modified Vehicles of heading 87.03, not more than two years old	u												20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old	u	LS											20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.55	----	Other, not more than five years old	u												Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8702.90.59	----	Other	u	LS											Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		2.5%	Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																							
	8702.90.61	----	Modified Vehicles of heading 87.03	u	LS											20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.69	----	Other	u	LS											Free	Free	18%	Ex	Ex			Rs.3,018,150/- per per unit		2.5%	Rs 5.0 Mn	0%
		---	Other, not more than ten years old :																							
	8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old	u												20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old	u	LS											20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.75	----	Other, not more than five years old	u												Free	Free	18%	10%						2.5%	Rs 5.0 Mn	0%
	8702.90.79	----	Other	u	LS											Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		2.5%	Rs 5.0 Mn	0%
		---	Other, more than ten years old :																						2.5%		
	8702.90.81	----	Modified Vehicles of heading 87.03	u	LS											20%	30%	18%	Ex	Ex			240%	50%	2.5%	Rs 5.0 Mn	100%
	8702.90.89	----	Other	u	LS											Free	Free	18%	Ex	Ex			Rs.3,018,150/- per per unit		2.5%	Rs 5.0 Mn	0%
87.03			**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**																							
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :																							
		---	Not more than three years old :	u																						
	8703.10.11	----	Electric Golf cars													Free	Free	18%	Ex	Ex			Rs.9,050 per kW		2.5%	Rs 6.0 Mn	0%
	8703.10.19	----	Other													10%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.0 Mn	0%
		---	More than three years old :	u																						
	8703.10.21	----	Electric Golf cars		LS											Free	Free	18%	Ex	Ex			Rs.9,050 per kW		2.5%	Rs 6.0 Mn	0%
	8703.10.29	----	Other		LS											10%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.0 Mn	0%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		-	Other vehicles, with only spark-ignition internal combustion piston engine :																							
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc :																							
	8703.21.10	---	Ambulances and prison vans not more than three years old	u											20%	30% or Rs.2,250,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.21.20	---	Ambulances and prison vans more than three years old	u	LS										20%	30% or Rs.2,250,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.21.30	---	Hearses not more than three years old	u											20%	30%	18%	Ex	Ex			Rs.2,100/- per cm^3	50%	2.5%		
	8703.21.40	---	Hearses more than three years old	u	LS										20%	30%	18%	Ex	Ex			Rs.2,100/- per cm^3	50%			
		---	Auto-trishaws :																					2.5%		
	8703.21.51	----	With two-stroke petrol engine	u	LS										10%	30%	18%	Ex	Ex			Rs.2,900/- per cm^3		2.5%		
	8703.21.52	----	Other, driven by liquefied petroleum (LP) gas , not more than two years old	u											10%	30%	18%	Ex	Ex			Rs.2,900/- per cm^3		2.5%		
	8703.21.53	----	Other, driven by liquefied petroleum (LP) gas , more than two years old	u	LS										10%	30%	18%	Ex	Ex			Rs.2,900/- per cm^3		2.5%		
	8703.21.54	----	Other, not more than two years old	u											10%	30%	18%	Ex	Ex			Rs.2,900/- per cm^3		2.5%		
	8703.21.55	----	Other, more than two years old	u	LS										10%	30%	18%	Ex	Ex			Rs.2,900/- per cm^3		2.5%		
		---	Motor cars including station wagons and racing cars, not more than three years old :																							
	8703.21.62	----	Go-Karts	u					Free						20%	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u					24%						20%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.0 Mn	0%
	8703.21.64	----	All - terrain vehicle (ATV)	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8703.21.69	----	Other	u					24%						20%	30%	18%	Ex	Ex			Rs.1,992,000/-per unit or Rs.2,450/- per cm^3	50%	2.5%	Rs 5.0 Mn	100%
		---	Motor cars including station wagons and racing cars, more than three years old :																							
	8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	LS				24%						20%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.0 Mn	0%
	8703.21.73	----	All - terrain vehicle (ATV)	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8703.21.79	----	Other	u	LS				24%						20%	30%	18%	Ex	Ex			Rs.1,992,000/-per unit or Rs.2,450/- per cm^3	50%	2.5%	Rs 5.0 Mn	100%
		---	Other :																							
	8703.21.92	----	Not more than three years old	u					24%						20%	30%	18%	Ex	Ex			Rs.1,992,000/-per unit or Rs.2,450/- per cm^3	50%	2.5%	Rs 5.0 Mn	100%
	8703.21.93	----	More than three years old	u	LS				24%						20%	30%	18%	Ex	Ex			Rs.1,992,000/-per unit or Rs.2,450/- per cm^3	50%	2.5%	Rs 5.0 Mn	100%
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							
	8703.22.10	----	Ambulances and prison vans, not more than three years old	u											20%	30% or Rs.2,250,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.22.20	----	Ambulances and prison vans, more than three years old	u	LS										20%	30% or Rs.2,250,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.22.30	----	Hearses not more than three years old	u											20%	30%	18%	Ex	Ex			Rs.3,000/- per cm^3	50%	2.5%		
	8703.22.40	----	Hearses more than three years old	u	LS										20%	30%	18%	Ex	Ex			Rs.3,000/- per cm^3	50%	2.5%		
	8703.22.50	---	Motor cars including station wagons and racing cars, not more than three years old	u											20%	30%	18%	Ex	Ex			1000 cm^3<x≤1300cm^3=Rs.3,850/- per cm^3	50%	2.5%	Rs 5.0 Mn	100%
																						1300 cm^3<x≤1500cm^3=Rs.4,450/- per cm^3	50%		Rs 5.0 Mn	100%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old	u	LS										20%	30%	18%	Ex	Ex			1000 cm³<x≤1300cm³=Rs.3,850/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						1300 cm³<x≤1500cm³=Rs.4,450/- per cm³	50%		Rs 5.0 Mn	100%
	8703.22.70	---	Other, not more than three years old	u											20%	30%	18%	Ex	Ex			1000 cm³<x≤1300cm³=Rs.3,850/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						1300 cm³<x≤1500cm³=Rs.4,450/- per cm³	50%		Rs 5.0 Mn	100%
	8703.22.80	---	Other, more than three years old	u	LS										20%	30%	18%	Ex	Ex			1000 cm³<x≤1300cm³=Rs.3,850/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						1300 cm³<x≤1500cm³=Rs.4,450/- per cm³	50%		Rs 5.0 Mn	100%
	8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :																							
	8703.23.10	---	Ambulances and prison vans not more than three years old	u											20%	30% or Rs.2,250,000 per unit	18%	Ex					50%	2.5%	Rs 5.0 Mn	0%
	8703.23.20	---	Ambulances and prison vans more than three years old	u	LS										20%	30% or Rs.2,250,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.23.30	---	Hearses not more than three years old	u											20%	30%	18%	Ex	Ex			Rs.4,250/- per cm³	50%	2.5%		
	8703.23.40	---	Hearses more than three years old	u	LS										20%	30%	18%	Ex	Ex			Rs.4,250/- per cm³	50%	2.5%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																							
	8703.23.52	----	Of a cylinder capacity not exceeding 1,600 cc	u					20.3%						20%	30%	18%	Ex	Ex			Rs.5,150/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
	8703.23.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u					20.3%						20%	30%	18%	Ex	Ex			Rs.6,400/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
	8703.23.59	----	Other	u					20.3%						20%	30%	18%	Ex				Rs.7,700/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :																							
	8703.23.62	----	Of a cylinder capacity not exceeding 1,600 cc	u	LS				20.3%						20%	30%	18%	Ex	Ex			Rs.5,150/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
	8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	LS				20.3%						20%	30%	18%	Ex				Rs.6,400/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
	8703.23.69	----	Other	u	LS				20.3%						20%	30%	18%	Ex				Rs.7,700/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
	8703.23.70	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	u					27%						20%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.8,450/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						2500 cm³<x≤2750cm³=Rs.9,650/- per cm³	50%		Rs 5.0 Mn	100%
																						2750 cm³<x≤3000cm³=Rs.10,850/- per cm³	50%		Rs 5.0 Mn	100%
	8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old																			2000 cm³<x≤2500cm³=Rs.8,450/- per cm³	50%		Rs 5.0 Mn	100%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
				u	LS				27%						20%	30%	18%	Ex	Ex			2500 cm³<x≤2750cm³=Rs.9,650/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						2750 cm³<x≤3000cm³=Rs.10,850/- per cm³	50%		Rs 5.0 Mn	100%
		---	Other :																							
	8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u					20.3%						20%	30%	18%	Ex	Ex			Rs.7,700/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
	8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	LS				27%						20%	30%	18%	Ex	Ex			Rs.7,700/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
	8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	u					27%						20%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.8,450/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						2500 cm³<x≤2750cm³=Rs.9,650/- per cm³	50%		Rs 5.0 Mn	100%
																						2750 cm³<x≤3000cm³=Rs.10,850/- per cm³	50%		Rs 5.0 Mn	100%
	8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old	u	LS				27%						20%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.8,450/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						2500 cm³<x≤2750cm³=Rs.9,650/- per cm³	50%		Rs 5.0 Mn	100%
																						2750 cm³<x≤3000cm³=Rs.10,850/- per cm³	50%		Rs 5.0 Mn	100%
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :																							
	8703.24.10	---	Ambulances and prison vans not more than three years old	u											20%	30% or Rs.2,250,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.24.20	---	Ambulances and prison vans more than three years old	u	LS										20%	30% or Rs.2,250,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.24.30	---	Hearses not more than three years old	u											20%	30%	18%	Ex	Ex			Rs.4,800/- per cm³	50%	2.5%		
	8703.24.40	---	Hearses more than three years old	u	LS										20%	30%	18%	Ex	Ex			Rs.4,800/- per cm³	50%	2.5%		
	8703.24.50	---	Motor cars including station wagons and racing cars, not more than three years old	u					27%						20%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						4000cm³<=Rs.13,300/- per cm³	50%		Rs 5.0 Mn	100%
	8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old	u	LS				27%						20%	30%	18%	Ex				3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						4000cm³<=Rs.13,300/- per cm³	50%		Rs 5.0 Mn	100%
	8703.24.70	---	Other, not more than three years old	u					27%						20%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						4000cm³<=Rs.13,300/- per cm³	50%		Rs 5.0 Mn	100%
	8703.24.80	---	Other, more than three years old	u	LS				27%						20%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.0 Mn	100%
																						4000cm³<=Rs.13,300/- per cm³	50%		Rs 5.0 Mn	100%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :																							
	8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :																							
	8703.31.10	---	Ambulances and prison vans not more than three years old	u											20%	30% or Rs.3,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.31.20	---	Ambulances and prison vans more than three years old	u	LS										20%	30% or Rs.3,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.31.30	---	Hearses not more than three years old	u											20%	30%	18%	Ex	Ex			Rs.3,600/- per cm^3	50%	2.5%		
	8703.31.40	---	Hearses more than three years old	u	LS										20%	30%	18%	Ex	Ex			Rs.3,600/- per cm^3	50%	2.5%		
	8703.31.50	---	Auto-trishaws not more than two years old	u											10%	30%	18%	Ex	Ex			Rs.1,750/- per cm^3		2.5%		
	8703.31.60	---	Auto-trishaws more than two years old	u	LS										10%	30%	18%	Ex	Ex			Rs.1,750/- per cm^3		2.5%		
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old	u					24%						20%	30%	18%	Ex	Ex			Rs.5,550/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	u	LS				24%						20%	30%	18%	Ex	Ex			Rs.5,550/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%
		---	Other :																					2.5%		
	8703.31.92	----	Not more than three years old	u					24%						20%	30%	18%	Ex	Ex			Rs.5,550/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%
	8703.31.94	----	More than three years old	u	LS				24%						20%	30%	18%	Ex	Ex			Rs.5,550/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :																							
	8703.32.10	---	Ambulances and prison vans not more than three years old	u											20%	30% or Rs.3,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.32.20	---	Ambulances and prison vans more than three years old	u	LS										20%	30% or Rs.3,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.32.30	---	Hearses not more than three years old	u											20%	30%	18%	Ex	Ex			Rs.4,800/- per cm^3	50%	2.5%		
	8703.32.40	---	Hearses more than three years old	u	LS										20%	30%	18%	Ex	Ex			Rs.4,800/- per cm^3	50%	2.5%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																							
	8703.32.52	----	Of a cylinder capacity not exceeding 1,600 cc	u					20.3%						20%	30%	18%	Ex	Ex			Rs.6,950/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u					20.3%						20%	30%	18%	Ex	Ex			Rs.8,300/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%
	8703.32.59	----	Other	u					20.3%						20%	30%	18%	Ex				Rs.9,650/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :																							
	8703.32.63	----	Of a cylinder capacity not exceeding 1,600 cc	u	LS				20.3%						20%	30%	18%	Ex	Ex			Rs.6,950/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%
	8703.32.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	LS				20.3%						20%	30%	18%	Ex	Ex			Rs.8,300/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%
	8703.32.69	----	Other	u	LS				20.3%						20%	30%	18%	Ex				Rs.9,650/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :																							
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	u					27%						20%	30%	18%	Ex	6%			Rs.9,650/- per cm^3	50%	2.5%	Rs 5.0 Mn	120%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.32.79	----	Other	u					27%						20%	30%	18%	Ex	Ex			Rs.9,650/- per cm3	50%	2.5%	Rs 5.0 Mn	120%
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	u	LS				27%						20%	30%	18%	Ex				Rs.9,650/- per cm3	50%	2.5%	Rs 5.0 Mn	120%
		---	Other :																					2.5%		
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u					20.3%						20%	30%	18%	Ex	Ex			Rs.9,650/- per cm3	50%	2.5%	Rs 5.0 Mn	120%
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old	u					27%						10%	30%	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc, not more than three years old	u					20.3%						20%	30%	18%	Ex				Rs.9,650/- per cm3	50%	2.5%	Rs 5.0 Mn	120%
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	LS				27%						20%	30%	18%	Ex	Ex			Rs.9,650/- per cm3	50%	2.5%	Rs 5.0 Mn	120%
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	u	LS				27%						20%	30%	18%	Ex	Ex			Rs.9,650/- per cm3	50%	2.5%	Rs 5.0 Mn	120%
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :																							
	8703.33.10	---	Ambulances and prison vans not more than three years old	u											20%	30% or Rs.3,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.33.20	---	Ambulances and prison vans more than three years old	u	LS										20%	30% or Rs.3,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.33.30	---	Hearses not more than three years old	u											20.0%	30%	18%	Ex	Ex			Rs.5,400/- per cm3	50%	2.5%		
	8703.33.40	---	Hearses more than three years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.5,400/- per cm3	50%	2.5%		
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old	u					27.0%						20.0%	30%	18%	Ex	Ex			2500 cm3<x≤2750cm3=Rs.10,850/- per cm3	50%	2.5%	Rs 5.0 Mn	120%
																						2750 cm3<x≤3000cm3=Rs.12,050/- per cm3	50%		Rs 5.0 Mn	120%
																						3000 cm3<x≤4000cm3=Rs.13,300/- per cm3	50%		Rs 5.0 Mn	120%
																						4000cm3<=Rs.14,500/- per cm3	50%		Rs 5.0 Mn	120%
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old	u	LS				27.0%						20.0%	30%	18%	Ex	Ex			2500 cm3<x≤2750cm3=Rs.10,850/- per cm3	50%	2.5%	Rs 5.0 Mn	120%
																						2750 cm3<x≤3000cm3=Rs.12,050/- per cm3	50%		Rs 5.0 Mn	120%
																						3000 cm3<x≤4000cm3=Rs.13,300/- per cm3	50%		Rs 5.0 Mn	120%
																						4000cm3<=Rs.14,500/- per cm3	50%		Rs 5.0 Mn	120%
		---	Other, not more than three years old :																							
	8703.33.71	----	Motor–homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	u					27.0%						10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.33.79	----	Other														18%					2500 cm3<x≤2750cm3=Rs.10,850/- per cm3	50%		Rs 5.0 Mn	120%
																						2750 cm3<x≤3000cm3=Rs.12,050/- per cm3	50%		Rs 5.0 Mn	120%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
				u					27.0%						20.0%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.13,300/- per cm³	50%	2.5%	Rs 5.0 Mn	120%
																						4000cm³<=Rs.14,500/- per cm³	50%		Rs 5.0 Mn	120%
	8703.33.80	---	Other, more than three years old	u	LS				27.0%						20.0%	30%	18%	Ex	Ex			2500 cm³<x≤2750cm³=Rs.10,850/- per cm³	50%	2.5%	Rs 5.0 Mn	120%
																						2750 cm³<x≤3000cm³=Rs.12,050/- per cm³	50%		Rs 5.0 Mn	120%
																						3000 cm³<x≤4000cm³=Rs.13,300/- per cm³	50%		Rs 5.0 Mn	120%
																						4000cm³<=Rs.14,500/- per cm³	50%		Rs 5.0 Mn	120%
	8703.40	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :																							
		---	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :																							
	8703.40.11	----	Ambulances and prison vans not more than three years old	u											10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.12	----	Ambulances and prison vans more than three years old	u	LS										10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.13	----	Hearses not more than three years old	u											10.0%	30%	18%	Ex	Ex			Rs.1,550/- per cm³	50%	2.5%		
	8703.40.14	----	Hearses more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.1,550/- per cm³	50%	2.5%		
	8703.40.15	----	Auto-trishaws, not more than two years old	u											10.0%	30%	18%	Ex	Ex			Rs.2,900/- per cm³		2.5%		
	8703.40.16	----	Auto-trishaws, more than two years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.2,900/- per cm³		2.5%		
	8703.40.18	----	Other, not more than three years old	u											10.0%	30%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%	2.5%	Rs 5.5 Mn	80%
	8703.40.19	----	Other, more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%	2.5%	Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																							
	8703.40.21	----	Go-Karts, not more than three years old	u											10.0%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.40.22	----	Go-Karts, more than three years old	u	LS										10.0%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10.0%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.5 Mn	0%
	8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.5 Mn	0%
	8703.40.25	----	All terrain vehicle (ATV), not more than three years old	u											Free	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.26	----	All terrain vehicle (ATV), more than three years old	u	LS										Free	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.28	----	Other, not more than three years old	u					24%						10.0%	30%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%	2.5%	Rs 5.5 Mn	80%
	8703.40.29	----	Other, more than three years old	u	LS				24%						10.0%	30%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%	2.5%	Rs 5.5 Mn	80%
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							
	8703.40.31	----	Ambulances and prison vans, not more than three years old	u											10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.32	----	Ambulances and prison vans, more than three years old	u	LS										10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.33	----	Hearses not more than three years old	u											10.0%	30%	18%	Ex	Ex			Rs.2,450/- per cm³	50%	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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.40.34	----	Hearses more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.2,450/- per cm3	50%	2.5%		
	8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old	u											10.0%	30%	18%	Ex	Ex			1000 cm3<x≤1300cm3=Rs.2,750/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
																						1300 cm3<x≤1500cm3=Rs.3,450/- per cm3	50%		Rs 5.5 Mn	80%
	8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			1000 cm3<x≤1300cm3=Rs.2,750/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
																						1300 cm3<x≤1500cm3=Rs.3,450/- per cm3	50%		Rs 5.5 Mn	80%
	8703.40.38	----	Other, not more than three years old	u											10.0%	30%	18%	Ex	Ex			1000 cm3<x≤1300cm3=Rs.2,750/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
																						1300 cm3<x≤1500cm3=Rs.3,450/- per cm3	50%		Rs 5.5 Mn	80%
	8703.40.39	----	Other, more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			1000 cm3<x≤1300cm3=Rs.2,750/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
																						1300 cm3<x≤1500cm3=Rs.3,450/- per cm3	50%		Rs 5.5 Mn	80%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.40.41	----	Ambulances and prison vans not more than three years old	u											10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.42	----	Ambulances and prison vans more than three years old	u	LS										10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.43	----	Hearses not more than three years old	u											10.0%	30%	18%	Ex	Ex			Rs.3,000/- per cm3	50%	2.5%		
	8703.40.44	----	Hearses more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.3,000/- per cm3	50%	2.5%		
	8703.40.48	----	Other, not more than three years old	u											10.0%	30%	18%	Ex	Ex			Rs.6,900/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
	8703.40.49	----	Other, more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.6,900/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.40.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u					19.8%						10.0%	30%	18%	Ex	Ex			Rs.4,800/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
	8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS				19.8%						10.0%	30%	18%	Ex	Ex			Rs.4,800/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
	8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u					19.8%						10.0%	30%	18%	Ex	Ex			Rs.6,300/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
	8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	LS				19.8%						10.0%	30%	18%	Ex	Ex			Rs.6,300/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
	8703.40.58	----	Other, not more than three years old	u					19.8%						10.0%	30%	18%	Ex	Ex			Rs.6,900/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
	8703.40.59	----	Other, more than three years old	u	LS				19.8%						10.0%	30%	18%	Ex	Ex			Rs.6,900/- per cm3	50%	2.5%	Rs 5.5 Mn	80%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u																				2.5%		
	8703.40.61	----	Ambulances and prison vans not more than three years old	u											10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.62	----	Ambulances and prison vans more than three years old	u	LS										10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.63	----	Hearses not more than three years old	u											10.0%	30%	18%	Ex	Ex			Rs.3,000/- per cm3	50%	2.5%		
	8703.40.64	----	Hearses more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.3,000/- per cm3	50%	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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.40.68	----	Other, not more than three years old	u											10.0%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.7,250/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						2500 cm³<x≤2750cm³=Rs.8,450/- per cm³	50%		Rs 5.5 Mn	80%
																						2750 cm³<x≤3000cm³=Rs.9,650/- per cm³	50%		Rs 5.5 Mn	80%
	8703.40.69	----	Other, more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.7,250/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						2500 cm³<x≤2750cm³=Rs.8,450/- per cm³	50%		Rs 5.5 Mn	80%
																	18%					2750 cm³<x≤3000cm³=Rs.9,650/- per cm³	50%		Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u																						
	8703.40.71	----	Not more than three years old	u					27.0%						10.0%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.7,250/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						2500 cm³<x≤2750cm³=Rs.8,450/- per cm³	50%		Rs 5.5 Mn	80%
																						2750 cm³<x≤3000cm³=Rs.9,650/- per cm³	50%		Rs 5.5 Mn	80%
	8703.40.72	----	More than three years old	u	LS				27.0%						10.0%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.7,250/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						2500 cm³<x≤2750cm³=Rs.8,450/- per cm³	50%		Rs 5.5 Mn	80%
																						2750 cm³<x≤3000cm³=Rs.9,650/- per cm³	50%		Rs 5.5 Mn	80%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.40.81	----	Ambulances and prison vans not more than three years old	u											10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.82	----	Ambulances and prison vans more than three years old	u	LS										10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.83	----	Hearses not more than three years old	u											10.0%	30%	18%	Ex	Ex			Rs.4,250/- per cm³	50%	2.5%		
	8703.40.84	----	Hearses more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.4,250/- per cm³	50%	2.5%		
	8703.40.88	----	Other, not more than three years old	u					27.0%						10.0%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.10,850/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						4000cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%
	8703.40.89	----	Other, more than three years old	u	LS				27.0%						10.0%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.10,850/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						4000cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.40.91	----	Not more than three years old	u					27.0%						10.0%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.10,850/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						4000cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%
	8703.40.92	----	More than three years old	u	LS				27.0%						10.0%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.10,850/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						4000cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%
	8703.50	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :																							
		---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																							
	8703.50.11	----	Ambulances and prison vans not more than three years old	u											10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.12	----	Ambulances and prison vans more than three years	u	LS										10.0%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.13	----	Hearses not more than three years old	u											10.0%	30%	18%	Ex	Ex			Rs.2,450/- per cm³	50%	2.5%		
	8703.50.14	----	Hearses more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.2,450/- per cm³	50%	2.5%		
	8703.50.15	----	Auto-trishaws, not more than two years old	u											10.0%	30%	18%	Ex	Ex			Rs.1,750/- per cm³	50%	2.5%		
	8703.50.16	----	Auto-trishaws, more than two years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.1,750/- per cm³	50%	2.5%		
	8703.50.18	----	Other, not more than three years old	u											10.0%	30%	18%	Ex	Ex			Rs.4,150/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.19	----	Other, more than three years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.4,150/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																							
	8703.50.21	----	Go-Karts, not more than three years old	u											10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.50.22	----	Go-Karts, more than three years old	u	LS										10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.5 Mn	0%
	8703.50.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.5 Mn	0%
	8703.50.25	----	All terrain vehicle (ATV), not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.26	----	All terrain vehicle (ATV), more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.28	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,150/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.29	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,150/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							
	8703.50.31	----	Ambulances and prison vans, not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.32	----	Ambulances and prison vans, more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.33	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.2,450/- per cm³	50%	2.5%		
	8703.50.34	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.2,450/- per cm³	50%	2.5%		
	8703.50.35	----	Motor cars including station wagons and racing cars, not more than three years old	u					24%						10%	30%	18%	Ex	Ex			Rs.4,150/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old	u	LS				24%						10%	30%	18%	Ex	Ex			Rs.4,150/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.38	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,150/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.39	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,150/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.50.41	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.50.42	----	Ambulances and prison vans more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.43	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.3,600/- per cm^3	50%	2.5%		
	8703.50.44	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.3,600/- per cm^3	50%	2.5%		
	8703.50.48	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.8,300/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.49	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.8,300/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.50.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u					20%						10%	30%	18%	Ex	Ex			Rs.5,550/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS				20%						10%	30%	18%	Ex	Ex			Rs.5,550/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u					20%						10%	30%	18%	Ex	Ex			Rs.6,900/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	LS				20%						10%	30%	18%	Ex	Ex			Rs.6,900/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.58	----	Other, not more than three years old	u					20%						10%	30%	18%	Ex	Ex			Rs.8,350/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
	8703.50.59	----	Other, more than three years old	u	LS				20%						10%	30%	18%	Ex	Ex			Rs.8,350/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.50.61	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.62	----	Ambulances and prison vans more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.63	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,800/- per cm^3	50%	2.5%		
	8703.50.64	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,800/- per cm^3	50%	2.5%		
	8703.50.68	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			2000 cm^3<x≤2500cm^3=Rs.8,450/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
																						2500 cm^3<x≤2750cm^3=Rs.9,650/- per cm^3	50%		Rs 5.5 Mn	90%
																						2750 cm^3<x≤3000cm^3=Rs.10,850/- per cm^3	50%		Rs 5.5 Mn	90%
	8703.50.69	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			2000 cm^3<x≤2500cm^3=Rs.8,450/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
																						2500 cm^3<x≤2750cm^3=Rs.9,650/- per cm^3	50%		Rs 5.5 Mn	90%
																						2750 cm^3<x≤3000cm^3=Rs.10,850/- per cm^3	50%		Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.50.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability,and a total payload (of persons and cargo) of over 800 kg, not more than three years old	u					27%						10%	30%	18%	Ex	Ex			2000 cm^3<x≤2500cm^3=Rs.8,450/- per cm^3	50%	2.5%	Rs 5.5 Mn	90%
																						2500 cm^3<x≤2750cm^3=Rs.9,650/- per cm^3	50%		Rs 5.5 Mn	90%
																						2750 cm^3<x≤3000cm^3=Rs.10,850/- per cm^3	50%		Rs 5.5 Mn	90%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.50.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u					27%						10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.78	----	Other, not more than three years old	u					27%						10%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.8,450/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
																						2500 cm³<x≤2750cm³=Rs.9,650/- per cm³	50%		Rs 5.5 Mn	90%
																						2750 cm³<x≤3000cm³=Rs.10,850/- per cm³	50%		Rs 5.5 Mn	90%
	8703.50.79	----	Other, more than three years old	u	LS				27%						10%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.8,450/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
																						2500 cm³<x≤2750cm³=Rs.9,650/- per cm³	50%		Rs 5.5 Mn	90%
																						2750 cm³<x≤3000cm³=Rs.10,850/- per cm³	50%		Rs 5.5 Mn	90%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.50.81	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.82	----	Ambulances and prison vans more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.83	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,800/- per cm³	50%	2.5%		
	8703.50.84	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,800/- per cm³	50%	2.5%		
	8703.50.88	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
																						4000 cm³ <=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
	8703.50.89	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
																						4000 cm³ <=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.50.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u					27%						10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.98	----	Other, not more than three years old	u					27%						10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
																						4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
	8703.50.99	----	Other, more than three years old	u	LS				27%						10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
																						4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.60	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :																							
		---	Vehicles other than motor cars including station wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc :																							
	8703.60.11	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.12	----	Ambulances and prison vans more than three years	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.13	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.1,550/- per cm^3	50%	2.5%		
	8703.60.14	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.1,550/- per cm^3	50%	2.5%		
	8703.60.15	----	Auto-trishaws, not more than two years old	u											10%	30%	18%	Ex	Ex			Rs.2,900/- per cm^3		2.5%		
	8703.60.16	----	Auto-trishaws, more than two years old	u	LS										10%	30%	18%	Ex	Ex			Rs.2,900/- per cm^3		2.5%		
	8703.60.18	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%	2.5%	Rs 5.5 Mn	80%
	8703.60.19	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%	2.5%	Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																							
	8703.60.21	----	Go-Karts , not more than three years old	u											10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.60.22	----	Go-Karts , more than three years old	u	LS										10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.5 Mn	0%
	8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.5 Mn	0%
	8703.60.25	----	All terrain vehicle (ATV), not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.26	----	All terrain vehicle (ATV), more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.28	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%	2.5%	Rs 5.5 Mn	80%
	8703.60.29	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%	2.5%	Rs 5.5 Mn	80%
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																				50%			
	8703.60.31	----	Ambulances and prison vans, not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.32	----	Ambulances and prison vans, more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.33	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.2,450/- per cm^3	50%	2.5%		
	8703.60.34	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.2,450/- per cm^3	50%	2.5%		
	8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old	u											10%	30%	18%	Ex	Ex			1000 cm^3<x≤1300cm^3=Rs.2,750/- per cm^3	50%	2.5%	Rs 5.5 Mn	80%
																						1300 cm^3<x≤1500cm^3=Rs.3,450/- per cm^3	50%		Rs 5.5 Mn	80%
	8703.60.36	----	Motor cars including station wagons and racing cars, more than three years old	u	LS										10%	30%	18%	Ex	Ex			1000 cm^3<x≤1300cm^3=Rs.2,750/- per cm^3	50%	2.5%	Rs 5.5 Mn	80%
																						1300 cm^3<x≤1500cm^3=Rs.3,450/- per cm^3	50%		Rs 5.5 Mn	80%
	8703.60.38	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			1000 cm^3<x≤1300cm^3=Rs.2,750/- per cm^3	50%	2.5%	Rs 5.5 Mn	80%
																						1300 cm^3<x≤1500cm^3=Rs.3,450/- per cm^3	50%		Rs 5.5 Mn	80%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.60.39	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			1000 cm³<x≤1300cm³=Rs.2,750/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						1300 cm³<x≤1500cm³=Rs.3,450/- per cm³	50%		Rs 5.5 Mn	80%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.60.41	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.42	----	Ambulances and prison vans more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.43	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.3,000/- per cm³	50%	2.5%		
	8703.60.44	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.3,000/- per cm³	50%	2.5%		
	8703.60.48	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.6,900/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
	8703.60.49	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.6,900/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.60.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,800/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
	8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,800/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
	8703.60.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.6,250/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
	8703.60.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.6,250/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
	8703.60.58	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.6,900/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
	8703.60.59	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.6,900/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.60.61	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.62	----	Ambulances and prison vans more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.63	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.3,000/- per cm³	50%	2.5%		
	8703.60.64	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.3,000/- per cm³	50%	2.5%		
	8703.60.68	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.7,250/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						2500 cm³<x≤2750cm³=Rs.8,450/- per cm³	50%		Rs 5.5 Mn	80%
																						2750 cm³<x≤3000cm³=Rs.9,650/- per cm³	50%		Rs 5.5 Mn	80%
	8703.60.69	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.7,250/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						2500 cm³<x≤2750cm³=Rs.8,450/- per cm³	50%		Rs 5.5 Mn	80%
																						2750 cm³<x≤3000cm³=Rs.9,650/- per cm³	50%		Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.60.71	----	Not more than three years old	u											10%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.7,250/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						2500 cm³<x≤2750cm³=Rs.8,450/- per cm³	50%		Rs 5.5 Mn	80%
																						2750 cm³<x≤3000cm³=Rs.9,650/- per cm³	50%		Rs 5.5 Mn	80%
	8703.60.72	----	More than three years old	u	LS										10%	30%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs.7,250/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						2500 cm³<x≤2750cm³=Rs.8,450/- per cm³	50%		Rs 5.5 Mn	80%
																						2750 cm³<x≤3000cm³=Rs.9,650/- per cm³	50%		Rs 5.5 Mn	80%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.60.81	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.82	----	Ambulances and prison vans more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.83	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,250/- per cm³	50%	2.5%		
	8703.60.84	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,250/- per cm³	50%	2.5%		
	8703.60.88	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.10,850/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						4000 cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%
	8703.60.89	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.10,850/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						4000 cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																				50%			
	8703.60.91	----	Not more than three years old	u											10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.10,850/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						4000 cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%
	8703.60.92	----	More than three years old	u	LS										10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.10,850/- per cm³	50%	2.5%	Rs 5.5 Mn	80%
																						4000 cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%
	8703.70	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :																							
		---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																							
	8703.70.11	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.70.12	----	Ambulances and prison vans more than three years	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.13	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.2,450/- per cm3	50%	2.5%		
	8703.70.14	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.2,450/- per cm3	50%	2.5%		
	8703.70.15	----	Auto-trishaws, not more than two years old	u											10%	30%	18%	Ex	Ex			Rs.1,750/- per cm3		2.5%		
	8703.70.16	----	Auto-trishaws, more than two years old	u	LS										10%	30%	18%	Ex	Ex			Rs.1,750/- per cm3		2.5%		
	8703.70.18	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,150/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
	8703.70.19	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,150/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																							
	8703.70.21	----	Go-Karts, not more than three years old	u											10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.70.22	----	Go-Karts, more than three years old	u	LS										10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.5 Mn	0%
	8703.70.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.482,900/- per unit	50%	2.5%	Rs 5.5 Mn	0%
	8703.70.25	----	All terrain vehicle (ATV), not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.26	----	All terrain vehicle (ATV), more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.28	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,150/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
	8703.70.29	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,150/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							
	8703.70.31	----	Ambulances and prison vans, not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.32	----	Ambulances and prison vans, more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.33	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.2,450/- per cm3	50%	2.5%		
	8703.70.34	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.2,450/- per cm3	50%	2.5%		
	8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,150/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
	8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,150/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
	8703.70.38	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,150/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
	8703.70.39	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,150/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.70.41	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.42	----	Ambulances and prison vans more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.43	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.3,600/- per cm3	50%	2.5%		
	8703.70.44	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.3,600/- per cm3	50%	2.5%		
	8703.70.48	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.8,300/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
	8703.70.49	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.8,300/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.70.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.5,550/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
	8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.5,550/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
	8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.6,900/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
	8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.6,900/- per cm3	50%	2.5%	Rs 5.5 Mn	90%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.70.58	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.8,300/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
	8703.70.59	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.8,300/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.70.61	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.62	----	Ambulances and prison vans more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.63	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,800/- per cm3	50%	2.5%		
	8703.70.64	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,800/- per cm3	50%	2.5%		
	8703.70.68	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			2000 cm3<x≤2500cm3=Rs.8,450/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
																						2500 cm3<x≤2750cm3=Rs.9,650/- per cm3	50%		Rs 5.5 Mn	90%
																						2750 cm3<x≤3000cm3=Rs10,850/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.69	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			2000 cm3<x≤2500cm3=Rs.8,450/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
																						2500 cm3<x≤2750cm3=Rs.9,650/- per cm3	50%		Rs 5.5 Mn	90%
																						2750 cm3<x≤3000cm3=Rs10,850/- per cm3	50%		Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.70.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	u											10%	30%	18%	Ex	Ex			2000 cm3<x≤2500cm3=Rs.8,450/- per cm3	50%		Rs 5.5 Mn	90%
																						2500 cm3<x≤2750cm3=Rs.9,650/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
																						2750 cm3<x≤3000cm3=Rs10,850/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.78	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			2000 cm3<x≤2500cm3=Rs.8,450/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
																	18%					2500 cm3<x≤2750cm3=Rs.9,650/- per cm3	50%		Rs 5.5 Mn	90%
																						2750 cm3<x≤3000cm3=Rs10,850/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.79	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			2000 cm3<x≤2500cm3=Rs.8,450/- per cm3	50%	2.5%	Rs 5.5 Mn	90%
																						2500 cm3<x≤2750cm3=Rs.9,650/- per cm3	50%		Rs 5.5 Mn	90%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
																						2750 cm³<x≤3000cm³=Rs10,850/- per cm³	50%		Rs 5.5 Mn	90%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																				50%			
	8703.70.81	----	Ambulances and prison vans not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.82	----	Ambulances and prison vans more than three years old	u	LS										10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.83	----	Hearses not more than three years old	u											10%	30%	18%	Ex	Ex			Rs.4,800/- per cm³	50%	2.5%		
	8703.70.84	----	Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex			Rs.4,800/- per cm³	50%	2.5%		
	8703.70.88	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
																						4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
	8703.70.89	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
																						4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.70.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u											10%	30%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.98	----	Other, not more than three years old	u											10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
																						4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
	8703.70.99	----	Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs.12,050/- per cm³	50%	2.5%	Rs 5.5 Mn	90%
																						4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
	8703.80	-	Other vehicles, with only electric motor for propulsion :																							
		---	Electric auto-trishaws :																							
	8703.80.11	----	Not more than two years old	u											10%	30%	18%	Ex	Ex			Rs.18100/- per kW for not more than one year old		2.5%		
																						Rs.24100/- per kW for other				
	8703.80.12	----	More than two years old	u	LS										10%	30%	18%	Ex	Ex			Rs.36,200 per kW		2.5%		
		---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels :																							
	8703.80.21	----	Not more than 3 years old	u											10%	30%	18%	Ex	Ex			Rs.18100/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.36,200 per kW	50%		Rs 6.0 Mn	60%
	8703.80.22	----	More than 3 years old	u	LS										10%	30%	18%	Ex	Ex			Rs.48,300/- per kW	50%	2.5%	Rs 6.0 Mn	60%
		---	Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not more than 3 years old :																							
	8703.80.31	----	Capacity of motors not exceeding 50kW	u											10%	30%	18%	Ex	Ex			Rs.18100/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.36,200 per kW	50%		Rs 6.0 Mn	60%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u											10%	30%	18%	Ex	Ex			Rs.24,100/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.36,200/- per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10%	30%	18%	Ex	Ex			Rs.36,200/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.60,400/- per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.34	----	Capacity of motors exceeding 200kW	u											10%	30%	18%	Ex	Ex			Rs.96,600/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%
		---	Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :																							
	8703.80.41	----	Capacity of motors not exceeding 50kW	u	LS										10%	30%	18%	Ex	Ex			Rs.48,300/- per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.42	----	Capacity of motors exceeding 50kW but not exceeding 100kW	u	LS										10%	30%	18%	Ex	Ex			Rs.72,400 per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW	u	LS										10%	30%	18%	Ex	Ex			Rs.108,700/- per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.44	----	Capacity of motors exceeding 200kW	u	LS										10%	30%	18%	Ex	Ex			Rs.144,900/- per kW	50%	2.5%	Rs 6.0 Mn	60%
		---	Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old :																							
	8703.80.51	----	Capacity of motors not exceeding 50kW	u											10%	30%	18%	Ex	Ex			Rs.18,100/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.36,200/- per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.52	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u											10%	30%	18%	Ex	Ex			Rs.24,100/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.36,200 per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.53	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10%	30%	18%	Ex	Ex			Rs.36,200/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.60,400/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
	8703.80.54	----	Capacity of motors exceeding 200kW	u											10%	30%	18%	Ex	Ex			Rs.96,600 per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%
		---	Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, more than 3 years old :																							
	8703.80.61	----	Capacity of motors not exceeding 50kW	u	LS										10%	30%	18%	Ex	Ex			Rs.48,300/- per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW	u	LS										10%	30%	18%	Ex	Ex			Rs.72,400 per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW	u	LS										10%	30%	18%	Ex	Ex			Rs.108,700/- per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.64	----	Capacity of motors exceeding 200kW	u	LS										10%	30%	18%	Ex	Ex			Rs.144,900/- per kW	50%	2.5%	Rs 6.0 Mn	60%
		---	other, with spark - ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:																							

