

THE CUSTOMS TARIFF ACT, 1975

ACT NO. 51 OF 1975

[18th August, 1975.]

An Act to consolidate and amend the law relating to customs duties.

BE, it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows:-

1.

Short title, extent and commencement.

1.Short title, extent and commencement. (1) This Act may be called the Customs Tariff Act, 1975.

(2) It extends to the whole of India.

(3) It shall come into force on such date' as the Central Government may, by notification in the Official Gazette, appoint.

2.

Duties specified in the Schedules to be levied.

2.Duties specified in the Schedule to be levied. The rates at which duties of customs shall be levied under the Customs Act, 1962,(52 of 1962) are specified in the First and Second Schedules.

3.

Levy of additional duty equal to excise duty.

3.Levy of additional duty equal to excise duty. (1) Any article

which is imported into India shall, in addition, be liable to a duty (hereafter in this section referred to as the additional duty) equal to the excise duty for the time being leviable on a like article if produced or manufactured in India and if such excise duty on a like article is leviable at any percentage of its value, the additional duty to which the imported article shall be so liable shall be calculated at that percentage, of the value of the imported article.

Explanation.-In this section, the expression "the excise duty for the time being leviable on a like article if produced or manufactured in India" means the excise duty for the time being in force which would be leviable on a like article if produced or manufactured in India or, if a like article is not so produced or manufactured, which would be leviable on the class or description of articles to which the imported article belongs, and where such duty is leviable at different rates, the highest duty.

(2) For the purpose of calculating-under this section the additional duty on any imported article, where such duty is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, (52 of 1962) be the aggregate of-

(i) the value of the imported article determined under sub-section (1) of the said section 14 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and

(ii) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, (52 of 1962) and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but not including the duty referred to in sub-section (1).

(3) If the Central Government is satisfied that it is necessary in the public interest to levy on any imported article [whether on such article duty is leviable under sub-section (1) or not] such additional duty as would counter-balance the excise duty leviable on any raw materials, components and ingredients of the same nature as, or similar to those, used in the production or manufacture of such article, it may, by notification in the Official Gazette, direct that

such imported article shall, in addition, be liable to an additional duty representing such portion of the excise duty leviable on such raw materials, components

1 2-8-1976 : vide Notification No. G.S.R. 492 (E), dated 31-7-1976.

2

and ingredients as, in either case, may be determined by rules made by the Central Government in this behalf.

(4) In making any rules for the purposes of sub-section (3), the Central Government shall have regard to the average quantum of the excise duty payable on the raw materials, components or ingredients used in the production or manufacture of such like article.

(5) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.

(6) The provisions of the Customs Act, 1962, (52 of 1962) and the rules and regulations thereunder, including those relating to drawbacks, refunds and exemption duties, shall, 'so far as 'may' be, apply to the duty chargeable under this section as they apply in relation to the duties leviable under that Act.

4.

Levy of duty where standard rate and preferential rate are specified.

4. Levy of duty where standard rate and preferential rate are specified. (1) Where in respect of any Article a preferential rate of revenue 'duty is specified in the First Schedule, or is admissible by virtue of a notification under section 25 of the Customs Act, 1962, (52 of 1962) the duty to be levied and collected shall be at the standard rate, unless the owner of the article claims at the time of importation that it is chargeable with a preferential rate of duty, being 1[the produce or manufacture of such preferential area] as is notified under subsection' (3) and the article is determined, in accordance with the rules made under sub-section (2), to be such produce or manufacture.

(2) The Central Government may, by notification in the Official Gazette, make rules for determining if any article is 1[the produce or manufacture of any preferential area].

(3) For the purposes of this section and the First Schedule, 1["preferential area"] means any country or territory which the Central Government may, by Notification from in the Official Gazette, declare to be such area.

(4) Notwithstanding anything contained ins sub-section (1), where the Central Government is satisfied that, that in the interests of trade including promotion of exports, it is necessary to take immediate action for discontinuing the preferential rate, or increasing the preferential rate to a rate not exceeding the standard rate, or decreasing the preferential rate, in respect of an article specified in the First Schedule, the Central Government may, by notification in the Official Gazette, direct an amendment of the said Schedule to be made so as to provide for, such discontinuance of, or increase or decrease, as the case may be, in, the preferential rate.

(5) Every notification issued under sub-section (3) or sub-section (4) shall, 'as soon as may be after it is issued, be 'laid before each House of Parliament.

5.

Levy of a lower rate of duty under a trade agreement.

5. Levy of a lower rate of duty under a trade agreement. (1) Where under a trade agreement between the Government of India and the Government of a foreign country or territory, duty at a rate lower than that specified in the First Schedule is to be charged on articles which are the produce or manufacture of such foreign country or territory, the Central Government may, by notification in the Official Gazette, make rules for determining if any article is the produce or manufacture of such foreign country or territory and for requiring the owner to make a claim at the time of importation, supported by such evidence as may be prescribed in the said rules, for assessment at the appropriate lower rate under such Agreement.

(2) If any question arises whether any trade agreement applies to any country or territory, or whether it has ceased to apply to India or any foreign country or territory, it shall be referred to the Central Government for decision and the decision of the Central Government shall be final and shall not be liable to be questioned in any court of law.

6.

Power of Central Government to levy protective duties in certain cases.

6. Power of Central Government to levy protective duties in certain cases. (1) Where the Central Government, upon a recommendation made to it in this behalf by the Tariff Commission established under the Tariff Commission Act, 1951, (50 of 1951) is satisfied that circumstances exist which render it necessary to take immediate action to provide for the protection of the interests of any industry

1 Subs. by Act 26 of 1978, s. 2, for certain words (w.e.f. 1-9-1978).

established in India, the Central Government may, by notification in the Official Gazette, impose on any goods imported into India in respect of which the said recommendation is made, a duty of customs of such amount, not exceeding the amount proposed in the said recommendation, as it thinks fit.

(2) Every duty imposed on any goods under sub-section (1) shall, for the purposes of this Act, be deemed to have been specified in the First Schedule as the duty leviable in respect of such goods.

(3) Where a notification has been issued under sub-section (1), the Central Government shall, unless the notification is in the meantime rescinded, have a Bill introduced in Parliament, as soon as may be, but in any case during the next session of Parliament following the date of the issue of the notification to give effect to the proposals in regard to the continuance of a protective duty of customs on the goods to which the notification relates, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder:

Provided that if the notification under sub-section (1) is issued when Parliament is in session, such a Bill shall be introduced in Parliament during that session:

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in Parliament, the notification shall cease to have effect on the expiration of the said period of six months, but without prejudice to the validity of anything previously done thereunder.

7.

Duration of protective duties and power of Central Government to alter them.

7. Duration of protective duties and power of Central Government to alter them. (1) When the duty specified in respect of any article in the First Schedule is characterised as protective in 1[column (5)] of that Schedule, that duty shall have effect only up to and inclusive of the date, if any, specified in that Schedule.

(2) Where in respect of any such article the Central Government is satisfied after such inquiry as it thinks necessary that such duty has become ineffective or excessive for the purpose of securing the protection intended to be afforded by it' to be a similar article manufactured in India and that circumstances exist which render it necessary to take immediate action, it may, by notification in the Official Gazette, increase or reduce such duty to such extent as it thinks necessary.

(3) Every notification under sub-section (2), in so far as it relates to increase of such duty, shall be laid before each House of Parliament if it is sitting as soon as may be after the issue of the notification, and if it is not sitting within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament make's any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(4) For the removal of doubts, it is hereby declared that any notification issued under sub-section (2), including any such notification approved or modified under sub-section (3), may be rescinded by the Central Government at any time by notification in the Official Gazette.

8.

Emergency power of Central Government to increase or levy export duties.

8. Emergency power of Central Government to increase or levy export duties. (1) Where, in respect of any article, whether included in the Second Schedule or not, the Central Government is satisfied that the export duty leviable thereon should be increased or that an export duty should be levied, and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, direct and amendment of the Second Schedule to be made so as to provide for an increase the export duty leviable or, as the case may be, for the levy of an export duty, on that article.

1 Subs. by Act 26 of 1978, s. 3, for "column (6) " (w.e.f. 1-9-1978).

4

(2) The provisions of sub-section (3) and (4) of section 7 shall apply to any notification issued under sub-section (1) as they apply in relation to any notification increasing duty issued under sub-section (2) of section 7.

3[8A. Emergency power of Central Government to increase import duties (1) Where in respect of any article included in the First Schedule, the Central Government is satisfied that the import duty leviable thereon under section 12 of the Customs Act, 1962 should be increased and that circumstances exist which render it necessary to take immediate action, it may, by notification in the Official Gazette direct an amendment of that Schedule to be made so as to provide for an increase in the import duty leviable on such article to such extent as it thinks necessary:

Provided that the Central Government shall not issue any

notification under this sub-section for substituting the rate of, import duty in respect of any article as specified by an earlier notification issued under this sub-section be that Government before such earlier notification has been approved with or without modifications under sub-section (2).

(2) The provisions of sub-sections (3) and (4) of section 7 shall apply to any notification issued under sub-section (1) as they apply in relation to any notification increasing duty issued under sub-section (2) of section 7."]

9.

Additional import duty on bountyfed articles.