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.71	----	Capacity of motors not exceeding 50kW, not more than three years old	u											10%	30%	18%					Rs. 30,770/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs. 43,440/- per kW for Other	50%			
	8703.80.72	----	Capacity of motors not exceeding 50kW, more than three years old	u	LS										10%	30%	18%					Rs. 57,960/- per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.73	----	Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old												10%	30%	18%					Rs.40,970/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.43,440/- per kW for Other	50%			
	8703.80.74	----	Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	u	L										10%	30%	18%					Rs.86,880/- per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.75	----	Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old	u											10%	30%	18%					Rs.41,630/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs. 63,420 /-per kW for Other	50%			
	8703.80.76	----	Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	u	L										10%	30%	18%					Rs. 130,440/- per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.77	----	Capacity of motors exceeding 200kW, not more than three years old	u											10%	30%	18%					Rs. 111,090 /- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs. 139,440/- per kW for Other	50%			
	8703.80.78	----	Capacity of motors exceeding 200kW, more than three years old	u	L										10%	30%	18%					Rs. 173,880/-per kW	50%	2.5%	Rs 6.0 Mn	60%
		---	Other, with compression - ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:																							
	8703.80.81	----	Capacity of motors not exceeding 50kW,not more than three years old	u											10%	30%	18%					Rs. 36,920 /- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs. 52,130 /- per kW for Other	50%			
	8703.80.82	----	Capacity of motors not exceeding 50kW, more than three years old	u	L										10%	30%	18%					Rs. 69,550 /- per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.83	----	Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old	u											10%	30%	18%					Rs. 49,160/- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs. 52,130 /- per kW for Other	50%			
	8703.80.84	----	Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	u	L										10%	30%	18%					Rs. 104,260 /- per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.85	----	Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old	u											10%	30%	18%					Rs. 49,960 /- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs. 76,100 /- per kW for Other	50%			
	8703.80.86	----	Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	u	L										10%	30%	18%					Rs. 156,530 /- per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.80.87	----	Capacity of motors exceeding 200kW, not more than three years old	u											10%	30%	18%					Rs. 133,310 /- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs. 167,330/- per kW for Other	50%			

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.88	----	Capacity of motors exceeding 200kW, more than three years old	u	L										10%	30%	18%					Rs. 208,660/- per kW	50%	2.5%	Rs 6.0 Mn	60%
		---	Other																				50%			
	8703.80.91	----	Not more than three years old	u											10%	30%	18%					Rs. 111,090 /- per kW for not more than one year old	50%	2.5%	Rs 6.0 Mn	60%
																						Rs.139,440/- per kW for Other	50%			
	8703.80.92	----	More than three years old	u	L										10%	30%	18%					Rs. 173,880 /-per kW	50%	2.5%	Rs 6.0 Mn	60%
	8703.90	-	Other :																							
	8703.90.10	---	Not more than three years old	u											20%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%	Rs 5.0 Mn	100%
	8703.90.20	---	More than three years old	u	LS										20%	30%	18%	Ex	Ex			Rs.1,810,900 per unit	50%		Rs 5.0 Mn	100%
87.04			**Motor vehicles for the transport of goods.**																							
	8704.10	-	Dumpers designed for off-highway use	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
		-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :																							
	8704.21	--	g.v.w. not exceeding 5 tonnes :																							
		---	Special purpose tankers/bowsers and trucks :																							
	8704.21.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10%	6%					2.5%		
	8704.21.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	LS				Free						Free	Free	18%	10%	6%					2.5%		
	8704.21.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10%	6%					2.5%		
	8704.21.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10%	6%					2.5%		
		---	Auto-trishaws :														18%									
	8704.21.21	----	Not more than four years old	u											Free	Free	18%	Ex	6.0%			Rs.500/- per cm^3		2.5%		
	8704.21.22	----	More than four years old	u	LS										Free	Free	18%	Ex	6.0%			Rs.500/- per cm^3		2.5%		
		---	Chassis fitted with engines and cabs																							
	8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.603,650 per unit	50%	2.5%		
	8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old	u											20.0%	30%	18%	Ex	6.0%			Rs.603,650 per unit	50%	2.5%		
	8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.21.35	----	for vehicles of national subdivision 8704.21.63, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.603,650 per unit	50%	2.5%		
	8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.21.37	----	for vehicles of national subdivision 8704.21.67, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.1,690,150 per unit	50%	2.5%		
	8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.3,018,150/- per unit	50%	2.5%		
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.21.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	30%	18%	Ex	Ex			Rs.724,350 per unit	50%	2.5%		
	8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.21.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.724,350 per unit	50%	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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :																							
	8704.21.51	----	Not more than four years old	u											10.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.21.52	----	More than four years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.2,414,500 per unit	50%	2.5%		
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :																							
	8704.21.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	30%	18%	Ex	Ex			Rs.724,350 per unit	50%	2.5%		
	8704.21.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.21.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.724,350 per unit	50%	2.5%		
	8704.21.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.1,810,900 per unit	50%	2.5%		
	8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.3,018,150 per unit	50%	2.5%		
	8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.1,810,900 per unit	50%	2.5%		
	8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.3,018,150 per unit	50%	2.5%		
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.21.71	----	Not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.2,414,500 per unit	50%	2.5%		
	8704.21.72	----	More than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.3,018,150 per unit	50%	2.5%		
		---	Other :																							
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.6,036,300 per unit	50%	2.5%		
	8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.7,243,550 per unit	50%	2.5%		
	8704.21.93	----	Other vehicles not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.5,432,650 per unit	50%	2.5%		
	8704.21.99	----	Other vehicles more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.7,243,550 per unit	50%	2.5%		
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :																							
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.22.41	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.22.42	----	More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit		2.5%		
	8704.22.43	----	More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit		2.5%		
		---	Garbage trucks equipped with waste compacting mechanism :																							
	8704.22.51	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.22.52	----	More than five years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit		2.5%		
		---	Other :																							
	8704.22.61	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit		2.5%		
	8704.22.62	----	More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit		2.5%		
	8704.22.63	----	More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit		2.5%		
	8704.23	--	g.v.w. exceeding 20 tonnes :																							
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.23.51	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.23.52	----	More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit		2.5%		
	8704.23.53	----	More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit		2.5%		
		---	Garbage trucks equipped with waste compacting mechanism :																							
	8704.23.61	----	Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.23.62	----	More than five years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit		2.5%		
		---	Other :																							
	8704.23.71	----	Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit		2.5%		
	8704.23.72	----	More than five years old but less than ten years old	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit		2.5%		
	8704.23.73	----	More than ten years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit		2.5%		
		-	Other, with only spark-ignition internal combustion piston engine :																							
	8704.31	--	g.v.w. not exceeding 5 tonnes :																							
		---	Special purpose tankers/bowsers and trucks :																							
	8704.31.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10%	6%					2.5%		
	8704.31.12	----	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	u	LS				Free						Free	Free	18%	10%	6%					2.5%		
	8704.31.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10%	6%					2.5%		
	8704.31.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10%	6%					2.5%		
		---	Auto-trishaws :																							
	8704.31.21	----	With two-stroke petrol engine	u	LS										Free	Free	18%	Ex	6.0%			Rs.600/- per cm3		2.5%		
	8704.31.22	----	Other, not more than four years old	u											Free	Free	18%	Ex	6.0%			Rs.600/- per cm3		2.5%		
	8704.31.23	----	Other, more than four years old	u	LS										Free	Free	18%	Ex	6.0%			Rs.600/- per cm3		2.5%		
		---	Chassis fitted with engines and cabs :																						2.5%		
	8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.603,650 per unit	50%	2.5%		
	8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old	u											20.0%	30%	18%	10%	6%			Rs.603,650 per unit	50%	2.5%		
	8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.603,650 per unit	50%	2.5%		
	8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.31.37	----	for vehicles of national subdivision 8704.31.67, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.1,690,150 per unit	50%	2.5%		
	8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.3,018,150 per unit	50%	2.5%		
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.31.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	30%	18%	Ex	Ex			Rs.724,350 per unit	50%	2.5%		
	8704.31.42	----	Cargo carrying capacity of less than 800kg, more than four years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.31.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.724,350 per unit	50%	2.5%		
	8704.31.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:																							
	8704.31.51	----	Not more than four years old	u											10.0%	30%	18%	Ex	Ex			Rs.724,350 per unit	50%	2.5%		
	8704.31.52	----	More than four years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.2,414,500 per unit	50%	2.5%		
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :																							
	8704.31.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	30%	18%	Ex	Ex			Rs.724,350 per unit	50%	2.5%		
	8704.31.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old	u	LS										10.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.31.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.724,350 per unit	50%	2.5%		
	8704.31.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.1,207,250 per unit	50%	2.5%		
	8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.1,810,900 per unit	50%	2.5%		
	8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.3,018,150 per unit	50%	2.5%		
	8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.1,810,900 per unit	50%	2.5%		
	8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.3,018,150 per unit	50%	2.5%		
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.31.71	----	Not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.2,100/- per cm^3	50%	2.5%		
	8704.31.72	----	More than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.2,100/- per cm^3	50%	2.5%		
			Other :																					2.5%		
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.6,036,300 per unit	50%	2.5%		
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.7,243,550 per unit	50%	2.5%		
	8704.31.93	----	Other not more than four years old	u											20.0%	30%	18%	Ex	Ex			Rs.2,100/- per cm^3	50%	2.5%		
	8704.31.99	----	Other more than four years old	u	LS										20.0%	30%	18%	Ex	Ex			Rs.2,100/- per cm^3	50%	2.5%		
	8704.32	--	g.v.w. exceeding 5 tonnes :																							
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.32.41	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.32.42	----	More than five years old but not more than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit		2.5%		
	8704.32.43	----	More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit		2.5%		
		---	Garbage trucks equipped with waste compacting mechanism :																							