9. Additional import duty on bountyfed articles. 1[(1) Where any country or territory pays, or bestows, directly or indirectly, any bounty or Subsidy upon the manufacture or production therein or the exportation therefrom of any article, then, upon the importation of any such article into India, whether the same is imported directly from the country of manufacture, production or otherwise, and whether it is imported in the same condition as when exported from the country of manufacture or production or has been changed in condition by manufacture, production or otherwise, the Central Government may, by notification in the Official Gazette, impose,-

(i) if the article is not otherwise chargeable with' duty under the provisions of this Act, a duty or

(ii) if the article is otherwise so chargeable, an additional duty, not exceeding the amount of such bounty or subsidy:

Provided that the Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the amount of such bounty or grant,

impose a duty or additional duty under this sub-section not exceeding the amount of such bounty or subsidy as provisionally estimated by it and if such duty or additional duty exceeds such bounty or subsidy as so determined,-

(a) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduce such duty or additional duty; and

(b) refund shall be made of so much of such duty or additional duty which has been collected as is in excess of the duty or additional duty as so reduced.];

(2) The [amount of any such bounty or subsidy]¹ as aforesaid shall, from time to time, be ascertained, determined, and declared by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the identification of such articles and for the assessment and collection of any ¹[duty or additional duty, as the case may be,] imposed upon the importation thereof under sub-section (1).

(3) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before each House of Parliament.

2[9A. Antidumping duty. (1) Where any article is exported from any country or territory (hereafter in this section referred to as the exporting country or territory) to India at less than its normal value, then, upon the importation of such article into India, the Central Government may, by notification in the Official Gazette, impose,--

(a) if the article is not otherwise chargeable with duty under the provisions of this Act, a duty; or

(b) if the article is otherwise so chargeable, an additional duty, not exceeding the margin of dumping in relation to such article:

not exceeding the margin of dumping in relation to such article:

(1) Sub-section (1) and (2) of section 9 shall stand amended as follows when section 2 of Act No. 52 of 1982 comes into force:--

"(1) Where any country or territory pays, or bestows, directly or indirectly, any bounty or subsidy upon the manufacture or production therein or the exportation therefrom of any article, then, upon the importation of any such article into India, whether the same is imported directly from the country of manufacture, production or otherwise, and whether it is imported in the same condition as when exported from the country of manufacture, production or has been changed in condition by manufacture, production or otherwise, the Central Government may, by notification in the Official Gazette, impose,--

(i) if the article is not otherwise chargeable with duty under the provisions of this Act, a duty; or

(ii) if the article is otherwise so chargeable, an additional duty, not exceeding the amount of such bounty or subsidy;

Provided that the Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the amount of such bounty or grant, impose a duty or additional duty under this sub-section not exceeding the amount of such bounty or subsidy as provisionally estimated by it and if such duty or additional duty exceeds such bounty or subsidy as so determined,--

(a) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduce such duty or additional duty; and

(b) refund shall be made of so much of such duty or

additional duty which has been collected as is in excess of the duty of the duty or additional duty as so reduced.";

1Subs. by Act 52 of 1982, s.2 (w.e.f. 2-9-1985).

2Ins. by s. 3 ibid.,(w.e.f. 2-9-1985).

3 Ins. by Act 18 of 1992, s. 110.

5

(b) in sub-section (2),--

(i) for the words " not amount of any such bounty or grant", the words "amount of any such bounty or subsidy" shall be substituted;

(ii) for the words "additional duty", the words " duty or additional duty, as the case may be, " shall be substituted.

Provided that the, Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the normal value and the margin of dumping in relation to any article, impose on the importation of such

article into India a duty or additional duty under this sub-section on the basis of a provisional estimate of such value and margin and if such duty or additional duty exceeds the margin as so determined,-

(a) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduce such duty or additional duty; and

(b) refund shall be made of so much of such duty or additional duty which has been collected as is in excess of such duty or additional duty as so reduced.

Explanation.-For the purposes of this section,-

(a) "margin of dumping", in relation to an article, means the difference between the price at which such article is exported and its normal value;

(b) "normal value", in relation to an article, means-

(i) the comparable price in the ordinary course of trade for the said article or like article when meant for consumption in the exporting country or territory- as determined under sub-section (2); or

(ii) where such comparable price cannot be ascertained because of the particular market situation or for any other reason, such value shall be either-

(A) the highest comparable price for the said article or like article from the exporting country or territory to any third country in the ordinary course of trade as determined under subsection (2); or

(B) the cost of production of the said article or like article in the country of origin along with reasonable addition for selling and any other cost, and for profits, as determined under subsection (2).

(2) Subject to any rules made under sub-section (3), the Central Government shall, after making due allowance in each case for differences in conditions and terms of sale, for differences in taxation and for other differences affecting price comparability, and, after such inquiry as it may consider necessary, determine, for the purposes of sub-section (1), the export price and the normal value of, and the margin of dumping in relation to, any article.

(3) The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for any duty or additional duty under sub-section (1) may be identified, and for the manner in which the export price and the normal value of, and the margin of dumping in relation to, such articles may be determined and for the assessment and collection of such duty or additional duty.

(4) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before each House of Parliament.

9B. No levy under section 9 or section 9A in certain cases in the absence of injury to industry in India. (1) Notwithstanding anything contained in section 9 or section 9A, the Central Government shall not levy any duty or additional duty under either of those sections on the import into India of any article from any country or territory to which this section applies unless that Government, after making investigation in accordance with the rules made under sub-section (3), declares, by notification in the Official Gazette, that the import of such article into India causes or threatens material injury to any industry established in India or materially retards the establishment of any industry in India,

6

(2) This section applies to every country or territory which is specified by the Central Government by notification in the Official Gazette to be a country, or territory which, by reason of its being a party to the General Agreement on Tariff and Trade or by reason of any agreement between it and India for giving the most-favoured nation treatment or for any other reason, levies duty or additional duty of the nature referred to in section 9 or section 9A on articles imported from India only when such import causes or threatens any material injury to any industry established in such country or territory or material retards the establishment of such industry in such country or territory.

(3) The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without Prejudice, to the generality of the foregoing, such rules may provide

for the manner in which any investigation may be made for the purposes of sub-section (1), the factors to which regard shall be had in any such investigation and for all matters connected with such investigation.

(4) Every notification issued under, sub-section, (1) or sub-section (2) shall, as soon as may be after it is issued, be laid before each House of Parliament.

Explanation.-For the purposes of this section, "industry", in relation to any article, includes the manufacture or production of like articles, any activity connected therewith and the persons engaged in such production, manufacture or activity]

10.

Rules to be laid before Parliament.

10. Rules to be laid before Parliament. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall, thereafter, have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

11.

Power of Central Government to alter duties under certain circumstances.

11. Power of Central Government to alter duties under certain circumstances. (1) Where the Central Government is satisfied that it is necessary so to do for the purpose of giving effect to any

agreement entered into before the commencement of this Act with
a
foreign Government, it may, by notification in the Official Gazette,
increase or reduce the duties referred to in section 2 to such extent
as each case may require:

Provided that not notification under this sub-section increasing
or reducing the duties as aforesaid shall be issued by the Central
Government after the expiration of a period of one year from the
commencement of this Act.

(2) Every notification issued under sub-section (1) shall, as
soon as may be after it is issued, be laid before each House of
Parliament.

12.

Repeal and saving.

12.Repeal and saving. (2) The Indian Triff Act, 1934, (32 of
1934) and the Indian Tariff (Amendment Act, 1949, (1 of 1949)
are
hereby repealed.

(2) Notwithstanding the repeal of any of the Acts mentioned in
sub-section (1), anything done or any action taken (including any
notification published and any rules and orders made or deemed to
have
been made under the provisions of those Acts and in force
immediately
before the commencement of this Act) shall, in so far as such thing or
action is not inconsistent with the provisions of this Act, be deemed
to have been done or taken under the provisions of this Act and
shall
continue in force accordingly until superseded by anything done
or
any action taken under this Act.

13.

Consequential amendment of Act 52 of 1962.

13. Consequential amendment of Act 52 of 1962. In the Customs Act, 1962, in sub-section (1) of section 12 and in sub-section (1) of section 14, for the words and figures "Indian Tariff Act, 1934", (32 of 1934) the words and figures "Customs Tariff Act, 1975" shall be substituted.

7

SCHE

(See section 2)

THE FIRST SCHEDULE--IMPORT TARIFE

(See section 2)

3(The first Schedule is attached at the end of the Act.)

Rules for the interpretation of this Schedule

1. The title of Sections and Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the Headings and any relative Section or Chapter Notes and, provided such Headings or Notes do not otherwise require, according to the provisions hereinafter contained.

The classification of goods within a Heading shall be determined by applying as between sub-headings the like rules as are applicable between Headings.

2. (a) Any reference in a Heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), imported unassembled or disassembled.

(b) Any reference in a Heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other material or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be to the principles contained in rule 3.

3. When for any reason goods are, prima facie, classifiable under two or more Headings, classification shall be effected as follows:

(a) The Heading which provides the most specific description shall be preferred to Headings providing a more general description.

(b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.

1[(c) When goods cannot be classified by reference to (a) or (b) , they shall be classified under the Heading which occurs latest among those which equally merit consideration.]

4. Goods not falling within any Heading of the Schedule shall be classified under the Heading appropriate to the goods to which they are most akin.

General Explanatory Note

The abbreviation " " in any column of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

In any entry, if no rate of duty is shown in column (4) 2***. The rate shown in column (3) shall be applicable.

1Subs. by Act 26 of 1978, s. 4 and Sch., for cl. (c) (w.e.f. 1-9-1978).

2The words "or column (5)" omitted by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

3 Subs. by Act 8 of 1986, S, 2 (w.e.f. 28-2-1986)

8

CHAP

Live animals.

CHAPTER 1

Live animals

NOTE

This Chapter covers all live animals except:

- (a) fish, crustaceans and molluscs falling within Chapter 3;
- (b) microbial cultures and other products of Heading No. 30.02; and
- (c) animals falling within Chapter 97.

Heading Sub-heading No. and des- Rate of duty Duration
No. cription of article when rates
Standard 1*** 3Pre- of duty

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

ferential Areas] are protective

(1)	(2)	(3) 1*** 4[(4)] 4[(5)]
01.01/06 Live animals including live birds 100		

CHAP

Meat and edible meat offals.

CHAPTER 2

Meat and edible meat offals

NOTE

This Chapter does not cover:

- (a) meat (including poultry liver) unfit or unsuitable for human consumption;
- (b) guts, bladders or stomachs of animals and animal blood (Chapter 5); or
- (c) animal fat, other than pig and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, brine, dried or smoked (Chapter 15).

Heading No.	Sub-heading	No. and description of article	Rate of duty when rates Standard 1*** 3Pre- of duty ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 4[(4)] 4[(5)]		

02.01/06 Meet including edible meat
offals and pig and poultry
fat (not rendered or solvent-
extracted), fresh, chilled, fro-
zen, salted, in brine, dried
or smoked. 100

1Column (4) and sub-heading "U. K." omitted by Act 26 of 1978,
s. 4 and Sch., (w.e.f. 1-9-1978).

2Subs. by s. 4 and Sch., ibid., for the sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered respectively as columns (4)
and
(5) by s. (W.e.f. 1-9-1978),

9

CHAP

Fish, crustaceans and molluscs.

CHAPTER 3

Fish, crustaceans and molluscs

NOTE

This Chapter does not cover:

(a) marine mammals (Chapter1) or meat thereof (Chapter 2);

(b) fish (including livers and roes thereof), crustaceans and
molluscs, dead, unfit or unsuitable for human consumption by
reason of either their species or their condition (Chapter
5); or

(c) caviar or caviar substitutes(Chapter 16).

Heading No.	Sub-heading No. and description of article	Standard 1***	Preferential Areas]	Rate of duty when rates are protective	Duration
-------------	--	---------------	---------------------	--	----------

(1)	(2)	(3) 1***	4[(4)]	4[(5)]	
-----	-----	----------	--------	--------	--

03.01/03	Fish, fresh (live or dead), chilled, dried, salted or in brine; smoke whether or not cooked before or during the smoking process; crustaceans and molluscs, whether in shell or not fresh (live or dead), chilled, frozen salted, in brine or. dried; crust shell, simply boiled in water	60			
----------	---	----	--	--	--

CHAP

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

CHAPTER 4

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

1[1. The expression "milk" means full cream or skimmed milk, butter milk, whey, curdled milk, kephir, yoghurt and other fermented or acidified milk.]

2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of Heading 04.01/04.

Heading No.	Sub-heading No. and description of article	Standard 1*** 3Pre-ferential Areas]	Rate of duty when rates are protective	Duration
-------------	--	-------------------------------------	--	----------

(1)	(2)	(3) 1*** 4[(4)]	4[(5)]	
-----	-----	-----------------	--------	--

04.01/04 Milk and cream, fresh or preserved, butter (including ghee), cheese and curd :

(1) Not elsewhere specified. 60

(2) Milk powder. 60

04.05/06 Birds, eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not; natural honey. 100

04.07 Edible products of animal origin, not elsewhere specified or included. 100 .

1Column(4)and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 and Sch., ibid., for the sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered respectively as columns (4) and (5) by s. 4 and Sch., ibid, (w.e.f. 1-9-1978).

4Subs. by S. 4 and Sch., ibid., for Note 1 (w.e.f. 1-9-1978),

CHAP

Products of animal origin not elsewhere specified or included.

CHAPTER 5

Products of animal origin not elsewhere specified or included

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) animal textile material (other than horsehair, and horsehair waste) and other products of Section XI; or

(c) prepared knots or tufts for broom or brush making (Chapter 96).

2. This Chapter does not cover hides or skins (including furskins) falling within Chapters 41 and 43; it covers skins and other parts of birds with their feathers or down, provided they are either unworked or merely cleaned, disinfected or treated for preservation, but not otherwise mounted or worked.

3. This Chapter covers human hair, unworked, but the sorting of hair by length (provided the root ends and tips ends respectively are not arranged together) shall be deemed not to constitute working.

4. Throughout this Schedule, elephant mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns of animals are regarded as ivory.

Heading Sub-heading No. and des- Rate of duty Duration
No. cription of article when rates

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

Standard 1*** 3Pre- of duty
ferential Areas] are pro-
tective

(1)	(2)	(3) 1*** 4[(4)] 4[(5)]
-----	-----	------------------------

05.011/15 Products of animal specified or
include waste;birds' feathers
and down not further worked
than cleaned, disinfected or trea-
ted for preservation; ivory, tor-
toise-shell and unworked or simply
prepared but not cut to shape;
coral and similar substances, un-
worked or simply prepared; natural
sponges):

(1) Not elsewhere specified 60

(2) Ivory, unmanufactured. 100 90

CHAP

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

CHAPTER 6

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

NOTES

1. This Chapter cover's 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 or garlic and other products of
Chapter 7.

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch., (w.e.f.1-91978).

2Subs by s. 4, and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered respectively as columns (4) and (5) by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

11

2. In this Chapter, "florists' wares" is to be taken to include 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.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 3Pre- of duty ferential Areas] are protective	Duration
-------------	--	---	----------

(1)	(2)	(3) 1*** 4[(4)] 4[(5)]	
-----	-----	------------------------	--

06.01/04 Living plants and parts thereof, suitable for planting or for ornamental purposes; florists wares 60

CHAP

Edible vegetables and certain roots and tubers.

CHAPTER 7

Edible vegetables and certain roots and tubers

In this Chapter, "vegetables" is to be taken to include edible mushrooms, olives, tomatoes, potatoes, cucumbers, marrows, pumpkins, sweet pepper, fennel, parsley and garlic. This Chapter does not, however, cover :

(a) ground sweet peppers falling within Heading No. 09.04/10; or

(b) flours of peas or other dried leguminous vegetables and flour, meal and flakes of potato falling within Heading No. 11.03/09..

Heading No.	Sub-heading No. and description of article	Standard 1***	Preferential Areas]	Rate of duty when rates of duty are protective	Duration
(1)	(2)	(3)	1*** 4[(4)]	4[(5)]	

07.01/06	Vegetables, fresh, dried, dehydrated or evaporated, provisionally preserved but not specially prepared for immediate consumption, dried leguminous vegetables, included pulses, shelled or unshelled; roots and tubers with high starch content; sago pith	100	90
----------	--	-----	----

CHAP

Edible fruit and nuts; peel of melons or citrus fruit.

CHAPTER 8

Edible fruit and nuts; peel of melons or citrus fruit

NOTES

1. This Chapter does not cover inedible fruits or nuts.

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch.. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered respectively as columns (4) and (5) by s. 14 and Sch., ibid, (w.e.f. 1-9-1978).

12

2. "Fresh" is to be taken to goods which have been chilled.

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates	Duration
		Standard 1*** 3Pre-ferential Areas]	of duty are pro- tective	

(1)	(2)	(3) 1*** 4[(4)]	4[(5)]
-----	-----	-----------------	--------

08-01/13 Fruits, melon peel, citrus fruit
peel and nuts (shelled or not)
fresh or dried, preserved by free-
zing (whether or not cooked, but

not containing added sugar;) provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:

(1) Not elsewhere specified [200]5 [190]5

(2) Raw cashew nuts 100 90

(3) Dates [200]5 [190]5

(4) Almonds [200]5 [190]5

(5) Pistachio nuts [200]5 [190]5

4[08.01/13 (6) Betel-nuts Rs.3. 07 per Rs. 3.00 per
kilogram kilogram

CHAP

Coffee, tea, mated and spices

CHAPTER 9

Coffee, tea, mated and spices

NOTES

1. Heading No. 09.04/10 shall be taken to include spices mixed with other substances provided that the resulting mixtures retain the essential character of spices. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in Chapter 21.

2. This Chapter does not cover

(a) sweet peppers, unground (Chapter 7) ; or

(b) cubeb pepper (Piper cubeba) and other products of
Heading No. 12.07.

Heading No.	Sub-heading No. and description of article	Standard 1***	Preferential Areas]	Rate of duty when rates are protective	Duration
-------------	--	---------------	---------------------	--	----------

(1)	(2)	(3)	1***	4[(4)]	4[(5)]
-----	-----	-----	------	--------	--------

09.01 Coffee, whether or not roasted
or freed of caffeine; coffee
husks and skins, coffee substitu-
tes containing coffee in any pro-
portion :

(1)	Not elsewhere specified	100	100
	less 13		
	paise Per		
	kilogram		

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 and, Sch., ibid., for sub-heading "Other
Preferential Area" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered respectively as columns (4)
and
(5) by s. 4 and, Sch., ibid, (w.e.f. 1-9-1978).

4Subs. by s. 4 and Sch., ibid.(w.e.f. 1-9-1978).

5Subs. by Act 11 of 1983, s. 44 & Sch. II.