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.32.51	----	Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.32.52	----	More than five years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit		2.5%		
		---	Other :																					2.5%		
	8704.32.61	----	Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit		2.5%		
	8704.32.62	----	More than five years old but not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit		2.5%		
	8704.32.63	----	More than ten years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit		2.5%		
		-	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																							
	8704.41	--	g.v.w. not exceeding 5 tonnes																							
		---	Special purpose tankers/bowsers and trucks :																							
	8704.41.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10.0%	6.0%					2.5%		
	8704.41.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	LS				Free						Free	Free	18%	10.0%	6.0%					2.5%		
	8704.41.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10.0%	6.0%					2.5%		
	8704.41.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10.0%	6.0%					2.5%		
		---	Auto-trishaws :																							
	8704.41.21	----	Not more than four years old	u											Free	Free	18%	10.0%	6.0%			Rs.400/- per cm^3		2.5%		
	8704.41.22	----	More than four years old	u	LS										Free	Free	18%	10.0%	6.0%			Rs.400/- per cm^3		2.5%		
		---	Chassis fitted with engines and cabs																					2.5%		
	8704.41.31	----	for vehicles of national subdivision 8704.41.43, not more than four years old	u											20.0%	30%	18%	10%	Ex			Rs.543,250/- per unit	50%	2.5%		
	8704.41.32	----	for vehicles of national subdivision 8704.41.44, more than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.1,086,550/- per unit	50%	2.5%		
	8704.41.33	----	for vehicles of national subdivision 8704.41.51, not more than four years old	u											20.0%	30%	18%	10%	6%			Rs.543,250/- per unit	50%	2.5%		
	8704.41.34	----	for vehicles of national subdivision 8704.41.52, more than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.1,086,550/- per unit	50%	2.5%		
	8704.41.35	----	for vehicles of national subdivision 8704.41.63, not more than four years old	u											20.0%	30%	18%	10%	Ex			Rs.543,250/- per unit	50%	2.5%		
	8704.41.36	----	for vehicles of national subdivision 8704.41.64, more than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.1,086,550/- per unit	50%	2.5%		
	8704.41.37	----	for vehicles of national subdivision 8704.41.67, not more than four years old	u											20.0%	30%	18%	10%	Ex			Rs.1,569,450/- per unit	50%	2.5%		
	8704.41.38	----	for vehicles of national subdivision 8704.41.68, more than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.2,776,700/- per unit	50%	2.5%		
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.41.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	30%	18%	10%	Ex			Rs.664,000/- per unit	50%	2.5%		
	8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old	u	LS										10.0%	30%	18%	10%	Ex			Rs.1,086,550/- per unit	50%	2.5%		
	8704.41.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	10%	Ex			Rs.664,000/- per unit	50%	2.5%		
	8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.1,086,550/- per unit	50%	2.5%		
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :																							
	8704.41.51	----	Not more than four years old	u											10.0%	30%	18%	10%	Ex			Rs.1,086,550/- per unit	50%	2.5%		
	8704.41.52	----	More than four years old	u	LS										10.0%	30%	18%	10%	Ex			Rs.2,173,050/- per unit	50%	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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :																							
	8704.41.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	30%	18%	10%	Ex			Rs.664,000/- per unit	50%	2.5%		
	8704.41.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	u	LS										10.0%	30%	18%	10%	Ex			Rs.1,086,550/- per unit	50%	2.5%		
	8704.41.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	10%	Ex			Rs.664,000/- per unit	50%	2.5%		
	8704.41.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.1,086,550/- per unit	50%	2.5%		
	8704.41.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	30%	18%	10%	Ex			Rs.1,690,150/- per unit	50%	2.5%		
	8704.41.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.2,776,700/- per unit	50%	2.5%		
	8704.41.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	10%	Ex			Rs.1,690,150/- per unit	50%	2.5%		
	8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.2,776,700/- per unit	50%	2.5%		
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.41.71	----	Not more than four years old	u											20.0%	30%	18%	10%	Ex			Rs.2,173,050/- per unit	50%	2.5%		
	8704.41.72	----	More than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.2,776,700/- per unit	50%	2.5%		
		---	Other :																							
	8704.41.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	30%	18%	10%	Ex			Rs.5,432,650/- per unit	50%	2.5%		
	8704.41.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.6,036,300/- per unit	50%	2.5%		
	8704.41.93	----	Other vehicles not more than four years old	u											20.0%	30%	18%	10%	Ex			Rs.4,829,050/- per unit	50%	2.5%		
	8704.41.99	----	Other vehicles more than four years old	u	LS										20.0%	30%	18%	10%	Ex			Rs.6,639,950/- per unit	50%	2.5%		
	8704.42	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:																							
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.42.41	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			Rs.1,690,150/- per unit		2.5%		
	8704.42.42	----	More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.1,690,150/- per unit		2.5%		
	8704.42.43	----	More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,259,600/- per unit		2.5%		
		---	Garbage trucks equipped with waste compacting mechanism :																							
	8704.42.51	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%					2.5%		
	8704.42.52	----	More than five years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.144,850/- per unit		2.5%		
		---	Other :																							
	8704.42.61	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,086,550/- per unit		2.5%		
	8704.42.62	----	More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.2,776,700/- per unit		2.5%		
	8704.42.63	----	More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.4,466,850/- per unit		2.5%		
	8704.43	--	g.v.w. exceeding 20 tonnes																							
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.43.51	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.43.52	----	More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,690,150/- per unit		2.5%		
	8704.43.53	----	More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.3,259,600/- per unit		2.5%		
		---	Garbage trucks equipped with waste compacting mechanism :																							
	8704.43.61	----	Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.43.62	----	More than five years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.144,850/- per unit		2.5%		
		---	Other :																							
	8704.43.71	----	Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,086,550/- per unit		2.5%		
	8704.43.72	----	More than five years old but less than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.2,776,700/- per unit		2.5%		
	8704.43.73	----	More than ten years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.4,466,850/- per unit		2.5%		
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																							
	8704.51	--	g.v.w. not exceeding 5 tonnes:																							
		---	Special purpose tankers/bowsers and trucks :																							
	8704.51.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10%	6%					2.5%		
	8704.51.12	----	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	u	LS				Free						Free	Free	18%	10%	6%					2.5%		
	8704.51.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10%	6%					2.5%		
	8704.51.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10%	6%					2.5%		
		---	Auto-trishaws :																							
	8704.51.21	----	With two-stroke petrol engine	u	LS										Free	Free	18%	10%	6%			Rs.500/-per cm^3		2.5%		
	8704.51.22	----	Other, not more than four years old	u	LS										Free	Free	18%	10%	6%			Rs.500/-per cm^3		2.5%		
	8704.51.23	----	Other, more than four years old	u	LS										Free	Free	18%	10%	6%			Rs.500/-per cm^3		2.5%		
		---	Chassis fitted with engines and cabs :																							
	8704.51.31	----	for vehicles of national subdivision 8704.51.43, not more than four years old	u											20%	30%	18%	10%	Ex			Rs.543,250/-per unit	50%	2.5%		
	8704.51.32	----	for vehicles of national subdivision 8704.51.44, more than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.1,086,550/-per unit	50%	2.5%		
	8704.51.33	----	for vehicles of national subdivision 8704.51.51, not more than four years old	u											20%	30%	18%	10%	6%			Rs.543,250/-per unit	50%	2.5%		
	8704.51.34	----	for vehicles of national subdivision 8704.51.52, more than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.1,086,550/-per unit	50%	2.5%		
	8704.51.35	----	for vehicles of national subdivision 8704.51.63, not more than four years old	u											20%	30%	18%	10%	Ex			Rs.543,250/-per unit	50%	2.5%		
	8704.51.36	----	for vehicles of national subdivision 8704.51.64, more than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.1,086,550/-per unit	50%	2.5%		
	8704.51.37	----	for vehicles of national subdivision 8704.51.67, not more than four years old	u											20%	30%	18%	10%	Ex			Rs.1,569,450/-per unit	50%	2.5%		
	8704.51.38	----	for vehicles of national subdivision 8704.51.68, more than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.2,776,700/-per unit	50%	2.5%		
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.51.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	u											10%	30%	18%	10%	Ex			Rs.664,000/-per unit	50%	2.5%		
	8704.51.42	----	Cargo carrying capacity of less than 800kg, more than four years old	u	LS										10%	30%	18%	10%	Ex			Rs.1,086,550/-per unit	50%	2.5%		
	8704.51.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	u											20%	30%	18%	10%	Ex			Rs.664,000/-per unit	50%	2.5%		
	8704.51.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.1,086,550/-per unit	50%	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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:																							
	8704.51.51	----	Not more than four years old	u											10%	30%	18%	10%	Ex			Rs.664,000/-per unit	50%	2.5%		
	8704.51.52	----	More than four years old	u	LS										10%	30%	18%	10%	Ex			Rs.2,173,050/-per unit	50%	2.5%		
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :																							
	8704.51.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10%	30%	18%	10%	Ex			Rs.664,000/-per unit	50%	2.5%		
	8704.51.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old	u	LS										10%	30%	18%	10%	Ex			Rs.1,086,550/-per unit	50%	2.5%		
	8704.51.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20%	30%	18%	10%	Ex			Rs.664,000/-per unit	50%	2.5%		
	8704.51.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.1,086,550/-per unit	50%	2.5%		
	8704.51.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20%	30%	18%	10%	Ex			Rs.1,569,450/-per unit	50%	2.5%		
	8704.51.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.2,776,700/-per unit	50%	2.5%		
	8704.51.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20%	30%	18%	10%	Ex			Rs.1,569,450/-per unit	50%	2.5%		
	8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.2,776,700/-per unit	50%	2.5%		
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.51.71	----	Not more than four years old	u											20%	30%	18%	10%	Ex			Rs.2,050/per cm^3	50%	2.5%		
	8704.51.72	----	More than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.2,050/per cm^3	50%	2.5%		
			Other :																					2.5%		
	8704.51.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20%	30%	18%	10%	Ex			Rs.5,432,650/-per unit	50%	2.5%		
	8704.51.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.6,036,300/-per unit	50%	2.5%		
	8704.51.93	----	Other not more than four years old	u											20%	30%	18%	10%	Ex			Rs.2,050/per cm^3	50%	2.5%		
	8704.51.99	----	Other more than four years old	u	LS										20%	30%	18%	10%	Ex			Rs.2,050/per cm^3	50%	2.5%		
	8704.52	--	g.v.w. exceeding 5 tonnes :																							
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.52.41	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.52.42	----	More than five years old but not more than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,569,450/-per unit		2.5%		
	8704.52.43	----	More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.3,259,600/-per unit		2.5%		
		---	Garbage trucks equipped with waste compacting mechanism :																							
	8704.52.51	----	Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.52.52	----	More than five years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.144,850/-per unit		2.5%		
		---	Other :																							
	8704.52.61	----	Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	Ex			Rs.1,086,550/-per unit		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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.52.62	----	More than five years old but not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	Ex			Rs.2,776,700/-per unit		2.5%		
	8704.52.63	----	More than ten years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	10%	Ex			Rs.4,587,600/-per unit		2.5%		
	8704.60	-	Other with only electric motor for propulsion :																							
	8704.60.10	---	Electric auto-trishaws not more than five years old	u											10%	30%	18%	Ex	6%			Rs.18,100/= per kW		2.5%		
	8704.60.20	---	Electric auto-trishaws more than five years old	u	LS										10%	30%	18%	Ex	6%			Rs.18,100/= per kW		2.5%		
		---	Other electric, not more than five years old																							
	8704.60.31	----	Capacity of motors not exceeding 50kW	u											20%	30%	18%	Ex	6%			Rs.18,100/= per kW	50%	2.5%		
	8704.60.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u											20%	30%	18%	Ex	6%			Rs.24,100/= per kW	50%	2.5%		
	8704.60.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u											20%	30%	18%	Ex	6%			Rs.60,400/= per kW	50%	2.5%		
	8704.60.34	----	Capacity of motors exceeding 200kW	u											20%	30%	18%	Ex	6%			Rs.96,600/= per kW	50%	2.5%		
		---	Other electric, more than five years old																							
	8704.60.41	----	Capacity of motors not exceeding 50kW	u	LS										20%	30%	18%	Ex	6%			Rs.48,300/= per kW	50%	2.5%		
	8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u	LS										20%	30%	18%	Ex	6%			Rs.72,400/= per kW	50%	2.5%		
	8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u	LS										20%	30%	18%	Ex	6%			Rs.108,700/= per kW	50%	2.5%		
	8704.60.44	----	Capacity of motors exceeding 200kW	u	LS										20%	30%	18%	Ex	6%			Rs.144,900/= per kW	50%	2.5%		
	8704.90	-	Other :																							
	8704.90.10	---	Not more than five years old	u											10%	30%	18%	Ex	6%			Rs.1,207,250/= per unit	50%	2.5%		
	8704.90.90	---	Other	u	LS										20%	30%	18%	Ex	Ex			Rs.1,810,900 per unit	50%	2.5%		
87.05			**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**																							
	8705.10	-	Crane lorries :																							
	8705.10.10	---	Not more than ten years old	u						Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.10.20	---	More than ten years old	u	LS					Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.20	-	Mobile drilling derricks :																							
	8705.20.10	---	Not more than seven years old	u						Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.20.20	---	More than seven years old	u	LS					Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.30	-	Fire fighting vehicles :																							
	8705.30.10	---	Not more than seven years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.30.20	---	More than seven years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.40	-	Concrete-mixer lorries :																							
	8705.40.10	---	Not more than ten years old	u						Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.40.20	---	More than ten years old	u	LS					Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90	-	Other :																							
		---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes :																							
	8705.90.21	----	Not more than seven years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90.22	----	More than seven years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
		---	Concrete pump trucks :																							
	8705.90.31	----	Not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90.32	----	More than ten years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
		---	Mobile Workshops :																							
	8705.90.41	----	Modified vehicles of heading 87.02, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.5,432,650 per unit		2.5%	Rs 5.0 Mn	0%
	8705.90.42	----	Modified vehicles of heading 87.02, more than three years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit		2.5%	Rs 5.0 Mn	0%
	8705.90.43	----	Modified vehicles of heading 87.03, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm^3		2.5%	Rs 5.0 Mn	0%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8705.90.44	----	Modified vehicles of heading 87.03, more than three years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm^3		2.5%	Rs 5.0 Mn	0%
	8705.90.45	----	Modified vehicles of heading 87.04, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.5,432,650 per unit		2.5%	Rs 5.0 Mn	0%
	8705.90.46	----	Modified vehicles of heading 87.04, more than three years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit		2.5%	Rs 5.0 Mn	0%
	8705.90.47	----	Other, not more than seven years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,207,250/= per unit		2.5%	Rs 5.0 Mn	0%
	8705.90.48	----	Other, more than seven years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.3,018,150 per unit		2.5%	Rs 5.0 Mn	0%
		---	Other, Modified vehicles of heading 87.02, 87.03 and 87.04																							
	8705.90.51	----	Modified vehicles of heading 87.02, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.5,432,650 per unit		2.5%	Rs 5.0 Mn	0%
	8705.90.52	----	Modified vehicles of heading 87.02, more than three years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit		2.5%	Rs 5.0 Mn	0%
	8705.90.53	----	Modified vehicles of heading 87.03, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm^3		2.5%	Rs 5.0 Mn	0%
	8705.90.54	----	Modified vehicles of heading 87.03, more than three years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm^3		2.5%	Rs 5.0 Mn	0%
	8705.90.55	----	Modified vehicles of heading 87.04, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.5,432,650 per unit		2.5%	Rs 5.0 Mn	0%
	8705.90.56	----	Modified vehicles of heading 87.04, more than three years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit		2.5%	Rs 5.0 Mn	0%
		---	Other :																							
	8705.90.91	----	g.v.w. not exceeding 4 tonnes, not more than seven years old	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit		2.5%	Rs 5.0 Mn	0%
	8705.90.92	----	g.v.w. not exceeding 4 tonnes, more than seven years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit		2.5%	Rs 5.0 Mn	0%
	8705.90.93	----	g.v.w. exceeding 4 tonnes, not more than seven years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90.94	----	g.v.w. exceeding 4 tonnes, more than seven years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	Rs 5.0 Mn	0%
87.06			**Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.**																							
	8706.00.10	---	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	u		Free										Free	Free	18%	Ex	Ex			Rs.1,207,250/= per unit		2.5%		
	8706.00.20	---	New chassis fitted with engines for other motor vehicles of heading 87.02	u		10.0%										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit		2.5%		
	8706.00.30	---	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more	u												Free	Free	18%	Ex	Ex			Rs.1,207,250/= per unit		2.5%		
	8706.00.40	---	Other new chassis fitted with engines for other motor vehicles	u												10.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit		2.5%		
	8706.00.50	---	Used chassis fitted with engines	u	LS											10% or Rs.145, 334.00 per unit	20% or Rs.400, 000 per Unit	18%	Ex	Ex			Rs.2,414,500 per unit		2.5%		
87.07			**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**																							
	8707.10	-	For the vehicles of heading 87.03 :																							
	8707.10.10	---	Used **vehicle** bodies fully equipped with fittings and accessories	u	LS											10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit		2.5%		
	8707.10.20	---	Other vehicle bodies fully equipped with fittings and accessories	u	LS											10.0%	20%	18%	Ex	Ex			Rs.965,800 per unit		2.5%		
	8707.10.30	---	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS											10.0%	20%	18%	Ex	Ex			Rs.1,086,550 per unit		2.5%		
	8707.10.40	---	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS											10.0%	20%	18%	Ex	Ex			Rs.845,100 per unit		2.5%		
	8707.10.50	---	Rough coated ,bare body frame with /without doors, bonnet and boot lid	u	L											10.0%	20%	18%	Ex	Ex			Rs.362,200 per unit		2.5%		
	8707.10.60	---	Used bare body frame with /without doors, bonnet and boot lid	u	LS											10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit		2.5%		
	8707.10.90	---	Other	u	L											10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit		2.5%		
	8707.90	-	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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit		2.5%		
	8707.90.20	---	Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver	u											Free	Free	18%	10%	6%					2.5%		
	8707.90.30	---	Other, for the vehicles of sub-heading 8701.20 and the vehicles of heading 87.04, of a G.V.W. exceeding 3,000kg	u											Free	Free	18%	10%	6%					2.5%		
		---	Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver :																							
	8707.90.41	----	Used bodies fully equipped with fittings and accessories	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit		2.5%		
	8707.90.42	----	Other vehicle bodies fully equipped with fittings and accessories	u	LS										10.0%	20%	18%	Ex	Ex			Rs.965,800 per unit		2.5%		
	8707.90.43	----	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,086,550 per unit		2.5%		
	8707.90.44	----	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex			Rs.845,100 per unit		2.5%		
	8707.90.48	----	**Rough** coated ,bare body frame with /without doors, bonnet and boot lid	u	LS										10.0%	20%	18%	Ex	Ex			Rs.362,200 per unit		2.5%		
	8707.90.49	----	**Used** bare body frame with /without doors, bonnet and boot lid	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit		2.5%		
	8707.90.90	---	Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit		2.5%		
87.08			**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**																							
	8708.10	-	Bumpers and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%					2.5%		
		-	Other parts and accessories of bodies (including cabs) :																							
	8708.21	--	Safety seat belts	kg						Free	Free		5%	5%		20%	18%	10%	6%					2.5%		
	8708.22	--	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	5%	Free			2.5%		
	8708.29	--	Other :																							
	8708.29.10	---	"Cut-portions" of bodies and cabs	kg	LS								5% or Rs.40,000 per cut portion	5% or Rs80,000 per cut portion	20% or Rs.80,000 per per cut portion	20% or Rs.160,000 per cut portion	18%	Ex	Ex	5% or Rs.40,000 per cut portion	Free	Rs.362,200 per unit		2.5%		
	8708.29.90	---	Other	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	5%	Free			2.5%		
	8708.30	-	Brakes and servo-brakes; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%		5%				2.5%		
	8708.40	-	Gear boxes and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%		
	8708.50	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%		
	8708.70	-	Road wheels and parts and accessories thereof :																							
	8708.70.10	---	Rims fitted with tyres, showing signs of wear	kg	LS								5%	5%		20%	18%	Ex		5%				2.5%		
	8708.70.20	---	Other, rims fitted with tyres	kg									5%	5%		20%	18%	10%		5%				2.5%		
	8708.70.90	---	Other	kg									5%	5%		20%	18%	10%		5%				2.5%		
	8708.80	-	Suspension systems and parts thereof (including shock-absorbers)	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%		
		-	Other parts and accessories :																							
	8708.91	--	Radiators and parts thereof :																							
	8708.91.10	---	Radiators	kg									5% or Rs.770/- per unit	5% or Rs.770/- per unit		20% or Rs. 3000/- per unit	18%	10%		30% or Rs.3,600 per unit				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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8708.91.20	---	Radiator cores	kg									5%	5%		20% or Rs. 2500/- per unit	18%	10%		30% or Rs.2,800 per unit				2.5%		
	8708.91.90	---	Other	kg									5%	5%		20%	18%	10%		30%				2.5%		
	8708.92	--	Silencers (mufflers) and exhaust pipes; parts thereof	kg									5%	5%		20%	18%	10%		10%				2.5%		
	8708.93	--	Clutches and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%		5%				2.5%		
	8708.94	--	Steering wheels, steering columns and steering boxes; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%		
	8708.95	--	Safety airbags with inflater system; parts thereof	kg												20%	18%	10%		5%				2.5%		
	8708.99	--	Other :																							
	8708.99.10	---	New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more	kg											Free	Free	18%	10%	6%					2.5%		
	8708.99.20	---	Other new chassis not fitted with engines, but with or without fittings	kg												20%	18%	10%	6%	10%	Free			2.5%		
	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings	kg	LS										20.0%	20%	18%	Ex		10%	Free			2.5%		
	8708.99.40	---	"Cut-portions" of motor vehicles	kg	LS	18% or Rs.261,000 per cut portion							25.2% or Rs.185,000 per cut portion		20% or Rs.133,334/- per cut portion	20% or Rs.290,000 per cut portion	18%	Ex	Ex	5% or Rs.75,000 per cut portion	Free	Rs.362,200 per unit		2.5%		
	8708.99.90	---	Other	kg												20%	18%	10%	6%	5%	Free			2.5%		
87.09			**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**																								
		-	Vehicles :																							
	8709.11	--	Electrical	u									5%	4.5%	10.0%	20%	18%	10%	6%					2.5%		
	8709.19	--	Other	u											10.0%	20%	18%	10%	6%					2.5%		
	8709.90	-	Parts	kg											10.0%	20%	18%	Ex						2.5%		
87.10	8710.00		**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**	u									5%	4.5%	10.0%	20%	18%	10%	6%					2.5%		
87.11			**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**																							
	8711.10	-	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :																							
	8711.10.10	---	Not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.700/- per cm^3		2.5%		
	8711.10.20	---	More than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.120,750 per unit		2.5%		
	8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :																							
	8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,400/- per cm^3		2.5%		
	8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.362,200 per unit		2.5%		
	8711.20.30	---	Other, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,050/- per cm^3		2.5%		
	8711.20.40	---	Other, more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.603,650 per unit		2.5%		
	8711.30	-	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :																							
	8711.30.10	---	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,050/- per cm^3		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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8711.30.20	---	Exceeding 250 cc but not exceeding 350 cc, more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			965,800/= per unit		2.5%		
	8711.30.30	---	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,750/- per cm^3		2.5%		
	8711.30.40	---	Exceeding 350 cc but not exceeding 450 cc , more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit		2.5%		
	8711.30.50	---	Other, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,750/- per cm^3		2.5%		
	8711.30.60	---	Other, more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit		2.5%		
	8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :																							
	8711.40.10	---	Not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,500/- per cm^3		2.5%		
	8711.40.20	---	More than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit		2.5%		
	8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :																							
	8711.50.10	---	Exceeding 800 cc but not exceedig 1000 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,500/- per cm^3		2.5%		
	8711.50.20	---	Exceeding 800 cc but not exceedig 1000 cc , more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,621,800per unit		2.5%		
	8711.50.30	---	Other, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,200/- per cm^3		2.5%		
	8711.50.40	---	Other, more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit		2.5%		
	8711.60	-	With electric motor for propulsion :																							
	8711.60.10	---	Not more than three years old	u	LS [Except Motorcycles unregistered in any country (Brand New)]					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.9,050 per kW		2.5%		
	8711.60.20	---	More than three years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.18,100 per kW		2.5%		
	8711.90	-	Other	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
87.12	8712.00		**Bicycles and other cycles (including delivery tricycles), not motorised.**																							
	8712.00.10	---	Delivery tricycles	u												30%	18%	Ex						2.5%		
	8712.00.20	---	Used bicycle	u	LS											30% or Rs.9,900/= per unit	18%	10%		10% or Rs.2400/= per unit				2.5%		
	8712.00.90	---	Other	u	L											30% or Rs.9,900/= per unit	18%	10%		10% or Rs.2400/= per unit				2.5%		
87.13			**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**																							
	8713.10	-	Not mechanically propelled	u						Free	Free		Free	Free	Free	Free	Ex	10%	Ex							
	8713.90	-	Other	u						Free	Free		Free	Free	Free	Free	Ex	10%	Ex							
87.14			**Parts and accessories of vehicles of headings 87.11 to 87.13.**																							
	8714.10	-	Of motorcycles (including mopeds) :																							
	8714.10.10	---	Frames, with or without frount folk	kg	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.10.90	---	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.20.00	-	Of carriages for disabled persons	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					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	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		-	Other :																							
	8714.91	--	Frames and forks, and parts thereof :																							
	8714.91.10	---	Bicycle frames	kg							Free					20%	18%	10%	6%					2.5%		
	8714.91.20	---	Front forks	kg							Free					20%	18%	10%	6%					2.5%		
	8714.91.90	---	Other	kg							Free				Free	20%	18%	10%	6%					2.5%		
	8714.92	--	Wheel rims and spokes :																							
	8714.92.10	---	Wheel rims	kg		19% or Rs.190/- per Kg				Free	Free		5% or Rs.67/- per Kg	4.5% or Rs.61/- per Kg		20% or Rs.200/- per Kg	18%	10%	6%					2.5%		
	8714.92.90	---	Other	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.93	--	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.94	--	Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.95	--	Saddles	u							Free				10.0%	20%	18%	10%	6%					2.5%		
	8714.96	--	Pedals and crank-gear, and parts thereof	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.99	--	Other :																							
	8714.99.10	---	Mudguards	kg							Free					20%	18%	10%	6%					2.5%		
	8714.99.20	---	Chain stays	kg							Free					20%	18%	10%	6%					2.5%		
	8714.99.30	---	Seat stays	kg							Free					20%	18%	10%	6%					2.5%		
		---	Other:																							
	8714.99.91	----	Bicycle rims or wheels, fitted with new tyres, with or without tubes	kg							Free		13.5%			20%	18%	10%		8%				2.5%		
	8714.99.92	----	Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes	kg							Free		13.5%			20%	18%	10%		8%				2.5%		
	8714.99.99	----	Other	kg							Free		13.5%			20%	18%	10%		5%				2.5%		
87.15	8715.00		**Baby carriages and parts thereof.**	kg											20.0%	30%	18%	10%	6%	10%	Free			2.5%		
87.16			**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**																							
	8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :																							
	8716.10.10	---	Not more than five years old	u											Free	Free	18%	Ex						2.5%		
	8716.10.20	---	More than five years old	u	LS											30%	18%	10%						2.5%		
	8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :																							
	8716.20.10	---	Not more than five years old	u												20%	18%	10%						2.5%		
	8716.20.20	---	More than five years old	u	LS											20%	18%	10%						2.5%		
		-	Other trailers and semi-trailers for the transport of goods :																							
	8716.31	--	Tanker trailers and tanker semi-trailers :																							
	8716.31.10	---	Not more than five years old	u												20%	18%	Ex						2.5%		
	8716.31.20	---	More than five years old	u	LS											20%	18%	10%						2.5%		
	8716.39	--	Other :																							
	8716.39.10	---	Not more than five years old	u												20%	18%	Ex		5%				2.5%		
	8716.39.20	---	More than five years old	u	LS											20%	18%	10%		5%				2.5%		
	8716.40	-	Other trailers and semi-trailers :																							
	8716.40.10	---	Not more than five years old	u												20%	18%	10%						2.5%		
	8716.40.20	---	More than five years old	u	LS											20%	18%	10%						2.5%		
	8716.80	-	Other vehicles :																							
	8716.80.20	---	Wheelbarrows	u												20%	18%	10%		5%				2.5%		
	8716.80.30	---	Other not more than five years old	u												20%	18%	10%						2.5%		
	8716.80.40	---	Other more than five years old	u	LS											20%	18%	Ex						2.5%		
	8716.90	-	Parts :																							
	8716.90.10	---	For wheelbarrows	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%		
	8716.90.90	---	Others	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		