Heading No.	Sub-heading cription of article	No. and des- Standard 1*** 3Pre- ferential Areas]	Rate of duty when rates of duty are pro- tective	Duration
-------------	------------------------------------	---	--	----------

(1)	(2)	(3) 1*** 4[(4)]	4[(5)]	
-----	-----	-----------------	--------	--

09.01-contd.

(2) Coffee canned or bottled.	100	90
-------------------------------	-----	----

09. .02/03- Tea and mate.	100	100
less 26 paise per kilogram		

09.04/10 4[Spices including mixed spices,
thyme, saffron and bay leaves]] :

(1) Not elsewhere specified	100
-----------------------------	-----

(2) Cardamoms, nutmegs and pepper; chillies, ginger and mace, unground	100	92 1/2
--	-----	--------

(3) Cloves.	Rs.60 per kilogram	Rs. 60 per kilogram less 7 1/2
-------------	-----------------------	--------------------------------------

(4) Cassia and cinnamon	Rs. 20 per kilogram	Rs. 20 per kilogram less 7 1/2
-------------------------	------------------------	--------------------------------------

CHAP

Cereals

CHAPTER 10

Cereals

NOTE

5[This Chapter only covers only covers those grains which have been neither hulled nor otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in this Chapter.]

Heading No.	Sub-heading cription of article	No. and des- cription of article	Standard 1*** ferential Areas]	3Pre- of duty are pro- tective	Rate of duty when rates	Duration
-------------	------------------------------------	-------------------------------------	-----------------------------------	--------------------------------------	----------------------------	----------

(1)	(2)	(3)	1***	4[(4)]	4[(5)]	
-----	-----	-----	------	--------	--------	--

10.01/07	Wheat, rice, maize and other cereals	Free				
----------	---	------	--	--	--	--

CHAP

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

CHAPTER 11

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

NOTES

1. This Chapter does not cover:

(a) roasted malt put up as coffee substituted and other coffee substitutes whether or not containing coffee (Heading No. 09.01 or Chapter 21);

(b) flours and meal prepared for use as infant food or for dietetic or culinary purposes falling within Chapter 19;

(c), corn flakes and similar Products obtained by the swelling or roasting of cereals or cereal products falling within Chapter 19;

(d) pharmaceutical products (Chapter 30); or

(e) starches failing within Chapter 33 ,that is, those having the character of perfumery, cosmetics of toilet preparations.

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 and,Sch., ibid., for sub-heading "Other Preferential Area" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered respectively as columns (4) and (5) by s. 4 and.Sch., ibid, (w.e.f. 1-9-1978).

4Subs. by s. 4 and Sch., ibid., for certain words (w.e.f. 1-9-1978).

5Subs. by s. 4 and Sch., ibid., for the Note (w.e.f. 1-9- 1978).

14

2. (A) Products from the, milling of the cereals listed in the

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

table below fall within 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 to be classified in Chapter 23.

(B) Products falling within this Chapter under the above provisions shall be classified in Heading No. 11. 01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall to be classified in Heading No. 11.02.

TABLE

Cereal	Starch content	Ash content	Rate of passage through a sieve with and aperture of	

			315	500
			microns	microns

(1)	(2)	(3)	(4)	(5)

Wheat and rye		45	2.5	80
Barley	45	3	80	
Oats	45	5	80	

Maize and sorghum	45	2	90
-------------------	----	---	----

Rice	45	1.6	80
------	----	-----	----

Buckwheat	45	4	80
-----------	----	---	----

Heading No.	Sub-heading	No. and description of article	Standard 1***	3Pre-ferential Areas]	Rate of duty when rates are protective	Duration of duty
-------------	-------------	--------------------------------	---------------	-----------------------	--	------------------

(1)	(2)	(3)	1***	4[(4)]	4[(5)]	
-----	-----	-----	------	--------	--------	--

11.01 Cereal flours:

(1) Not elsewhere specified	60
-----------------------------	----

(2) Wheat flour	Free
-----------------	------

11.02 Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared) , 4[except rice falling within Chapter 10] :

(1) Not elsewhere specified	100
-----------------------------	-----

(2) cereal groats and cereal meal	Free
-----------------------------------	------

11. 03/09 Flours, meal and flakes of potatoes of the leguminous vegetables and of the roots and tubers falling within Chapter 7 or of the fruits falling within Chapter 8; malt, roasted or not; starches; wheat gluten, whether or not dried:

(1) Not elsewhere specified	60
-----------------------------	----

(2) Malt, roasted or not	100
--------------------------	-----

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 and, Sch., ibid., for sub-heading "Other
Preferential Area" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered respectively as columns (4)
and
(5) by s. 4 and.Sch., ibid, (w.e.f. 1-9-1978).

4Subs. by s. 4 and Sch., ibid., for certain words (w.e.f. 1-9-
1978).

15

CHAP

Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit;
industrial and medical plants; straw and fodder

CHAPTER 12

Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit;
industrial and medical plants; straw and fodder

NOTES

1. Heading No. 12. 01 is to be taken to apply, inter alia, to
groundnuts, soya beans, mustard seeds, oil poppy seeds, poppy
seeds
and copra. It is to be taken not to apply to coconuts or other
products falling within Chapter 8 or to olives (Chapter 7 or Chapter
20),

2. For the purposes of Heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches 1[(other than those of the species *Vicia Faba*)] and of lupines are to be regarded as seeds of a kind used for sowing, Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:

- (a) leguminous-vegetable, (Chapter 7);
- (b) spices and other products of Chapter 9;
- (c) cereals (Chapter 10)
- (d) products falling within Heading No. 12.01 or 12.07.

3. Heading No. 12.07 is to be taken to apply, inter alia, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood. Heading No.12.07 is, however, to be taken not to apply to:

- (a) oil seeds and oleaginous fruit (Heading No. 12.01);
- (b) medicaments and other products falling within Chapter 30;
- (c) perfumery and other products falling, within Chapter 33; or
- (d) disinfectants, insecticides, fungicides, 2[herbicides] or similar products falling within Chapter 38.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates are protective	Duration of duty
	Standard 1*** 3Pre-ferential Areas]		

(1)	(2)	(3) 1*** 4[(4)]	4[(5)]
-----	-----	-----------------	--------

12.01 Oil seeds and oleaginous fruit,
whole or broken :

(1) Not elsewhere specified 60 50

(2) Copra 60 50

12.02 Flours or meals of oil seeds or
 oleaginous fruit, non-defatted
 (excluding mustard flour) 60

12.03 Seeds, fruit and Spores, of a
 kind used for sowing 60

12.04/06 Sugar beet, whole or sliced,
 fresh, dried or powdered; sugar
 cane; 6[hop cones and lupulin]. 100

12.07 Plants and Darts (including seeds
 and plants, being goods of a
 kind used other fruit) of trees,
 bushes, shrubs or primarily in
 perfumery, in pharmacy, or for
 insecticidal fungicidal or simi-
 lar purposes fesh, dried, whole,
 cut, crushed, ground or powdered
 7*****;

(1) Not elsewhere specified 100

(2) Goods used primarily in
 pharmacy, or for insecticidal,
 fungicidal or similar purposes. 60 50

21ns. by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 and Sch., ibid., for "weed-killers"(w.e.f. 1-9-1978).

3Column (4) and sub-heading "U.K." omitted by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

4Subs. by s. 4 and, Sch., ibid., for sub-heading "Other Preferential Area" (w.e.f. 1-9-1978).

5Columns (5) and (6) renumbered respectively as columns (4) and

(5) by s. 4 and Sch., ibid, (w.e.f. 1-9-1978).

6Subs. by s. 4 and Sch., ibid., for certain words (w.e.f. 1-9-1978).

7The words " betel-nuts" omitted by s. 4 and Sch., ibid. (w.e.f. 1-9- 1978).

8Sub-heading No. (3) and entries relating thereto omitted by s. 4 and Sch., ibid., (w.e.f. 1-9-1978).

16

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 3Pre-ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 4[(4)] 4[(5)]	

12.08 4[Chicory roots, fresh or dried, whole or cut, unroasted; locust, beans, fresh or dried, whether or not kibbled or ground. but not further prepared; fruit kernnels and other vegetable products of a kind used primarily for humanfood, not falling within any other Heading. 100

12.09/10 Cereal straw and husks unprepared or chopped but not otherwise prepared: hay and similar forage products 60

CHAP

5[Lacs; gums, resins and other vegetable saps and extracts]

CHAPTER 13

5[Lacs; gums, resins and other vegetable saps and extracts]

NOTE

Heading No. 13 .03 is to be taken to apply, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading is to be taken not to apply to :

- (a) liquorice extract containing more than 10 per cent. by weight of sucrose or when put up as confectionery (Heading No. 17.04/05);
 - (b) malt extract (Chapter 19);
 - (c) extracts of coffee, tea or mate (Chapter 21);
 - (d) alcoholic saps and extracts constituting beverages, and other products falling within Chapter 22.
 - (e) camphor, glycyrrhizin and other products falling within Chapter 29;
 - (f) medicaments falling within Heading No. 30.03 or blood grouping reagents (Heading No. 30.04/05):
 - (g) tanning or dyeing extracts other products falling within Heading No. 32.02/03;
 - (h) essential oils, concretes, absolutes and resinoids or aqueous distillates and aqueous solutions of essential oils falling within Chapter 33; or
 - (ij) rubber, balata, gutta-percha or similar natural gums and other products (Heading No. 40.01/04).
-

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 and, Sch., ibid., for sub-heading "Other Preferential Area" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered respectively as columns (4) and (5) by s. 4 and Sch., ibid, (w.e.f. 1-9-1978).