cm³	- cubic centimeter of the engine
kW	- kilowatt of the motor power of the engine
1000 cm³< x<= 1300 cm³	- of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc
1300 cm³< x<= 1500 cm³	- of cylinder capacity exceeding 1300 cc but not exceeding 1500 cc
2000 cm³< x<= 2500 cm³	- of cylinder capacity exceeding 2000 cc but not exceeding 2500 cc

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	2500 cm3< x<= 2750 cm3		- of cylinder capacity exceeding 2500 cc but not exceeding 2750 cc																							
	2750 cm3< x<= 3000 cm3		- of cylinder capacity exceeding 2750 cc but not exceeding 3000 cc																							
	3000 cm3< x<= 4000 cm3		- of cylinder capacity exceeding 3000 cc but not exceeding 4000 cc																							
	4000 cm3<		- of cylinder capacity exceeding 4000 cc																							

Chapter 88

Aircraft, spacecraft, and parts thereof

Note.

1. - For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
88.01	8801.00		**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	u	L					Free	Free		Free	Free	Free	Free	18%	Ex					
88.02			**Other aircraft, except unmanned aircraft of heading 88.06(for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**																				
		-	Helicopters :																				
	8802.11	--	Of an unladen weight not exceeding 2,000 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8802.12	--	Of an unladen weight exceeding 2,000 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8802.20	-	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8802.30	-	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	u	L	Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8802.40	-	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	L					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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	8802.60	-	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
[88.03]																							
88.04	8804.00		**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**																				
		---	Parachutes :																				
	8804.00.11	----	Paragliders	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8804.00.19	----	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8804.00.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
88.05			**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**																				
	8805.10	-	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Ground flying trainers and parts thereof :																			2.5%	
	8805.21	--	Air combat simulators and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8805.29	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
88.06			**Unmanned aircraft.**																				
	8806.10	-	Designed for the carriage of passengers	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other, for remote-controlled flight only :																				
	8806.21	--	With maximum take-off weight not more than 250 g	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.22	--	With maximum take-off weight more than 250 g but not more than 7 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.23	--	With maximum take-off weight more than 7 kg but not more than 25 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.24	--	With maximum take-off weight more than 25 kg but not more than 150 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.29	--	Other	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	8806.91	--	With maximum take-off weight not more than 250 g	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.92	--	With maximum take-off weight more than 250 g but not more than 7 kg	u	L					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)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	8806.93	--	With maximum take-off weight more than 7 kg but not more than 25 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.94	--	With maximum take-off weight more than 25 kg but not more than 150 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.99	--	Other	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
88.07			**Parts of goods of heading 88.01, 88.02 or 88.06.**																				
	8807.10	-	Propellers and rotors and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8807.20	-	Under-carriages and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8807.30	-	Other parts of airplanes, helicopters or unmanned aircraft	kg	L	Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8807.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

Chapter 89

Ships, boats and floating structures

Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
89.01			**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**																				
	8901.10	-	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds :																				
		---	Used :																				
	8901.10.11	----	not more than two years old	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.10.19	----	Other	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.10.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.20	-	Tankers :																				
		---	Used :																				
	8901.20.11	----	not more than two years old	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.20.19	----	Other	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.20.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.30	-	Refrigerated vessels, other than those of subheading 8901.20 :																				
		---	Used :																				
	8901.30.11	----	not more than two years old							Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.30.19	----	Other		L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.30.90	---	Other							Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.90	-	Other vessels for the transport of goods and other vessels for the transport of both persons and goods :																				
		---	Used :																				
	8901.90.11	----	not more than two years old	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.90.19	----	Other	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8901.90.90	---	Other	u						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)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
89.02	8902.00		**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**	u																			
		---	Used :																				
	8902.00.11	----	not more than two years old													20%	18%	Ex		5%		2.5%	
	8902.00.19	----	Other		L											20%	18%	Ex		5%		2.5%	
	8902.00.90	---	Other													20%	18%	Ex		5%		2.5%	
89.03			**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**																				
		-	Inflatable (including rigid hull inflatable) boats :																				
	8903.11	--	Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg :																				
		---	Used :																				
	8903.11.21	----	not more than two years	u												Free	18%	Ex		10%		2.5%	
	8903.11.29	----	Other	u	L											Free	18%	Ex		10%		2.5%	
	8903.11.90	---	Other	u												20%	18%	Ex		10%		2.5%	
	8903.12	--	Not designed for use with a motor and unladen (net) weight not exceeding 100 kg :																				
	8903.12.10	---	Rowing boats for sports	u											Free	Free	18%	10.0%				2.5%	
		---	Other, used :																				
	8903.12.21	----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.12.29	----	Other	u												20%	18%	Ex				2.5%	
	8903.12.90	---	Other	u												20%	18%	Ex		10%		2.5%	
	8903.19	--	Other :																				
	8903.19.10	---	Rowing boats for sports	u											Free	Free	18%	10.0%				2.5%	
		---	Other, used :																				
	8903.19.21	----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.19.29	----	Other	u												20%	18%	Ex				2.5%	
	8903.19.90	---	Other	u												20%	18%	Ex		10%		2.5%	
		-	Sailboats, other than inflatable, with or without auxiliary motor :																				
	8903.21	--	Of a length not exceeding 7.5 m :																				
		---	Used :																				
	8903.21.11	----	not more than two years	u												20%	18%	7.5%		10%		2.5%	
	8903.21.19	----	Other	u	L											20%	18%	7.5%		10%		2.5%	
	8903.21.90	---	Other	u												20%	18%	7.5%		10%		2.5%	
	8903.22	--	Of a length exceeding 7.5 m but not exceeding 24 m :																				
		---	Used :																				
	8903.22.11	----	not more than two years	u												20%	18%	7.5%		10%		2.5%	
	8903.22.19	----	Other	u	L											20%	18%	7.5%		10%		2.5%	
	8903.22.90	---	Other	u												20%	18%	7.5%		10%		2.5%	
	8903.23	--	Of a length exceeding 24 m :																				
		---	Used :																				
	8903.23.11	----	not more than two years	u												20%	18%	7.5%		10%		2.5%	
	8903.23.19	----	Other	u	L											20%	18%	7.5%		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			Gen	SG				
	8903.23.90	---	Other	u												20%	18%	7.5%		10%		2.5%	
		-	Motorboats, other than inflatable, not including outboard motorboats :																				
	8903.31	--	Of a length not exceeding 7.5 m :																				
	8903.31.10	---	Personal water craft – such as water scooters	u											Free	Free	18%	Ex				2.5%	
		---	Used :																				
	8903.31.21	----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.31.29	----	Other	u	L											20%	18%	Ex				2.5%	
	8903.31.90	---	Other	u												20%	18%	Ex		10%		2.5%	
	8903.32	--	Of a length exceeding 7.5 m but not exceeding 24 m :																				
	8903.32.10	---	Personal water craft – such as water scooters	u											Free	Free	18%	Ex				2.5%	
		---	Used :																				
	8903.32.21	----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.32.29	----	Other	u	L											20%	18%	Ex				2.5%	
	8903.32.90	---	Other	u												20%	18%	Ex		10%		2.5%	
	8903.33	--	Of a length exceeding 24 m :																				
	8903.33.10	---	Personal water craft – such as water scooters	u											Free	Free	18%	Ex				2.5%	
		---	Used :																				
	8903.33.21	----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.33.29	----	Other	u	L											20%	18%	Ex				2.5%	
	8903.33.90	---	Other	u												20%	18%	Ex		10%		2.5%	
		-	Other :																				
	8903.93	--	Of a length not exceeding 7.5 m :																				
	8903.93.10	---	Rowing boats for sports	u											Free	Free	18%	Ex				2.5%	
		---	Used :																				
	8903.93.21	----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.93.29	----	Other	u	L											20%	18%	Ex				2.5%	
	8903.93.90	---	Other	u												20%	18%	Ex		10%		2.5%	
	8903.99	--	Other :																				
	8903.99.10	---	Rowing boats for sports	u											Free	Free	18%	Ex				2.5%	
		---	Used :																				
	8903.99.21	----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.99.29	----	Other	u	L											20%	18%	Ex				2.5%	
	8903.99.90	---	Other	u												20%	18%	10.0%		10%		2.5%	
89.04	8904.00		**Tugs and pusher craft.**																				
	8904.00.10	---	Not exceeding a Dead Weight Tonnage of 500 MT	u												20%	18%	Ex		5%		2.5%	
	8904.00.90	---	Other	u											Free	Free	18%	Ex				2.5%	
89.05			**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	8905.10	-	Dredgers	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8905.20	-	Floating or submersible drilling or production platforms	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8905.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
89.06			**Other vessels, including warships and lifeboats other than rowing boats.**																				
	8906.10	-	Warships	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8906.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
89.07			**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**																				
	8907.10	-	Inflatable rafts	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8907.90	-	Other :	u																		2.5%	
	8907.90.10	---	Polymer based buoys and floating pads having weight not exceeding 1kg designed to be used with fishing nets	u						Free	Free		Free	Free	Free	20%	18%	Ex				2.5%	
	8907.90.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
89.08	8908.00		**Vessels and other floating structures for breaking up.**	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;