4Subs. by s. 4 and Sch., ibid., for "Locust beans" (w.e.f. 1-9-1978).

5Subs. by s. 4 and Sch., ibid., for the title (w.e.f. 1-9-1978).

17

Heading No.	Sub-heading No. and description of article	Rate of duty when rates are protective	Duration
	Standard 1*** 3Pre-ferential Areas]	of duty	
(1)	(2)	(3) 1*** 4[(4)]	4[(5)]

5[13.01/02] Shellac, seed lac, and other lacs; natural gums, resins, gumresins and balsams:

(1) Not elsewhere specified 60

(2) Gums, Arabic, Benjamin (ras and cowrie) and dammar (including unrefined) battu) 60 50

(3) Asafoetida 60

13.03 Vegatable,saps and extract;

pectic substances, pectinates
and pectates; agaragar and other
natural mucilages and thick-
ners, derived from vegetable pro-
ducts 60

CHAP

Vegetable plaiting 1*** materials; vegetable products not
elsewhere
specified or included

CHAPTER 14

Vegetable plaiting 1*** 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. This Chapter covers, inter alia, split osier, reeds, bamboos
and the like rattan cores and drawn or split rattans. It does not,
however, cover chipwood, wood wool or other products falling
within
Chapter 44, or prepared knots or tufts for broom or brush making
(Chapter 96).

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates Standard 1*** 3Pre- of duty ferential Areas] are pro- tective	Duration
----------------	------------------------------------	-------------------------------------	---	----------

(1) (2) (3) 1*** 4[(4)] 4[(5)]

7[14.01/05 Vegetable materials of a kind
used primarily for plaiting,
stuffing or in brushes or in
brooms; vegetable products not
elsewhere specified or included :

(1) Not elsewhere specified 60

(2) Raw vegetable materials of
a kind used primarily in dyeing
or in tanning 40

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 and, Sch., ibid., for sub-heading "Other
Preferential Area" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch., ibid, (w.e.f. 1-9-1978).

4Heading No. 13.01 and entries relating thereto omitted by s. 4
and Sch., ibid., (w.e.f. 1-9-1978).

5Subs. by s. 4 and Sch., ibid., for "13.02" (w.e.f. 1-9-1978).

6The Words "and carving" omitted by s. 4 and Sch., ibid.(w.e.f.
1-9-1978).

7Subs. by s. 4 and Sch., ibid., for Heading No. 14.01/05 (w.e.f.
1-9-1978).

18

CHAP

Animal and vegetable fats and oils and their cleavage products;
prepared
edible fats; animal and vegetable waxes

CHAPTER 15

Animal and vegetable fats and oils and their cleavage products;
prepared edible fats; animal and vegetable waxes

NOTES

1. This Chapter does not cover :

(a) pig fat or poultry fat falling within Chapter 2;

1[(b) cocoa butter (fat or oil) (Chapter 18);

(c) greaves and residues of Chapter 23;

(d) fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any Heading in Section VI; or

(e) factice derived from oils (Heading No.40.01/04).

2. Soapstocks, oil foots and 2[dregs], stearin, wool-grease and glycerol residues are to be taken to fall in Heading No. 15.14/17.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 3Pre-ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 4[(4)]	4[(5)]

15.01/06 Animal (including fish) fats
and oils, crude, refined or

purified :

(1) Not elsewhere specified 6[200]

(2) Tallow 6[200]

15.07 Fixed vegetable oils, fluid or
solid, crude, refined or purified :

(1) Not elsewhere specified 6[200] 6[190]

(2) Soya bean oil 6[200] 6[190]

(3) Palm oil 6[200] 6[190]

15.-08/13 Animal and vegetable oils, boiled,
oxidised, dehydrated or otherwise
modified; fatty acids, acid oils
from refining; fatty alcohols;
glycerol and glycerol lyes;7[animal or vegetable oils and fats]
hydrogenated or solidified by any
other process; margarine imitation
lard and other prepared 9[edible
fats] 6[200]

15.14/17 Spermaceti and insect or vegetable
waxes whether or not coloured;
10[degras] residues resulting
from the treatment of fatty
substances 07 animal or vegetable
waxes 6[200]

1Ins. by Act 26 of 1978, s. 4 and Sch., for item (b) (w.e.f. 1-9-1978).

2Subs. by s. 4 and Sch., ibid., for "drugs" (w.e.f. 1-9-1978).

3Column (4) and sub-heading "U.K." omitted by s. 4 and Sch., ibid., (w.e.f. 1-9-1978).

4Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Area" (w.e.f. 1-9-1978).

5Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid, (w.e.f. 1-9-1978).

6Subs. by Act 24 of 1981, s. 2 (w.e.f. 1-9-1978).

7Subs. by Act 26 of 1978, s. 4 and Sch., for certain words (w.e.f. 1-9-1978).

8The words "degras" omitted by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

9Subs. by s. 4 and, Sch., ibid., for "animal fats" (w.e.f. 1-9-1978).

10Ins. by s. 4 and Sch., ibid.(w.e.f. 1-9-1978).

19

CHAP

Preparations of meat of fish, of crustaceans or molluscs

CHAPTER 16

Preparations of meat of fish, of crustaceans or molluscs

NOTES

This Chapter does not cover meat, meat offal, fish, crustaceans, or molluscs, prepared or preserved by the processes specified in Chapter 2 and 3.

Heading No.	Sub-heading	No. and description of article	Standard 1***	Preferential Areas]	Rate of duty when rates are protective	Duration
-------------	-------------	--------------------------------	---------------	---------------------	--	----------

(1)	(2)	(3)	1***	4[(4)]	4[(5)]
-----	-----	-----	------	--------	--------

16.01/05	4[Sausages and the like, of meat, meat offal or animal blood; other prepared or preserved meat; fish caviar substitutes, crustaceans and molluscs; meat extracts and meat juices; fish extracts				100
----------	---	--	--	--	-----

CHAP

Sugar and sugar confectionery

CHAPTER 17

Sugar and sugar confectionery

NOTES

1. This Chapter does not cover :

- (a) sugar confectionery containing cocoa (Chapter 18);
- (b) chemically pure sugars other than sucrose, glucose and lactose (Chapter 29); or
- (c) medicaments and other products of Chapter 30.

2. Chemically pure sucrose, whatever its origin, is to be classified in Heading No. 17.01.

Heading No.	Sub-heading cription of article	No. and des- Standard 1*** 3Pre- ferential Areas]	Rate of duty when rates of duty are pro- tective	Duration
-------------	------------------------------------	---	--	----------

(1)	(2)	(3)	1*** 4[(4)]	4[(5)]
-----	-----	-----	-------------	--------

5[17.01 Beet Sugar and Cane Sugar, in solid form:

(1) Not elsewhere specified 60

(2) Flavoured or coloured 100

17.02 6[Other sugars in solid form 100
including glucose and lactose;
sugar syrups, not containing
added flavouring or colouring
matter; artificial honey, whe-
ther or not mixed with natural
honey; caramel]

7[17.03 Molasses:

(1) Not elsewhere specified 60

(2) Flavoured or coloured 100

17.04/05 Sugar confectionery not con-
taining cocoa 100

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978.

2 Subs. by S. 4 and Sch., ibid., for sub-heading "Other Preferential Area" (w.e.f.1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., ibid.

4 Subs. by s. 4 and Sch., ibid., for "Prepared or preserved meat" (w.e.f. 1-9-1978.)

5 Subs. by S.4 and Sch., ibid., for Heading No. 17.01 (w.e.f. 1-9-1978).

6 Subs. by S.4 and Sch., ibid., for the entry in column (2) (w.e.f. 1-9-1978).

7 Subs. by S.4 and Sch., ibid., for Heading No. 17.03 (w.e.f. 1-9-1978).

8 Certain words omitted by s. 4 and Sch., ibid., (w.e.f. 1-9-1978).

20

CHAP

cocoa and cocoa preparations

CHAPTER 18

cocoa and cocoa preparations

1. This Chapter does not cover the preparations described in Chapter 19, Heading No. 22.01/02, 22.09 or 30.03 containing cocoa or chocolate.

2. This Chapter includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa containing cocoa.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 3Pre- of duty	Duration
-------------	--	---	----------

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

ferential Areas] are protective

(1) (2) (3) 1*** 4[(4)] 4[(5)]

18.01/06 Cocoa and cocoa preparations

example, cocoa beans, shells,
husks, skins and waste, cocoa
paste, 4[cocoa butter (fat or
oil)], cocoa powder, chocolate
and other food preparations
containing cocoa) 100

CHAP

Preparations of cereals, flour or starch; pastrycooks' products

CHAPTER 19

Preparations of cereals, flour or starch; pastrycooks' products

NOTES

1. This Chapter does not cover:

(a) preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent. or more by weight of cocoa (Chapter 18);

(b) biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (Chapter 23); or

(c) medicaments and other products of Chapter 30.

2. In this Chapter, "flour" includes the "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

Heading No.	Sub-heading No. and description of article	Standard 1***	Preferential Areas]	Rate of duty when rates are protective	Duration
(1)	(2)	(3)	1***	4[(4)]	4[(5)]

19.01/08 Malt extract; preparation of flour, meal, starch or malt extract of a kind used for infant food or for dietetic or culinary purposes, containing less than 50 per cent. by weight of cocoa; macaroni and similar products; tapioca and sago and their substitutes; prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); 4[Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products; ordinary and fine bakers' wares] (for example, bread, rusks, biscuits pastry and cakes). 100

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 and Sch., *ibid.*, for Sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered as Columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f.1-9-1978).

4Subs. by s. 4. and Sch., *ibid.* for certain words (w.e.f. 1-9-1978).

CHAP

Preparations of vegetables, fruit or other parts of plants

CHAPTER 20

Preparations of vegetables, fruit or other parts of plants

NOTES

1. This Chapter does not cover:

- (a) vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8; or
- (b) products falling within Heading No. 17.04/05 (for example, fruit jellies, fruit pastes or the like in the form of sugar confectionery) or within Chapter 18 (for example, chocolate confectionery).

2. The vegetables of this Chapter are those which fall within Chapter 7 when imported in the states provided for in that Chapter.

3. This Chapter cover:

- (a) edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger); and
- (b) roasted groundnuts.

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates Standard 1*** ferential Areas]	Pre- of duty are pro- tective	Duration
-------------	------------------------------------	-------------------------------------	---	-------------------------------------	----------

(1)	(2)	(3)	1***	4[(4)]	4[(5)]
-----	-----	-----	------	--------	--------

20.01/07 Fruits preserved by freezing, containing added sugar; fruits, fruit-peel and parts of plants, preserved by sugar; jams, jellies, marmalades, fruit puree and pastes, being cooked preparations; vegetable and fruit juices, neither mented nor containing alcohol; Fruit or vegetables prepared or preserved by vinegar, acetic acid or otherwise. 100

CHAP

Miscellaneous edible preparations

CHAPTER 21

Miscellaneous edible preparations

NOTES

1. This Chapter does not cover,

(a) Mixed vegetables of Chapter 7;

(b) roasted coffee substitutes containing coffee in any proportion and other products falling within Heading No.09.01;

(c) spices and other products falling within Heading No. 09.04/10;

(d) yeast put up as a medicament and other products of Heading No. 30.03; 5[or]

5[(e) prepared enzymes (Chapter 35).

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch., (w.e.f. 1-9-1978).

2Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered as Columns (4) and (5) respectively by s. 4 and Sch., ibid (w.e.f. 1-9-1978).

4The word "or" omitted by s. 4. and Sch., ibid. (w.e.f. 1-9-1978).

5Ins. by s. 4. and Sch., ibid. (w.e.f. 1-9-1978).

22

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in this Chapter.

3. For the purpose of heading No. 21.01/07, the expression "homogenised composite food preparations" means, preparations of a kind used as infant food or for dietetic purpose, consisting of finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. 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 other than meat, meat offal or fish.

Heading Sub-heading No. and des- Rate of duty Duration
No. cription of article when rates

Standard 1*** 3Pre- of duty
ferential Areas] are pro-
tective

(1)	(2)	(3) 1*** 4[(4)] 4[(5)]
-----	-----	------------------------

21.01/07 Roasted chicory and roasted coffee
substitutes, and extracts, essen-
ces and concentrates thereof; ex-
tracts, essences or concentrates of
coffee or tea or mate, and pre-
parations with a basis of these
extracts, essences or concentrates;
mustard flour and prepared mustard;
sauces; mixed condiments and mixed
seasonings; soups and broths; homo-
genised composite food preparat-
ions; natural yeasts and prepared
baking powders; food preparations
not elsewhere specified or-
included. 100

CHAP

Beverages, spirits and vinegar

CHAPTER 22

Beverages, spirits and vinegar

NOTES

1. This Chapter does not cover:

(a) sea water (Chapter 25);

(b) distilled and conductivity water and water of similar
purity (Chapter 28);

(c) acetic acid of a concentration exceeding 10 per cent.
by weight of acetic acid (Chapter 29);

(d) medicaments of Heading No. 30.03; or

(e) products falling within Chapter 33 (for example,
perfumery or toilet preparation).

2. For the purposes of Headings Nos. 22.08 and 22.09, the
alcoholic strength is to be taken to be that shown on test by Gay
Lussac's hydrometer at a temperature of 15 deg. Centigrade.

1Column(4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4
and Sch., (w.e.f. 1-9-1978),

2Subs. by s. 4 and Sch., ibid., for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered as Columns (4) and (5)
respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978)..

23

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates Standard 1*** 3Pre- ferential Areas] are pro- tective	Duration

(1)	(2)	(3) 1*** 4[(4)]	4[(5)]	

22.01/02 Waters including spar waters and

aerated waters (whether or not flavoured); lemonade, and other non-alcoholic beverages, not including fruit and vegetable juices falling within Chapter 20; ice and snow. 100

22.03/07 Beer made from malt; wine of fresh grapes, including grape must, in fermentation or with fermentation arrested; vermouths and other wines of fresh grapes, flavoured with aromatic extracts; other fermented beverages (for example, cider, perry and mead):

(1) No elsewhere specified. 100

(2) Champagne and other sparkling wines, not containing more than 42 per cent of proof spirit Rs. 45 per litre

(3) Other wines, not containing more than 42 per cent of proof spirit. Rs. 30 per litre

(4) Wines containing more than 42 per cent of proof spirit Rs. 80 per litre or 270 whichever is higher.

22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 deg. or higher; denatured, spirits (including ethyl alcohol and neutral spirits) of any strength.

(1) Not elsewhere specified Rs. 80 per litre or 270 , whichever

is higher.
(2) Denatured spirit (including
ethyl alcohol and neutral spirit
of any strength 60

22.09 Spirits (other than those of
Heading No. 22.08); liqueurs and
other spirituous beverages; com-
pound alcoholic preparations (known
as "concentrated extracts")
for the manufacture of beverages :

(1) Not elsewhere specified Rs. 80

per litre or
270 ,
whichever
is higher.

(2) Whisky, brandy and gin Rs. 80
per litre or
270
whichever
is higher.

1. Column (4) and sub-heading "U. K." omitted by Act 26 of 1978
„S. 4 and Sch., (w.e.f. 1-9-1978).

2. Subs. by s. 4. and Sch., ibid., for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as Columns (4) and (5)
respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

Heading No.	Sub-heading cription of article	No. and des- cription of article	Standard 1*** ferential Areas]	3Pre- of duty are pro- tective	Rate of duty when rates	Duration
-------------	------------------------------------	-------------------------------------	-----------------------------------	--------------------------------------	----------------------------	----------

(1)	(2)	(3)	1***	3[(4)]	3[(5)]
-----	-----	-----	------	--------	--------

22.09- (3) Liqueurs and other spirituous be-
 contd. verages; Compound alcoholic pre-
 parations (known as "concentrated
 extracts") for the manufacture of
 beverages Rs. 60 per
 litre or
 170 ,
 whichever
 is higher
 plus Rs. 5
 per litre.

22.10 Vinegar and substitutes for vinegar 60

CHAP

Residues and waste from the food industries; prepared animal
 fodder

CHAPTER 23

Residues and waste from the food industries; prepared animal
 fodder

Heading No.	Sub-heading	No. and description of article	Rate of duty when rates	Duration
		Standard 1*** 3Pre-ferential Areas]	of duty are protective	
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]	

23.01/07 Residues and waste of food industries (for example, inedible meat or fish flour or ormeal) milling residues, waste from sugar, brewing and distilling and starch industries; oil-cake and other residues from oil-extraction (except dregs); products of vegetable origin of a kind used for animal food, not elsewhere specified or included; sweetened forage and other prepared animal fodder 60

CHAP

Tobacco

CHAPTER 24

Tobacco

Heading No.	Sub-heading	No. and description of article	Rate of duty when rates	Duration
		Standard 1*** 3Pre-ferential Areas]	of duty are protective	
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]	

24.01 Unmanufactured tobacco; tabaoco
refuse Rs. 50 per
kilogram

24.02 manufactured tobacco; tobacco extracts
and essences 100

1. Column (4) and sub- heading "U. K." omitted by Act 26 of 1978, s. 4 and Sch., (w.e.f. 1-9-1978).

2. Subs. by s. 4 and Sch., ibid', for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

25

CHAP

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

CHAPTER 25

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

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

NOTES

1. Except where the context otherwise requires, this Chapter is to be taken to apply only to goods 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 (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in respect of the goods described in Note 3.

2. This Chapter does not cover:

(a) sublimed sulphur, precipitated sulphur or collidal sulphur (Chapter 28);

(b) ferrous earth colours containing 70 per cent. or more by weight of combined iron evaluated as Fe_2O_3 (Chapter 28);

(c) medicaments and other products of Chapter 30 ;

(d) perfumery, cosmetics or toilet preparations falling within Chapter 33;

(e) road and paving setts, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within Chapter 68 ;

(f) precious or semi-precious stones (Heading No. 71.02) ;

1[(g) cultured crystals (other than optical elements) weighing not less than two and a half grams each, of sodium chloride or of magnesium oxide, of Chapter 38; optical elements of sodium chloride or of magnesium oxide (Heading No. 90.01); or]

(h) writing or drawing chalks, tailors' or billiards chalks (Heading No. 98.03/09).