(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(i) Searchlights or spotlights of heading 94.05;

(j) Articles of Chapter 95;

(k) Monopods, bipods, tripods and similar articles, of heading 96.20;

(l) Capacity measures, which are to be classified according to their constituent material; or

(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to :

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which

are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value,

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
90.01			**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked.**																					
	9001.10	-	Optical fibres, optical fibre bundles and cables	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9001.20	-	Sheets and plates of polarising material	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9001.30	-	Contact lenses	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9001.40	-	Spectacle lenses of glass	u												20%	18%	10%		5%			2.5%	
	9001.50	-	Spectacle lenses of other materials :																					
	9001.50.10	---	Un-worked (blanks)	u											Free	Free	18%	10%	6%				2.5%	
	9001.50.90	---	Worked	u												20% or Rs.100/= per pair	18%	10%		5% or Rs.20/= per pair			2.5%	
	9001.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
																	18%							
90.02			**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements, of glass not optically worked.**																					
		-	Objective lenses :																					
	9002.11	--	For cameras, projectors or photographic enlargers of reducers	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9002.19	--	other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	9002.20	-	Filters	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9002.90	-	Other	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
90.03			**Frames and mountings for spectacles, goggles or the like, and parts thereof.**																					
		-	Frames and mountings :																					
	9003.11	--	Of plastics	u												20%	18%	10%		5%			2.5%	
	9003.19	--	Of other materials :																					
	9003.19.10	---	Frames for spectacles, mainly of metal	u												20% or Rs.100/= per pair	18%	10%					2.5%	
	9003.19.90	---	Other	u												20%	18%	10%		5%			2.5%	
	9003.90	-	Parts :																					
	9003.90.10	---	Hinges and re-enforcing wire arms	kg									Free	Free	Free	Free	18%	Ex					2.5%	
	9003.90.90	---	Other	kg									Free	Free	Free	Free	18%	Ex					2.5%	
90.04			**Spectacles, goggles and the like, corrective, protective or other.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	9004.10	-	Sunglasses	u									Free	Free	Free	30%	18%	Ex					2.5%	
	9004.90	-	Other	u							Free		Free	Free	Free	Free	18%	Ex					2.5%	
90.05			**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**																					
	9005.10	-	Binoculars	u						Free	Free		5%	4.5%		10%	18%	10%	6%				2.5%	
	9005.80	-	Other instruments	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9005.90	-	Parts and accessories (including mountings)	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		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
90.06			**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**																					
	9006.30	-	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9006.40	-	Instant print cameras	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other cameras :																					
	9006.53	--	For roll film of a width of 35 mm																					
	9006.53.10	---	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9006.53.20	---	Other used single-used cameras	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9006.53.90	---	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9006.59	--	Other :																					
	9006.59.10	---	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9006.59.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Photographic flashlight apparatus and flashbulbs :																					
	9006.61	--	Discharge lamp ("electronic") flashlight apparatus	u						Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
	9006.69	--	Other	u						Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
		-	Parts and accessories :																					
	9006.91	--	For cameras	kg						Free	Free		10.83%	4.5%	10.0%	10%	18%	10%	6%				2.5%	
	9006.99	--	Other	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
90.07			**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**																					
	9007.10	-	Cameras:																					
	9007.10.10	---	For film of less than 16 mm width or for double-8 mm film	u						Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
	9007.10.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9007.20	-	Projectors :																					
	9007.20.10	---	For film of less than 16 mm width	u						Free	Free		5%	4.5%	10.0%	10%	18%	Ex					2.5%	
	9007.20.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Parts and accessories :																					
	9007.91	--	For cameras	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9007.92	--	For projectors	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.08			**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**																					
	9008.50	-	Projectors, enlargers and reducers	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9008.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
[90.09]																								

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
90.10			**Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**																					
	9010.10	-	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed films to rolls of photographic paper	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9010.50	-	Other, apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes :																					
	9010.50.10	---	Apparatus and equipment for cinematographic laboratories	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9010.50.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9010.60	-	Projection screens	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9010.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.11			**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**																					
	9011.10	-	Stereoscopic microscopes	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	9011.20	-	Other microscopes, for photomicrography, cinephotomicrography or microprojection	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9011.80	-	Other microscopes	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9011.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.12			**Microscopes other than optical microscopes; diffraction apparatus.**																					
	9012.10	-	Microscopes other than optical microscopes; diffraction apparatus	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9012.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
90.13			**Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**																					
	9013.10	-	Telescopic sights for fittings to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chaptr or Section XVI	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9013.20	-	Lasers, other than laser diodes	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9013.80	-	Other devices, appliances and instruments	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9013.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.14			**Direction finding compasses; other navigational instruments and appliances.**																					
	9014.10	-	Direction finding compasses	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9014.20	-	Instruments and appliances for aeronautical or space navigation (other than compasses)	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9014.80	-	Other instruments and appliances	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9014.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
90.15			**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**																					
	9015.10	-	Rangefinders	u						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	9015.20	-	Theodolites and tachymeters (tacheometers)	u						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	9015.30	-	Levels	u						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	9015.40	-	Photogrammetrical surveying instruments and appliances	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	9015.80	-	Other instruments and appliances	u						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	9015.90	-	Parts and accessories	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
90.16	9016.00		**Balances of a sensitivity of 5 cg or better, with or without weights.**	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.17			**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.**																					
	9017.10	-	Drafting tables and machines, whether or not automatic	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9017.20	-	Other drawing, marking-out or mathematical calculating instruments:																					
	9017.20.10	---	Protractors (radius 10 cm and below)	u										5%		20%	18%	Ex		5%	Free		2.5%	
	9017.20.20	---	Rulers 30 cm and below	u										5%		20%	18%	10%	6%	5%	Free		2.5%	
	9017.20.30	---	Triangular set squares shortest side 17.5 cm or below	u										5%		20%	18%	Ex		5%	Free		2.5%	
	9017.20.40	---	Dividers and compasses	u										5%		20%	18%	10%	6%	5%	Free		2.5%	
	9017.20.50	---	Sets of mathematical instruments used by school children, with a ruler not exceeding 15 cm packed in metal or plastic	u										5%		20%	18%	10%	6%	5%	Free		2.5%	
	9017.20.90	---	Other	u										Free	Free	Free	18%	10%	6%				2.5%	
	9017.30	-	Micrometers, callipers and gauges	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9017.80	-	Other instruments (+)	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9017.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.18			**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :																					
	9018.11	--	Electro-cardiographs	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.12	--	Ultrasonic scanning apparatus	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.13	--	Magnetic resonance imaging apparatus	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.14	--	Scintigraphic apparatus	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.20	-	Ultra-violet or infra-red ray apparatus	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Syringes, needles, catheters, cannulae and the like :																					
	9018.31	--	Syringes, with or without needles	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.32	--	Tubular metal needles and needles for sutures																					
	9018.32.10	---	Attached with sterile surgical suture materials	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.32.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.39	--	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other instruments and appliances, used in dental sciences :																					
	9018.41	--	Dental drill engines, whether or not combined on a single base with other dental equipment	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.49	--	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.50	-	Other ophthalmic instruments and appliances	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9018.90	-	Other instruments and appliances	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
90.19			**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**														18%							
																	18%							
	9019.10	-	Mechano-therapy appliances; massage apparatus, psychological aptitude-testing apparatus	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9019.20	-	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.20	9020.00		**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.21			**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability.**																					
	9021.10	-	Orthopaedic or fracture appliances	kg						Free	Free		Free	Free	Free	Free	Ex	Ex						
		-	Artificial teeth and dental fittings :																					
	9021.21	--	Artificial teeth	kg						Free	Free		Free	Free	Free	Free	Ex	Ex						
	9021.29	--	Other	kg						Free	Free		Free	Free	Free	Free	Ex	Ex						
		-	Other artificial parts of the body :																					
	9021.31	--	Artificial joints	kg						Free	Free		Free	Free	Free	Free	Ex	Ex						
	9021.39	--	Other	kg						Free	Free		Free	Free	Free	Free	Ex	Ex						
	9021.40	-	Hearing aids, excluding parts and accessories	u						Free	Free		Free	Free	Free	Free	Ex	Ex						
	9021.50	-	Pacemakers for stimulating heart muscles, excluding parts and accessories	u						Free	Free		Free	Free	Free	Free	Ex	Ex						
	9021.90	-	Other	kg						Free	Free		Free	Free	Free	Free	Ex	Ex						
90.22			**Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
		-	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :																					
	9022.12	--	Computed tomography apparatus	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex				2.5%	
	9022.13	--	Other, for dental uses	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex				2.5%	
	9022.14	--	Other, for medical, surgical, or veterinary uses	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex				2.5%	
	9022.19	--	For other uses	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :																					
	9022.21	--	For medical, surgical, dental or veterinary uses	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9022.29	--	For other uses	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9022.30	-	X-ray tubes	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9022.90	-	Other, including parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.23	9023.00		**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
90.24			**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**																					
	9024.10	-	Machines and appliances for testing metals	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9024.80	-	Other machines and appliances	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9024.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.25			**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**																					
		-	Thermometers and pyrometers, not combined with other instruments :																					
	9025.11	--	Liquid-filled, for direct reading	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9025.19	--	Other	u		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9025.80	-	Other instruments :																					
	9025.80.10	---	Instruments for testing of milk	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9025.80.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9025.90	-	Parts and accessories	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
90.26			**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.**																					
	9026.10	-	For measuring or checking the flow or level of liquids	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9026.20	-	For measuring or checking pressure	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9026.80	-	Other instruments or apparatus	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9026.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
90.27			**Instruments and apparatus for physical or chemical analysis (for example polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**																					
	9027.10	-	Gas or smoke analysis apparatus	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9027.20	-	Chromatographs and electrophoresis instruments	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9027.30	-	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible,IR)	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9027.50	-	Other instruments and apparatus using optical radiation (UV, visible, IR)	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other instruments and apparatus :																					
	9027.81	--	Mass spectrometers	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9027.89	--	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9027.90	-	Microtomes; parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.28			**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**																					
	9028.10	-	Gas meters	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9028.20	-	Liquid meters	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9028.30	-	Electricity meters	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9028.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.29			**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.**																					
	9029.10	-	Revolution counters, production counters, taximeters, mileometers, pedometers and the like:																					
	9029.10.10	---	Taximeters	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9029.10.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9029.20	-	Speed indicators and tachometers; stroboscopes	u						Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
	9029.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.30			**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	9030.10	-	Instruments and apparatus for measuring or detecting ionising radiations	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9030.20	-	Oscilloscopes and oscillographs	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :																					
	9030.31	--	Multimeters without a recording device	u						Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
	9030.32	--	Multimeters with a recording device	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9030.33	--	Other, without a recording device	u		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
	9030.39	--	Other, with a recording device	u						Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
	9030.40	-	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other instruments and apparatus :																					
	9030.82	--	For measuring or checking semiconductor wafers or devices (including integrated circuits)	u						Free	Free		Free	Free	Free	Free	18%	10%					2.5%	
	9030.84	--	Other, with a recording device	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9030.89	--	Other	u						Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
	9030.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.31			**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors(+).**																					
	9031.10	-	Machines for balancing mechanical parts	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9031.20	-	Test benches	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other optical instruments and appliances :																					
	9031.41	--	For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9031.49	--	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9031.80	-	Other instruments, appliances and machines	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9031.90	-	Parts and accessories	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
90.32			**Automatic regulating or controlling instruments and apparatus.**																					
	9032.10	-	Thermostats	u						Free	Free		Free	Free	Free	Free	18%	5%	2%				2.5%	
	9032.20	-	Manostats	u						Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
		-	Other instruments and apparatus :																					
	9032.81	--	Hydraulic or pneumatic	u						Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
	9032.89	--	Other :																					
	9032.89.10	---	Apparatus for regulating the charging of accumulators using direct current generated from solar energy, and for distributing direct current ["Charge Controllers" and the like]	u						Free	Free		Free	Free	Free	Free	18%	Ex					Ex	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	9032.89.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9032.90	-	Parts and accessories	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	
90.33	9033.00		**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**	kg		Free				Free	Free		Free	Free	Free	Free	18%	5%	6%				2.5%	

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover :

(a) Clock or watch glasses or weights (classified according to their constituent material);
(b) Watch chains (heading 71.13 or 71.17, as the case may be);
(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
(d) Bearing balls (heading 73.26 or 84.82, as the case may be);
(e) Articles of heading 84.12 constructed to work without an escapement;
(f) Ball bearings (heading 84.82); or
(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

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			Gen	SG	GEN	SG				
91.01			**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**																						
		-	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :																						
	9101.11	--	With mechanical display only	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	9101.19	--	Other :																						
	9101.19.10	---	With opto-electronic display only	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	9101.19.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Other wrist-watches, whether or not incorporating a stop-watch facility :																						
	9101.21	--	With automatic winding	u		22.50%				Free	Free		Free	Free	Free	30%	18%	Ex						2.5%	
	9101.29	--	Other	u		22.50%				Free	Free		Free	Free	Free	30%	18%	Ex						2.5%	
		-	Other :																						
	9101.91	--	Electrically operated	u		Free				Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	9101.99	--	Other	u						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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
91.02			**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.**																						
		-	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :																						
	9102.11	--	With mechanical display only	u		27.00%				Free	Free		Free	Free	Free	30%	18%	Ex						2.5%	
	9102.12	--	With opto-electronic display only	u		22.50%				Free	Free		Free	Free	Free	30%	18%	Ex						2.5%	
	9102.19	--	Other	u						Free	Free		Free	Free	Free	30%	18%	Ex						2.5%	
		-	Other wrist-watches, whether or not incorporating a stop-watch facility :																						
	9102.21	--	With automatic winding	u		22.50%				Free	Free		Free	Free	Free	30%	18%	Ex						2.5%	
	9102.29	--	Other	u		22.50%				Free	Free		Free	Free	Free	30%	18%	Ex						2.5%	
		-	Other :																						
	9102.91	--	Electrically operated	u		22.50%				Free	Free		Free	Free	Free	30%	18%	Ex						2.5%	
	9102.99	--	Other	u						Free	Free		Free	Free	Free	30%	18%	Ex						2.5%	
91.03			**Clocks with watch movements, excluding clocks of heading 91.04.**																						
	9103.10	-	Electrically operated	u		22.50%				Free	Free		5%	5%		30%	18%	10%	6%					2.5%	
	9103.90	-	Other	u		22.50%				Free	Free		5%	5%		30%	18%	10%	6%					2.5%	
91.04	9104		**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**	u		15.00%				Free	Free		5%	5%		20%	18%	10%	6%					2.5%	
91.05			**Other clocks.**																						
		-	Alarm clocks :																						
	9105.11	--	Electrically operated	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex					2.5%	
	9105.19	--	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex					2.5%	
		-	Wall clocks :																						
	9105.21	--	Electrically operated	u		27.0%				Free	Free		Free	Free		30%	18%	Ex	Ex	Rs.70/= per unit	Rs.80/= per unit			2.5%	
	9105.29	--	Other	u						Free	Free		Free	Free		30%	18%	Ex	Ex	Rs.70/= per unit	Rs.80/= per unit			2.5%	
		-	Other :																						
	9105.91	--	Electrically operated	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex					2.5%	
	9105.99	--	Other	u						Free	Free		Free	Free	Free	Free	18%	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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
91.06			**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**																						
	9106.10	-	Time-registers; time-recorders	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	9106.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
91.07	9107		**Time switches with clock or watch movement or with synchronous motor.**	u						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%	
91.08			**Watch movements, complete and assembled.**																						
		-	Electrically operated :																						
	9108.11	--	With mechanical display only or with a device to which a mechanical display can be incorporated	u		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
	9108.12	--	With opto-electronic display only	u		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
	9108.19	--	Other	u		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
	9108.20	-	With automatic winding	u		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%	
	9108.90	-	Other	u		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
91.09			**Clock movements, complete and assembled.**																						
	9109.10	-	Electrically operated	u		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%	
	9109.90	-	Other	u		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%	
91.10			**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**																						
		-	Of watches :																						
	9110.11	--	Complete movements, unassembled or partly assembled (movement sets)	u		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
	9110.12	--	Incomplete movements, assembled	kg		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
	9110.19	--	Rough movements	kg		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
	9110.90	-	Other	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			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			Gen	SG	GEN	SG				
91.11			**Watch cases and parts thereof.**																						
	9111.10	-	Cases of precious metal or of metal clad with precious metal	u		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
	9111.20	-	Cases of base metal, whether or not gold-or silver-plated	u		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
	9111.80	-	Other cases	u		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%	
	9111.90	-	Parts	kg						Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%	
91.12			**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**																						
	9112.20	-	Cases	u		15% or Rs.150/ = per kg				Free	Free		5% or Rs.74/ = per kg	5% or Rs.74/ = per kg		20% or Rs.300/ = per kg	18%	10%	6%	5% or Rs.70/= per kg	Free			2.5%	
	9112.90	-	Parts	kg		15% or Rs.150/ = per kg				Free	Free		5% or Rs.74/ = per kg	5% or Rs.74/ = per kg		20% or Rs.300/ = per kg	18%	10%	6%	5% or Rs.70/= per kg	Free			2.5%	
91.13			**Watch straps, watch bands and watch bracelets, and parts thereof.**																						
	9113.10	-	Of precious metal or of metal clad with precious metal	kg		15.00%				Free	Free		5%	5%		20%	18%	Ex		10%	Free			2.5%	
	9113.20	-	Of base metal, whether or not gold-or silver-plated	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	10%	Free			2.5%	
	9113.90	-	Other	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	10%	Free			2.5%	
91.14			**Other clock or watch parts.**																						
	9114.30	-	Dials	kg		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
	9114.40	-	Plates and bridges	kg		15.00%				Free	Free		5%	5%		20%	18%	Ex		5%	Free			2.5%	
	9114.90	-	Other	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free			2.5%	

Chapter 92

Musical instruments;
parts and accessories of such articles

Notes.