3. The following goods are to be classified in this Chapter :

(a) quartzite, slate, monumental and building stones, dolomite and natural steatite, not further worked than roughly split, roughly squared or squared by sawing;

(b) mica splittings, and waste;

(c) the following, whether or not calcined, namely, clay (for example kaolin and bentonite) ; andalusite kyanite; sillimanite; siliceous fossil meals and similar siliceous earths (for example, kieselghur, tripolite or diatomite) of an apparent specific gravity of 1 or less; dolomite; gypsum; crude natural borates and concentrates thereof;

(d) natural barium carbonate (witherite), whether or not calcined, other than barium oxide;

1. Subs.by Act 26 of 1978, s.4 and Sch., for item (g) (w.e.f. 1-9-1978).

26

1[(e) natural magnesium carbonate (magnesite); fused magnesia; deadburned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure;]

(f) strontianite, whether or not calcined, other than

strontium oxide ;

(g) earth colours, whether or not heat-treated ;

(h) natural abrasives, whether or not heat-treated ;

(ij) agglomerated dolomite (including tarred dolomite) ;

(k) meerschaum (whether or not in polished pieces) and ambers;
agglomerated meerschaum and agglomerated amber, in
plates,

rods, sticks or similar forms, not worked after moulding 2[;
natural micaceous iron oxides; jet] ; and

(l) macadam and tarred macadam, of a kind commonly used
for
concrete aggregates, for road metalling, or for railway or
other ballast.

4. This Chapter also covers :

(a) pure sodium chloride;

(b) unroasted iron pyrites;

(c) limestone flux;

(d) quicklime, slaked lime and hydraulic lime, other than
calcium oxide and hydroxide;

(e) crude natural boric acid containing not more than 85
per cent. of H_3BO_3 calculated on the dry weight; and

(f) broken pottery.

Heading Sub-heading No. and des- Rate of duty Duration

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

No.	cription of article	when rates
	Standard 3*** 4Pre- of duty	
	ferential Areas]	are pro-
		tective

(1)	(2)	(3) 3*** 5[(4)] 5[(5)]
-----	-----	------------------------

25.01/32 Mineral substances, not elsewhere specified (including clay, earths, earth colours, natural abrasives, salt, sulphur, slate and stone); cements, all sorts, not elsewhere specified (including Portland cement and clinker); lime; plasters, with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:

- (1) Not elsewhere specified [100]6
- (2) Asbestos raw including fibre . . .[60]6
- (3) Battery grade manganese dioxide [100]6 [90]6
- (4) Cements, all sorts, not elsewhere specified (including Portland cement and clinker)[100]6

1. Subs. by Act 26 of 1978, s. 4 and Sch., for "item (e)" (w.e.f. 1-9-1978).

2. Ins. by s. 4 and sch., ibid. (w.e.f. 1-9-1978).

3. column (4) and sub-heading "U.K." omitted by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

4. Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

5. columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

6. Subs. by Act 11 of 1983, S.44 & Sch. II.

27

Heading No.	Sub-heading No. and description of article	Standard 1*** 3Pre-ferential Areas]	Rate of duty when rates are protective	Duration
-------------	--	-------------------------------------	--	----------

(1)	(2)	(3) 1*** 4[(4)]	4[(5)]	
-----	-----	-----------------	--------	--

25.01/32 (5) Cryolite, natural ... 4[60 [50]4

-- contd. (6) Fluor-spar 4[100]

(7) Graphite, natural 4[100] [90]4

(8) Mineral phosphates, natural,
imported in a form indica-
tive of their use as ferti-
lisers Free

(9) Rutile in granular or powder
form for use otherwise than
for extraction of metal 4[100]

(10) Insoluble sulphur 4[100]

(11) Sulphur of all kinds, other
than insoluble sulphur, sub-
limed sulphur, precipitated

sulphur and colloidal
sulphur, 10

CHAP

Metallic ores, slag and ash

CHAPTER 26

Metallic ores, slag and ash

NOTES

1. This Chapter does not cover:

- (a) slag and similar industrial waste prepared as macadam (Chapter 25) ;
- (b) natural magnesium carbonate (magnesite), whether or not calcined (Chapter 25) ;
- (c) basic slag of Chapter 31 ;
- (d) slag wool, rock wool or similar mineral wools (Chapter 68) ;
- (e) goldsmiths' silversmith and jewellers' sweepings, residues, lemelts and other waste and scrap, of precious metal (Heading No. 71.05/11); or
- (f) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of Heading No. 26.01, "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the fissile or radio-active

metals of Chapter 28, or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purpose. The Heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

1. Column (4) and sub-headng "U.K." omitted by Act 26 of 1978, s. 4 and Sch., (w.e.f. 1-9-1978).

2. Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

4. Subs. by Act 11 of 1983, S.44 & Sch. II.

28

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates Standard 1*** ferential Areas] are pro- tective	2Pre- of duty are pro- tective	Duration
(1)	(2)	(3) 1***	3[(4)]	3[(5)]	

26.01 Metallic ores and concentrates; roasted
iron pyrites;

(1) Not elsewhere specified 60

(2) Antimony ore and concentrates 40

(3) Tungsten ore and concentrates 40

(4) Zinc ore and concentrates 40

26.02/04 Slag, ash and residues containing metals
or metallic compounds [100]5

CHAP

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

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
chemically pure methane and propane which are to be
classified in Heading
No. 27.11;

(b) medicaments falling within Heading No. 30.03; or

(c) mixed unsaturated hydrocarbons falling within Chapter 33 or Chapter 38.

2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tar by processing petroleum, or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.

3. References in Heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

4. Heading No. 27.12/13 is to be taken to include not only paraffin wax and other waxes specified therein, but also similar products obtained by synthesis or by other processes.

4[5. "Flash point" shall be determined in accordance with the tests prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934).]

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4. and Sch. (w.e.f. 1-9-1978).

2. Subs. by s. 4 and Sch., *ibid.* for, sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by S. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4. Subs. by Act 14 of 1982, s. 43 and Second Sch., for Note 5.

5. Subs. by Act 21 of 1984, S.35 & Sch. II.

29

6. "Smoke point" shall be determined in the apparatus known as the smoke point lamp in the manner prescribed in this behalf by the Central Government by notification in the Official Gazette.

1[7. "Carbon residue" and "colour comparison test" shall be determined or done in the manner prescribed in this behalf by the Central Government by notification in the Official Gazette.]

Heading No.	Sub-heading	No. and description of article	Rate of duty when rates Standard 2*** 3Pre-ferential Areas] are protective	Duration
-------------	-------------	--------------------------------	--	----------

(1)	(2)	(3) 2*** 4[(4)]	4[(5)]	
-----	-----	-----------------	--------	--

27.01/06 Coal (including solid fuels manufactured therefrom); lignite: peat; coke and semi-coke of coal, of lignite or of peat; retort carbon; mineral tars (including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation

products) 40

- 27.07 Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter 40
- 27.08 Pitch and pitch coke, obtained from coal tar or from other than crude; 40
- 27.09 Petroleum oils and oils obtained from bituminous minerals, crude [20]2
- 27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent. by weight of Petroleum oils or of oils obtained from bituminous minerals. these oils being the basic constituents of the preparation ;
- (1) Not elsewhere specified [100]6

The rate at

(2) Motor spirit, that is to say, which excise any inflammable hydrocarbon (including duty is for any mixture of hydrocarbons) 5[which the time has its flash Point below 25 Centri- being levi-grade] and which, either by itself or able on in admixture with other substances, is motor spirit. suitable for use as fuel in sparkignition engines.

(3) Kerosene, that is to say, any The rate at hydrocarbon oil (excluding mineral which excise colza oil and white spirit) 5[which duty is for has a smoke point of eighteen milli- the time be-metres or more] and is ordinarily used ing levi-able as on illuminant in oil burning lamps. on kerosene.

(4) Aviation turbine fuel . . The rate
at which
excise

duty is for
the time be-
ing leviable
on kerosene.

1. Ins. by Act 14 of 1982, s. 43 and Second Sch.
 2. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-78).
 3. Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).
 4. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f.) 1-9-1978.
 5. Subs. by Act 14 of 1982, s. 43 and Second Sch., for certain words.
 6. Subs. by Act 21 of 1984, S.35 & Sch. II.
 7. Subs. by Act 32 of 1985, S.42 & Sch. II.
-

Heading No.	Sub-heading	No. and description of article	Standard 1***	2re-ferential Areas]	Rate of duty when rates are protective	Duration
-------------	-------------	--------------------------------	---------------	----------------------	--	----------

(1)	(2)	(3)	1***	3[(4)]	3[(5)]	
-----	-----	-----	------	--------	--------	--

27.10-

contd. (5) High speed diesel oil 4 * * * * that is Rs.44.50
to say, any hydrocarbon oil (excluding per kilo-
mineral colza oil and white spirit) 5[which litre at
has its flash point at or above 25 deg. 15 Cen-
Centigrade], is ordinarily used as fuel in tigrade or
automotive engines and satisfies either 16
of the following requirements: whichever
is higher.

6[(i) the oil has a smoke point of 10
millimeters or more but less than
20 millimeters, or

(ii) the oil has a smoke point of less
than 10 millimetres but has a viscosity
of less than 50 seconds by Redwood I
Viscometer at 37.8 Deg. Centigrade and
satisfies the following conditions:

(a) leaves carbon residue of less than
1/4 per cent. by weight when tested by
Ramsbottom Carbon Residue Apparatus, and

(b) is lighter in colour than 0.04 Normal
Iodine solution when tested by colour compa-
rison test.]