1.- This Chapter does not cover :

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
(c) Toy instruments or apparatus (heading 95.03);(d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods,tripods and similar articles (heading 96.20); or
(e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG					
92.01			**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**																					
	9201.10	-	Upright pianos	u						Free	Free		5%	4.5%	Free	Free	18%	10%	6%			2.5%	
	9201.20	-	Grand pianos	u						Free	Free		5%	4.5%	Free	Free	18%	10%	6%			2.5%	
	9201.90	-	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%			2.5%	
92.02			**Other string musical instruments (for example, guitars, violins, harps).**																					
	9202.10	-	Played with a bow	u						Free	Free		5%	4.5%	Free	20%	18%	10%	6%			2.5%	
	9202.90	-	Other	u						Free	Free		5%	4.5%	Free	20%	18%	10%	6%			2.5%	
[92.03]																								
[92.04]																								

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
92.05			**Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.**																				
	9205.10	-	Brass-wind instruments	u						Free	Free		5%	4.5%	Free	Free	18%	10%	6%			2.5%	
	9205.90	-	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%			2.5%	
92.06	9206.00		**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**	u						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%			2.5%	
92.07			**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**																				
	9207.10	-	Keyboard instruments, other than accordions	u						Free	Free		Free	Free	Free	20%	18%	10%	6%			2.5%	
	9207.90	-	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%			2.5%	
92.08			**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.**																				
	9208.10	-	Musical boxes	u						Free	Free		5%	4.5%	10.0%	20%	18%	Ex				2.5%	
	9208.90	-	Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	Ex				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
92.09			**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**																				
	9209.30	-	Musical instrument strings	kg						Free	Free		5% or Rs.370/= per kg	4.5% or Rs.336/= per kg	3.33% or Rs.114 /= per kg	10% or Rs.250/= per kg	18%	Ex				2.5%	
		-	Other :																				
	9209.91	--	Parts and accessories for pianos	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	9209.92	--	Parts and accessories for the musical instruments of heading 92.02	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	9209.94	--	Parts and accessories for the musical instruments of heading 92.07	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	9209.99	--	Other :																				
	9209.99.10	---	Metronomes, tuning forks, pitch pipes; parts and accessories for keyboard pipe organs; parts and accessories for harmoniums and similar keyboard instruments with free metal reeds	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	9209.99.20	---	Mechanisms for musical boxes	kg		9.00%				Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	9209.99.90	---	Other	kg						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%			2.5%	

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(c) Armoured fighting vehicles (heading 87.10);
(d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
(e) Bows, arrows, fencing foils or toys (Chapter 95); or
(f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

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				
93.01			**Military weapons, other than revolvers, pistols and the arms of heading 93.07.**																				
	9301.10	-	Artillery weapons (for example, guns, howitzers and mortars)	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	9301.20	-	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	9301.90	-	Other	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
																						2.5%	
93.02	9302.00		**Revolvers and pistols, other than those of heading 93.03 or 93.04.**	u	L					Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
93.03			**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**																				
	9303.10	-	Muzzle-loading firearms	u	L					Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	9303.20	-	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	L					Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%			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				
	9303.30	-	Other sporting, hunting or target-shooting rifles	u	L					Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%			2.5%	
	9303.90	-	Other	u	L					Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
93.04	9304.00		**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.**	u	L					Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%			2.5%	
93.05			**Parts and accessories of articles of headings 93.01 to 93.04.**																				
	9305.10	-	Of revolvers or pistols	kg	L					Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%			2.5%	
	9305.20	-	Of shotguns or rifles of heading 93.03	kg	L					Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
		-	Other :																			2.5%	
	9305.91	--	Of military weapons of heading 93.01	kg	L					Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	9305.99	--	Other	kg	L					Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%			2.5%	
93.06			**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**																				
		-	Shotgun cartridges and parts thereof; air gun pellets :																				
	9306.21	--	Cartridges	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	9306.29	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	9306.30	-	Other cartridges and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	9306.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
93.07	9307.00		**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.**	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes.

1.- This Chapter does not cover :

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
(c) Articles of Chapter 71;
(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
(f) Lamps or light sources and parts thereof of Chapter 85;
(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
(h) Articles of heading 87.14;
(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
(k) Articles of Chapter 91 (for example, clocks and clock cases); or
(l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05);or
(m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
(b) Seats and beds.

3.-(A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated building include "modular building units" of steel, normally presented in the size and shape of a standerd shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
94.01			**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**																					
	9401.10	-	Seats of a kind used for aircraft :																					
	9401.10.10	---	Used	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9401.10.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9401.20	-	Seats of a kind used for motor vehicles :																					
	9401.20.10	---	Used	u	LS											20%	18%	Ex		5%			2.5%	
	9401.20.90	---	Other	u												20%	18%	10%		5%			2.5%	
		-	Swivel seats with variable height adjustment :																					
	9401.31	--	Of wood :																					
	9401.31.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9401.31.90	---	Other	u												20%	18%	Ex		10%			2.5%	
	9401.39	--	Other :																					
	9401.39.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9401.39.90	---	Other	u												20%	18%	Ex		10%			2.5%	
		-	Seats other than garden seats or camping equipment, convertible into beds :																					
	9401.41	--	Of wood :																					
	9401.41.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9401.41.90	---	Other	u												20%	18%	Ex		10%			2.5%	
	9401.49	--	Other :																					
	9401.49.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9401.49.90	---	Other	u												20%	18%	Ex		10%			2.5%	
		-	Seats of cane, osier, bamboo or similar materials :																					
	9401.52	--	Of bamboo :																					
	9401.52.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9401.52.90	---	Other	u												20%	18%	Ex		10%			2.5%	
	9401.53	--	Of rattan :																					
	9401.53.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9401.53.90	---	Other	u												20%	18%	Ex		10%			2.5%	
	9401.59	--	Other :																					
	9401.59.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9401.59.90	---	Other	u												20%	18%	Ex		10%			2.5%	
		-	Other seats, with wooden frames :																					
	9401.61	--	Upholstered :																					
	9401.61.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	9401.61.90	---	Other	u												20%	18%	10%		10%			2.5%	
	9401.69	--	Other :																				2.5%	
	9401.69.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9401.69.90	---	Other	u												20%	18%	10%		10%			2.5%	
		-	Other seats, with metal frames :																					
	9401.71	--	Upholstered :																					
	9401.71.10	---	Used	u	LS											20%	18%	10%		10%			2.5%	
	9401.71.90	---	Other	u												20%	18%	10%		10%			2.5%	
	9401.79	--	Other :																					
	9401.79.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9401.79.90	---	Other	u												20%	18%	10%		10%			2.5%	
	9401.80	-	Other seats :																					
	9401.80.10	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9401.80.90	---	Other Kids items- car seats, baby cots only	u												20%	18%	10%		10%			2.5%	
		-	Parts :																					
	9401.91	--	Of wood																					
	9401.91.10	---	Used	kg	LS											20%	18%	Ex		5%			2.5%	
	9401.91.90	---	Other	kg												20%	18%	Ex		5%			2.5%	
	9401.99	--	Other																					
	9401.99.10	---	Used	kg	LS											20%	18%	Ex		5%			2.5%	
	9401.99.90	---	Other	kg												20%	18%	Ex		5%			2.5%	
94.02			**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles**																					
	9402.10	-	Dentists', barbers' or similar chairs and parts thereof :																					
	9402.10.10	---	Dentists', chairs and parts thereof	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9402.10.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9402.90	-	Other :																					
	9402.90.10	---	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings)and parts of the foregoing articles	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9402.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
94.03			**Other furniture and parts thereof.**																					
	9403.10	-	Metal furniture of a kind used in offices :																					
	9403.10.10	---	Used	kg	LS											20%	18%	10%		13%			2.5%	
	9403.10.90	---	Other	kg												20%	18%	10%		13%			2.5%	
	9403.20	-	Other metal furniture :																					
	9403.20.10	---	Used	kg	LS											20%	18%	10%		13%			2.5%	
	9403.20.90	---	Other	kg												20%	18%	10%		13%			2.5%	
	9403.30	-	Wooden furniture of a kind used in offices :														18%							
	9403.30.10	---	Used	u	LS											20%	18%	Ex		15%			2.5%	
	9403.30.90	---	Other	u												20%	18%	10%		15%			2.5%	
	9403.40	-	Wooden furniture of a kind used in the kitchen :																					
	9403.40.10	---	Used	u	LS											20%	18%	Ex		30%			2.5%	
	9403.40.90	---	Other	u												20%	18%	10%		30%			2.5%	
	9403.50	-	Wooden furniture of a kind used in the bedroom :																					
	9403.50.10	---	Used	u	LS											20%	18%	Ex		30%			2.5%	
	9403.50.90	---	Other	u												20%	18%	10%		30%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	9403.60	-	Other wooden furniture :																					
	9403.60.10	---	Used	u	LS											20%	18%	10%		30%			2.5%	
	9403.60.90	---	Other	u												20%	18%	10%		30%			2.5%	
	9403.70	-	Furniture of plastics :																					
	9403.70.10	---	Used	kg	LS											20%	18%	Ex		30%			2.5%	
	9403.70.90	---	Other	kg												20%	18%	10%		30%			2.5%	
		-	Furniture of other materials, including cane, osier, bamboo or similar materials :																					
	9403.82	--	Of Bamboo :																					
	9403.82.10	---	Used	u	LS											20%	18%	Ex		30%			2.5%	
	9403.82.90	---	Other	u												20%	18%	Ex		30%			2.5%	
	9403.83	--	Of rattan :																					
	9403.83.10	---	Used	u	LS											20%	18%	Ex		30%			2.5%	
	9403.83.90	---	Other	u												20%	18%	Ex		30%			2.5%	
	9403.89	--	Other :																					
	9403.89.10	---	Used	kg	LS											20%	18%	Ex		30%			2.5%	
	9403.89.90	---	Other	kg												20%	18%	10%		30%			2.5%	
		-	Parts :																					
	9403.91	--	Of wood																					
	9403.91.10	---	Used	kg	LS											20%	18%	Ex		30%			2.5%	
	9403.91.90	---	Other	kg												20%	18%	Ex		30%			2.5%	
	9403.99	--	Other :																					
	9403.99.10	---	Used	kg	LS											20%	18%	Ex		30%			2.5%	
	9403.99.90	---	Other	kg												20%	18%	Ex		30%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
94.04			**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.**																					
	9404.10	-	Mattress supports :																					
	9404.10.10	---	Used	kg	LS											20%	18%	Ex		15%			2.5%	
	9404.10.90	---	Other	kg												20%	18%	10%		15%			2.5%	
		-	Mattresses :																					
	9404.21	--	Of cellular rubber or plastics, whether or not covered :																					
	9404.21.10	---	Used	u	LS											20%	18%	Ex		15%			2.5%	
	9404.21.90	---	Other	u												20%	18%	10%		15%			2.5%	
	9404.29	--	Of other materials :																					
	9404.29.10	---	Unused rubberised coir pads, below 60 mm in thickness	m^2 & u												20%	18%	Ex		10%			2.5%	
	9404.29.20	---	Unused coir pads or mattress for bedding, above 60 mm in thickness	u												20%	18%	Ex		10%			2.5%	
	9404.29.30	---	Used	u	LS											20%	18%	Ex		10%			2.5%	
	9404.29.90	---	Other	u												20%	18%	10%		10%			2.5%	
			Kids items - baby cots, mattress for kids only																					
	9404.30	-	Sleeping bags :																					
	9404.30.10	---	Used	u	LS								5%	5%		20%	18%	Ex		10%			2.5%	
	9404.30.90	---	Other	u									5%	5%		20%	18%	10%		10%			2.5%	
	9404.40	-	Quilts, bedspreds, eiderdowns and duvets (comforters):	u																				
	9404.40.10	---	Used	kg	LS											20%	18%	Ex		10%			2.5%	
	9404.40.90	---	Other	kg												20%	18%	Ex		10%			2.5%	
	9404.90	-	Other :																					
	9404.90.10	---	Used	kg	LS											20%	18%	Ex		10%			2.5%	
	9404.90.90	---	Other	kg												20%	18%	10%		15%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
94.05			**Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**																					
		-	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :																					
	9405.11	--	Designed for use solely with light-emitting diode (LED) light sources																					
	9405.11.10	---	DC solar lamps not exceeding 20v	kg						Free	Free		Free	Free	Free	Free	18%			10%	Free		2.5%	
	9405.11.90	---	Other	kg						Free	Free		5%	5%	20%	20%	18%	7.50%	6%	10%	Free		2.5%	
	9405.19	--	Other																					
	9405.19.10	---	DC solar lamps not exceeding 20v	kg						Free	Free		Free	Free	Free	Free	18%			10%	Free		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	9405.19.90	---	Other	kg						Free	Free		5%	5%	20%	20%	18%			10%	Free		2.5%	
		-	Electric table, desk, bedside or floor-standing luminaires :																				2.5%	
	9405.21	--	Designed for use solely with light-emitting diode (LED) light sources																				2.5%	
	9405.21.10	---	DC solar lamps not exceeding 20v	kg						Free	Free		Free	Free	20%	Free	18%			10%	Free		2.5%	
	9405.21.90	---	Other	kg						Free	Free		5%	5%	20%	20%	18%	7.50%	6%	10%	Free		2.5%	
	9405.29	--	Other																				2.5%	
	9405.29.10	---	DC solar lamps not exceeding 20v	kg						Free	Free		Free	Free	20%	Free	18%			10%	Free		2.5%	
	9405.29.90	---	Other	kg						Free	Free		5%	5%	20%	20%	18%			10%	Free		2.5%	
		-	Lighting strings of a kind used for Christmas trees :																					
	9405.31	--	Designed for use solely with light-emitting diode (LED) light sources	kg						Free	Free		Free	Free	Free	20%	18%	7.5%	6%				2.5%	
	9405.39	--	Other	kg						Free	Free		Free	Free	Free	20%	18%	Ex					2.5%	
		-	Other electric luminaires and lighting fittings :																				2.5%	
	9405.41	--	Photovoltaic, designed for use solely with light-emitting diode (LED) light sources :																					
	9405.41.10	---	Spotlights and flood lights for use in motion picture/television industry	kg		18%				Free	Free		5%	4.5%	10%	20%	18%	7.5%	6%	10%	Free		2.5%	
	9405.41.20	---	Search lights and spot lights	kg		18%				Free	Free		5%	4.5%	10%	20%	18%	7.5%	6%	10%	Free		2.5%	
	9405.41.30	---	DC solar lamps not exceeding 20v	kg		Free				Free	Free		Free	Free	Free	Free	18%			10%	Free		2.5%	
	9405.41.90	---	Other	kg		19%				Free	Free		5%	5%	20%	20%	18%	7.5%	6%	10%	Free		2.5%	
	9405.42	--	Other, designed for use solely with light-emitting diode (LED) light sources :																					
	9405.42.10	---	Spotlights and flood lights for use in motion picture/television industry	kg		18%				Free	Free		5%	4.5%	10%	20%	18%	7.5%	6%	10%	Free		2.5%	
	9405.42.20	---	Search lights and spot lights	kg		18%				Free	Free		5%	4.5%	10%	20%	18%	7.5%	6%	10%	Free		2.5%	
	9405.42.90	---	Other	kg		19%				Free	Free		5%	5%	20%	20%	18%	7.5%	6%	10%	Free		2.5%	
	9405.49	--	Other:													.								
	9405.49.10	---	Spotlights and flood lights for use in motion picture/television industry	kg		18%				Free	Free		5%	4.5%	10%	20%	18%	Ex		10%	Free		2.5%	
	9405.49.20	---	Search lights and spot lights	kg		18%				Free	Free		5%	4.5%	10%	20%	18%	Ex		10%	Free		2.5%	
	9405.49.30	---	DC solar lamps not exceeding 20v	kg		Free				Free	Free		Free	Free	Free	Free	18%			10%	Free		2.5%	
	9405.49.90	---	Other	kg		19%				Free	Free		5%	5%	20%	20%	18%	Ex		10%	Free		2.5%	
	9405.50	-	Non-electrical luminaires and lighting fittings:																					
	9405.50.10	---	Incandescent mantle-type lamps; Hurricane lamps	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9405.50.20	---	Daylighting devices which capture sunlight , transfer and defuse light interior	Kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9405.50.90	---	Other	kg		19%				Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
		-	illuminated signs, illuminated name-plates and the like :																					
	9405.61	--	Designed for use solely with light-emitting diode (LED) light sources	kg		18%				Free	Free		5%	5%		20%	18%	7.5%	6%	5%	Free		2.5%	
	9405.69	--	Other	kg		19%				Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
		-	Parts :																					
	9405.91	--	Of glass	kg		18%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
	9405.92	--	Of plastics	kg		18%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
	9405.99	--	Other :																					
	9405.99.10	---	Of chandeliers or electroliers	kg		19%				Free	Free		5%	5%		20%	18%	Ex		5%	Free		2.5%	
	9405.99.90	---	Other	kg		19%				Free	Free		5%	5%		20%	18%	10%	6%	5%	Free		2.5%	
94.06			Prefabricated buildings																					
	9406.10	-	Of wood	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%	6%	10%	Free		2.5%	
	9406.20	-	Modular building units, of steel	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	Ex		20%	Free		2.5%	
	9406.90	-	Other	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%	6%	20%	Free		2.5%	

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

(a) Candles (heading 34.06);
(b) Fireworks or other pyrotechnic articles of heading 36.04;
(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
(e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(l) Bells, gongs or the like of heading 83.06;
(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
(o) Children's bicycles (heading 87.12);
(p) Unmanned aircraft (heading 88.06);
(q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
(r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
(s) Decoy calls or whistles (heading 92.08);
(t) Arms or other articles of Chapter 93;
(u) Electric garlands of all kinds (heading 94.05);
(v) Monopods, bipods, tripods and similar articles (heading 96.20);
(w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

6.- For the purposes of heading 95.08 :

(a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) The expression "water park amusements" means a device or combination of devices or equipment that are characterized by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and

(c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Subheading Note.

1.- Subheading 9504.50 covers :

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
[95.01]																								
[95.02]																								
95.03	9503.00		**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**																					
	9503.00.10	---	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	kg												30%	18%	10%	6%	10%	Free		2.5%	
			Toys		S																			
	9503.00.20	---	Dolls, remote controlled	kg	L											30%	18%	Ex		10%	Free		2.5%	
			Toys		S																			
	9503.00.30	---	Other dolls	kg												30%	18%	10%	6%	10%	Free		2.5%	
			Toys		S																			
	9503.00.40	---	Remote controlled stuffed toys representing animals or non-human creatures	kg	L					Free	Free				10%	30%	18%	Ex			Free		2.5%	
			Toys		S																			
	9503.00.50	---	Other stuffed toys representing animals or non-human creatures	kg						Free	Free					30%	18%	10%	6%				2.5%	
			Toys		S																			
	9503.00.60	---	Remote controlled electric trains, including tracks, signals and other accessories thereof; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor	kg	L					Free	Free		5%	4.5%	10%	30%	18%	10%	6%				2.5%	
			Toys		S																			
	9503.00.70	---	Other electric trains, including tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor	kg						Free	Free		5%	4.5%	10%	30%	18%	10%	6%				2.5%	
			Toys		S																			
	9503.00.80	---	Other, remote controlled	kg	L	27%				Free	Free		5%	4.5%	10%	30%	18%	10%	6%				2.5%	
			Toys		S																			
	9503.00.90	---	Other	kg		27%				Free	Free		5%	4.5%	10%	30%	18%	10%	6%				2.5%	
			Kites		LS																			
			Toys		S																			
95.04			**Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment.**																					
	9504.20	-	Articles and accessories for billiards of all kinds	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	9504.30	-	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment :																					
	9504.30.10	---	Used / reconditioned	u	L					Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	9504.30.90	---	Other	u	L					Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	9504.40	-	Playing cards	u (pack)						Free	Free		5%	5%		30%	18%	10%	6%	10%			2.5%	
	9504.50	-	Video game consoles and machines, other than those of subheading 9504.30	kg						Free	Free		5%	4.5%	10%	30%	18%	10%	6%				2.5%	
	9504.90	-	Other :																				2.5%	
	9504.90.10	---	Games of chance	u	L					Free	Free		5%	4.5%	10%	30%	18%	Ex					2.5%	
	9504.90.90	---	Other	u						Free	Free		5%	4.5%	10%	30%	18%	10%	6.0%				2.5%	
95.05			**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**																					
	9505.10	-	Articles for Christmas festivities	kg						Free	Free		5%	4.5%		30%	18%	10%	6%				2.5%	
	9505.90	-	Other	kg						Free	Free		5%	4.5%		30%	18%	10%	6%				2.5%	
			Lanterns/ Vesak Lanterns		LS																			
95.06			**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**																					
		-	Snow-skis and other snow-ski equipment :																					
	9506.11	--	Skis	2u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9506.12	--	Ski-fastenings (ski-bindings)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9506.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Water-skis, surf-boards, sailboards and other water-sport equipment :																					
	9506.21	--	Sailboards	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9506.29	--	Other :	u																				
	9506.29.10	---	Non-motorized kite surfing equipments	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9506.29.20	---	Articles and equipment for swimmers or divers	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9506.29.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Golf clubs and other golf equipment :																					
	9506.31	--	Clubs, complete	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9506.32	--	Balls	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9506.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9506.40	-	Articles and equipment for table-tennis	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Tennis, badminton or similar rackets, whether or not strung :																					
	9506.51	--	Lawn-tennis rackets, whether or not strung	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9506.59	--	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Balls, other than golf balls and table-tennis balls :																					
	9506.61	--	Lawn-tennis balls	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9506.62	--	Inflatable	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9506.69	--	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9506.70	-	Ice skates and roller skates, including skating boots with skates attached	2u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other :																					
	9506.91	--	Articles and equipment for general physical exercise, gymnastics or athletics	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9506.99	--	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
95.07			**Fishing rods, fish-hooks and othr line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.**																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	9507.10	-	Fishing rods	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9507.20	-	Fish-hooks, whether or not snelled	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9507.30	-	Fishing reels	u						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9507.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
95.08			**Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.**																					
	9508.10	-	Travelling circuses and travelling menageries	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
		-	Amusement park rides and water park amusements :																					
	9508.21	--	Roller coasters	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	9508.22	--	Carousels, swings and roundabouts	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	9508.23	--	Dodge'em cars	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	9508.24	--	Motion simulators and moving theatres	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	9508.25	--	Water rides	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	9508.26	--	Water park amusements	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	9508.29	--	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	9508.30	-	Fairground amusements	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	
	9508.40	-	Travelling theatres	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex					2.5%	

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover :

(a) Pencils for cosmetic or toilet uses (Chapter 33);
(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
(c) Imitation jewellery (heading 71.17);
(d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
(f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
(g) Articles of Chapter 91 (for example, clock or watch cases);
(h) Musical instruments or parts or accessories thereof (Chapter 92);
(ij) Articles of Chapter 93 (arms and parts thereof);
(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
(l) Articles of Chapter 95 (toys, games, sports requisites); or
(m) Works of art, collectors' pieces or antiques (Chapter 97).

2.-In heading 96.02 the expression "vegetable or mineral carving material" means :

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.-Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

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			
96.01			**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**																					
	9601.10	-	Worked ivory and articles of ivory	kg						Free	Free		5%	5%	20%	20%	18%	Ex					2.5%	
	9601.90	-	Other :																					
	9601.90.10	---	Coral and mother-of-pearl	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	9601.90.90	---	Other	kg						Free	Free		5%	5%		20%	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			
96.02	9602.00		**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums, or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked unhardened gelatine (except gelatine of heading 35.03) and articles of unhardened gelatine.**																					
	9602.00.10	---	Capsules used in the manufacture of pharmaceutical products	kg	L					Free	Free		Free	Free	Free	Free	18%	5%	2%				2.5%	
	9602.00.90	---	Other	kg						Free	Free		5%	5%		20%	18%	Ex					2.5%	
96.03			**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**																					
	9603.10	-	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :																					
	9603.10.10	---	Brooms made of coconut fibre	u												20%	18%	Ex		25% or Rs.100/= per unit			2.5%	
	9603.10.20	---	Brooms made of other fibre	u												20%	18%	10%		25% or Rs.100/= per unit			2.5%	
	9603.10.30	---	Tawashi brushes made of 100% coconut fibre	u												20%	18%	Ex		25% or Rs.100/= per unit			2.5%	
	9603.10.40	---	Tawashi brushes made of coconut fibre mixed with other vegetable fibre	u												20%	18%	Ex		25% or Rs.100/= per unit			2.5%	
	9603.10.50	---	Tawashi brushes made of coir fibre mixed with artificial fibre	u												20%	18%	Ex		25% or Rs.100/= per unit			2.5%	
	9603.10.60	---	Other brushes made of coconut fibre	u												20%	18%	Ex		25% or Rs.100/= per unit			2.5%	
	9603.10.70	---	Brushes made of other fibre	u												20%	18%	10%		25% or Rs.100/= per unit			2.5%	
		-	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:																					
	9603.21	--	Tooth brushes, including dental-plate brushes	u												20%	18%	Ex		25% or Rs.100/= per unit			2.5%	
			Tooth brushes	u	S																			
	9603.29	--	Other	u												20%	18%	10%		25% or Rs.180/= per unit			2.5%	
	9603.30	-	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u												20%	18%	10%	6%				2.5%	
	9603.40	-	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u												20%	18%	10%		13% or Rs.90/= per unit			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			
	9603.50	-	Other brushes constituting parts of machines, appliances or vehicles	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9603.90	-	Other :																				2.5%	
	9603.90.10	---	Squeegees with inbuilt control valve, for use as "liquid shoe-polish applicators"	u												20%	18%	10%		5%			2.5%	
	9603.90.90	---	Other	u												20% or Rs.140/ = per kg	18%	10%		5% or Rs.25/= per kg			2.5%	
96.04	9604.00		**Hand sieves and hand riddles.**	u												20%	18%	10%		5%			2.5%	
96.05	9605.00		**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**	u		18%				Free	Free		5%	5%	20%	20%	18%	10%	6%	10%	Free		2.5%	
96.06			**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.**																					
	9606.10	-	Press-fasteners, snap-fasteners and press-studs and parts therefor	kg		18%				Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
		-	Buttons :																				2.5%	
	9606.21	--	Of plastics, not covered with textile material	kg		18%				Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	9606.22	--	Of base metal, not covered with textile material	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	9606.29	--	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	9606.30	-	Button moulds and other parts of buttons; button blanks	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
96.07			**Slide fasteners and parts thereof.**																					
		-	Slide fasteners :																					
	9607.11	--	Fitted with chain scoops of base metal	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	9607.19	--	Other	kg		19%				Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	9607.20	-	Parts	kg		18%				Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
96.08			**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.**																					
	9608.10	-	Ball point pens :																					
	9608.10.10	---	Plastic	u												20%	18%	10%		20% or Rs.60/= per unit			2.5%	
	9608.10.90	---	Other	u												20%	18%	10%		20% or Rs.60/= per unit			2.5%	
	9608.20	-	Felt tipped and other porous-tipped pens and markers :																					
	9608.20.10	---	Plastic	u												20%	18%	10%		20% or Rs.60/= per unit			2.5%	
	9608.20.90	---	Other	u												20%	18%	10%		7% or Rs.60/= per unit			2.5%	
	9608.30	-	Fountain pens, stylograph pens and other pens	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				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			
	9608.40	-	Propelling or sliding pencils	u						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	9608.50	-	Sets of articles from two or more of the foregoing subheadings	u						Free	Free		5%	4.5%		20%	18%	10%		7% or Rs.20/= per unit			2.5%	
	9608.60	-	Refills for ball point pens, comprising the ball point and ink-reservoir :																					
	9608.60.10	---	Plastic	u												20%	18%	10%		10% or Rs.8/= per unit			2.5%	
	9608.60.90	---	Other	u												20%	18%	10%		4% or Rs.4/= per unit			2.5%	
		-	Other :																					
	9608.91	--	Pen nibs and nib points	u						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	9608.99	--	Other :																					
	9608.99.10	---	Barrels for ball point pens, plastic	kg												20%	18%	10%		10% or Rs.420/= per unit			2.5%	
	9608.99.20	---	Other parts of artificial materials other than barrels and ball points	kg												20%	18%	10%		5%			2.5%	
	9608.99.30	---	Refills for ball point pens, plastic	kg												20%	18%	Ex		5%			2.5%	
	9608.99.40	---	Tips for ball point pens	kg											Free	Free	18%	10%	6%				2.5%	
	9608.99.50	---	Tips for felt pens	kg											Free	Free	18%	10%	6%				2.5%	
	9608.99.90	---	Other	kg												20%	18%	10%					2.5%	
96.09			**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**																					
	9609.10	-	Pencils and crayons, with leads encased in a sheath :																					
	9609.10.10	---	Black lead pencils	kg												20%	18%	10%		10%			2.5%	
	9609.10.20	---	Colour pencils	kg												20%	18%	10%		10%			2.5%	
	9609.10.30	---	Crayons	kg												20%	18%	10%		10%			2.5%	
			Crayons and pastels		S																			
	9609.20	-	Pencil leads, black or coloured :																					
	9609.20.10	---	Black	kg									5%	5%		20%	18%	10%		10%			2.5%	
	9609.20.20	---	Coloured	kg									5%	5%		20%	18%	10%		10%			2.5%	
	9609.90	-	Other	kg									5%	5%		20%	18%	10%		10%			2.5%	
			Crayons and pastels	kg	S																			
96.10	9610.00		**Slates and boards, with writing or drawing surfaces, whether or not framed.**	kg						Free	Free		5%	5%	20%	20%	18%	10%	6%				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			
96.11	9611.00		**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.**	kg												20%	18%	10%		5%			2.5%	
96.12			**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**																					
	9612.10	-	Ribbons	u										4.5%	10%	20%	18%	10%	6%				2.5%	
	9612.20	-	Ink-pads	u										4.5%	10%	20%	18%	10%	6%				2.5%	
96.13			**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**																					
	9613.10	-	Pocket lighters, gas fuelled, non-refillable	u		Rs. 675/= per kg				Free	Free		5% or Rs.19/= per kg	5% or Rs.19/= per kg		Rs. 750/= per kg	18%	10%	6%	20% or Rs.150/= per kg	Free		2.5%	
	9613.20	-	Pocket lighters, gas fuelled, refillable	u		Rs. 675/= per kg				Free	Free		5% or Rs.19/= per kg	5% or Rs.19/= per kg		Rs. 750/= per kg	18%	10%	6%	20% or Rs.150/= per kg	Free		2.5%	
	9613.80	-	Other lighters	u		Rs. 675/= per kg				Free	Free		5%	5%	20%	Rs. 750/= per kg	18%	10%	6%	20%	Free		2.5%	
	9613.90	-	Parts	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
96.14	9614.00		**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	kg						Free	Free		5%	5%	20%	20%	18%	Ex		10%	Free		2.5%	
96.15			**Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.**																					
		-	Combs, hair-slides and the like :																					
	9615.11	--	Of hard rubber or plastics	kg						Free			Free	Free	Free	20%	18%	10%	6%				2.5%	
	9615.19	--	Other	kg						Free			Free	Free	Free	20%	18%	10%	6%				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			
	9615.90	-	Other	kg									Free	Free	Free	20%	18%	10%	6%				2.5%	
96.16			**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.**																					
	9616.10	-	Scent sprays and similar toilet sprays, and mounts and heads therefor :																					
	9616.10.10	---	Mounts and heads	u									6%	4.5%	10%	20%	18%	10%	6%				2.5%	
	9616.10.90	---	Other	kg									7.5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
	9616.20	-	Powder-puffs and pads for the application of cosmetics or toilet preparations	kg									7.5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
96.17	9617.00		**Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.**																					
	9617.00.10	---	Vacuum flasks for transport of semen in liquid nitrogen	kg	S					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	9617.00.90	---	Other Vacuum Flasks	kg	 S					Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
96.18	9618.00		**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%				2.5%	
96.19	9619.00		**Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.**																					
	9619.00.10	---	Sanitary towels(pads) and tampons *Sanitary towels*	kg	 S											Free	0%	10%		10%			2.5%	
	9619.00.20	---	Napkins(diapers) and napkin liners for babies	kg												20%	18%	10%		10%			2.5%	
	9619.00.30	---	Napkins(diapers) and napkin liners for adults	kg												20%	18%	10%		10%			2.5%	
	9619.00.90	---	Other	kg												20%	18%	10%		30% or Rs.600/= per kg			2.5%	
96.20	9620.00	-	**Monopods, bipods, tripods and similar articles.**	kg												20%	18%	10%	6%	5%	Free		2.5%	

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover :
(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
(c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.- Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

4.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

5.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

6.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
97.01			**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.**																				
		-	Of an age exceeding 100 years :																				
	9701.21	--	Paintings, drawings and pastels	u						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
	9701.22	--	Mosaics	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
	9701.29	--	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
		-	Other :																				
	9701.91	--	Paintings, drawings and pastels	u						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	9701.92	--	Mosaics	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
	9701.99	--	Other	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
97.02			**Original engravings, prints and lithographs.**																			2.5%	
	9702.10	-	Of an age exceeding 100 years	u						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
	9702.90	-	Other	u						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
97.03			**Original sculptures and statuary, in any material.**																				
	9703.10	-	Of an age exceeding 100 years	u						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
	9703.90	-	Other	u						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
97.04	9704.00		**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.**	kg						Free	Free		5%	4.5%	10%	20%	18%	Ex				2.5%	
97.05			**Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.**																				
	9705.10	-	Collections and collectors' pieces of archaeological, ethnographic, or historical interest	kg						Free	Free		5%	4.5%	Free	20%	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				
		-	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :																				
	9705.21	--	Human specimens and parts thereof	kg						Free	Free		5%	4.5%	Free	20%	18%	Ex				2.5%	
	9705.22	--	Extinct or endangered species and parts thereof	kg						Free	Free		5%	4.5%	Free	20%	18%	Ex				2.5%	
	9705.29	--	Other	kg						Free	Free		5%	4.5%	Free	20%	18%	Ex				2.5%	
		-	Collections and collectors' pieces of numismatic interest :																			2.5%	
	9705.31	--	Of an age exceeding 100 years	kg						Free	Free		5%	4.5%	Free	20%	18%	Ex				2.5%	
	9705.39	--	Other	kg						Free	Free		5%	4.5%	Free	20%	18%	Ex				2.5%	
97.06			**Antiques of an age exceeding 100 years.**																				
	9706.10	-	Of an age exceeding 250 years	kg						Free	Free		5%	4.5%	Free	20%	18%	Ex				2.5%	
	9706.90	-	Other	kg						Free	Free		5%	4.5%	Free	20%	18%	Ex				2.5%	