(6) Diesel oil not elsewhere specified, 16
that is to say hydrocarbon oil
which is ordinarily used as fuel in sta-
tionary diesel engines and which satis-
fies the following requirements:

7[(i) has its flash point at or above 66
deg. Centigrade,

(ii) has a smoke point of less than 10 millimetres,

(iii) leaves carbon residue of not less than 1/4 per cent. by weight when tested by Ramsbottom Carbon Residue Apparatus,

(iv) is as dark as, or darker than, 0.04 Normal Iodine solution when tested by colour comparison test, and]

8[(v)] possesses a viscosity of less than 100 seconds by Redwood I Viscometer at 37.80 Centigrade.

(7) Furnace oil, that is to say, any hydro- 16 carbon

oil which is ordinarily used as furnace fuel and not suitable for use in sparkignition engines and which satisfies the following requirements :

7[(i) has its flash point at or above 66, Centigrade,

(ii) has a smoke point of less than 10 millimetres,

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4. The words "and vaporising oil," omitted by Act 14 of 1982, s. 43 and Second Sch.

5. Subs. by s. 43 and Second Sch., *ibid.*, for certain words.
6. Subs. by s. 43 and Second Sch., *ibid.* for cl. (i) and (ii).
7. Subs. by s. 43 and Second Sch., *ibid.*, for cl. (i) to (iii).
8. Cl (iv) renumbered as cl. (v) by s. 43 and Second Sch., *ibid.*

31

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2Pre- of duty ferential Areas] are pro- tective	Duration
(1)	(2)	(3) 1*** 3[(4)] 3[(5)]	

27.10- (iii) leave carbon residue of not less
concl'd. than 1/4 per cent. by weight
when tested by Ramsbottom
Carbon Residue Apparatus,

(iv) is as dark as, or darker than, 0.04
Normal Iodine solution when tested by
colour comparison test, and]

4[(v)] possesses a viscosity of 100 seconds
or more by Redwood I Viscometer at 37.8 Deg.
Centigrade.

(8) Lubricating oil, that is to say, any

oil as is ordinarily used for lubrication,
excluding any hydrocarbon oil which
has its 5[flash point] below 93.3 deg. Cen-
tigrade 40

(9) Hydrocarbon oil which has its 5[flash
point] at or above 93.3 Deg. Centigrade and
is ordinarily used for the batching of
jute or other fibre 40

(10) Lubricating greases 40

27.11 Petroleum gases and other gaseous hydro-
carbons 60

27.12/13 Petroleum jelly; paraffin wax, micro-
crystalline wax, slack wax, ozokerite,
lignite wax, peat wax and other mi-
neral waxes, whether or not coloured [100]1

27.14/16 Petroleum bitumen, petroleum coke and
other residues of petroleum oils or of
oils obtained from bituminous minerals;
bitumen and asphalt, natural; bitumi-
nous shale, asphaltic rock and tar sands;
bituminous mixtures based on natural
asphalt, on natural or petroleum bitu-
men, on mineral tar or mineral tar pitch
(for example, bituminous mastics, cut-
backs) 60

6[27.17 Electric current Free

CHAP

Inorganic chemicals; organic and inorganic compounds of
precious metals,
of rare earth metals, of radio-active elements and of isotopes

CHAPTER 28

Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes

NOTES

1. 1[Except where the context of these Notes otherwise requires or require], this Chapter is to be taken to apply only to :

- (a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities ;
- (b) product mentioned in (a) above dissolved in water ;
- (c) 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 some type of use rather than for general use ;
- (d) the products mentioned in (a), (b), (c) above, with an added stabiliser 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 some types of use rather than for general use.

2. The following products are to be classified in this Chapter :

- (a) (i) alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and inter-mixtures or interalloys thereof; mercury ;

(ii) amalgams;

(iii) artificial corundum;

(iv) carbon black, anthracene black, acetylene black and lamp black;

(v) colloidal precious metals;

(vi) compounds inorganic or organic, of precious metals whether or not chemically defined; compounds inorganic or organic of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together;

(vii) distilled and conductivity water and water of similar purity;

(viii) earth colours containing not less than 70 per cent. by weight of combined iron evaluated as Fe_2O_3 ;

(ix) fissile chemical elements and isotopes, namely, natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes; radio-active chemical elements, namely, technetium, promethium, polonium, astatine, radon, francium, radium actinium protactinium, neptunium, americium and other

elements of higher atomic number; all other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV; compounds inorganic or organic of such elements or isotopes whether or not chemically defined and whether or not mixed together; alloys (other than ferro-uranium), dispersions and cermets containing any of these elements or isotopes or their inorganic or organic compounds; nuclear reactor cartridges, spent or irradiated ;

1. Subs. by Act 26 of 1978, s. 4 and Sch., for certain words (w.e.f. 1-9-1978).

(x) other isotopes and their compounds, inorganic or organic, whether or not chemically defined.

(The term "isotopes" includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes or uranium depleted in U 235);

(xi) liquid air (whether or not rare gases have been removed); compressed air;

(xii) phosphides including ferro-phosphorus, containing 15 per cent. or more by weight of phosphorus, and phosphor copper containing more, than 8 per cent. by weight of phosphorus; 1 ***

(xiii) sulphur, sublimed or precipitated; colloidal sulphur;

2[(xiv) phosphides, carbides, hydrides, nitrides, azides, silicides and borides, whether or not chemically defined ;

(xv,) phosphorus pentoxide and phosphoric acids ;

(xvi) red lead and orange lead;

(xvii) polysulphides;

(xviii) commercial ammonium carbonate containing ammonium

carbamate; and

(xix) commercial sodium and potassium silicates.]

(b) In addition to the organic compounds specified in (a) above, only the following compounds of carbon are to be classified in this Chapter :

(i) metal and non-metal carbides;

(ii) carbonates and percarbonates of inorganic bases;

(iii) carbon disulphide;

(iv) Cyanides and complex cyanides of inorganic bases; fulminates, cyanates and thiocyanates of inorganic bases;

(v) dithionites stabilised with organic substances;

(vi) hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids ;

(vii) oxides and oxyhalides of carbon;

(viii) solid hydrogen peroxide, carbon oxysulphide, thiocarbonyl, halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives other than calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31) ;

(ix) sulphonylates; and

(x) thiocarbonates, selenocarbonates, tellurocarbonates selenocyanates tellurocyanates tetrathiocyanates, diaminochromates (reineckets) and other complex cyanates of inorganic bases.

3. This Chapter does not cover :

3[(a) sodium chloride and magnesium oxide, whether or not chemically pure, and other products falling within Section V;]

(b) organo-inorganic compounds other than those mentioned
in
Notes 2(a) and 2(b) above.

1. The word "and" omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f 1-9-1978).

2. Ins. by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

3.Subs. by s. 4 and Sch., ibid., for item (a) (w.e.f. 1-9-1978).

34

(c) products mentioned in Note 1 or 2 to Chapter 31 ;

(d) colouring matter and inorganic products of a kind used
as luminophores falling within Heading No. 32.04/12 ;

(e) artificial graphite; products put up as charges for
fire-extinguishers or put up in fire extinguishing grenades,
ink removers put up in packings for sale by retail and
cultured crystals (other than optical elements) weighing not
less than 2.50 grams each 1 *** of the halides of the alkali
or of the alkaline-earth metals (Chapter 38) ;

(f) precious or semi-precious stones (natural, synthetic or
reconstructed) or dust or powder of such stones (Heading Nos.

71.02 to 71.04) and precious metals 2[and precious metal alloys] falling within Chapter 71 ;

(g) the metals, whether or not chemically pure 2[and metal alloys] falling within any Heading of Section XV ;

(h) optical elements, for example, 1 **** of the halides of the alkali or of the alkaline-earth metals (Heading No. 90.01); or

(ij) laboratory chemicals or reagents as defined in Note 2 to Chapter 29.

4. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present 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 Chapter 38.

Heading No.	Sub-heading No. and description of article	Standard 3*** 4Pre-ferential Areas]	Rate of duty when rates are protective	Duration
(1)	(2)	(3) 3*** 5[(4)]	5[(5)]	

28.01/58 Chemical elements, inorganic chemical compounds and other products as specified in Notes 1 and 2 to this Chapter

(1) Not elsewhere specified	[100]6
(2) Aluminium fluoride	[100]6
(3) Aluminium oxide	[100]6

- (4) Bleaching paste and bleaching powder [60]6
- (5) Borax and boric acid [100]6
- (6) carbon (including carbon black) [100]6
- (7) Cryolite, synthetic [100]6
- (8) Iodine in crude form [100]6

1. Certain words omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2. Ins. by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

3. Column (4) and sub-heading "U.K." omitted by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

4. Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

5. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

6. Subs. by Act 11 of 1983, S.44 & Sch. II.

35

Heading No.	Sub-heading No. and description of article	Rate of duty when rates	Duration
-------------	--	-------------------------	----------

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

Standard 1*** 2Pre- of duty
ferential Areas] are pro-
tective

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]
-----	-----	------------------------

28.01/58

-contd.

(9) Mercury (excluding A.R.,B.P.,U.S.P.
or equivalent grade of purity in contain-
ers holding 500 grams or less) [60]6

(10) Silicon [100]6

(11) Sodium hydrosulphite [100]6

(12) Titanium dioxide [100]6

(13) The following products, namely, [100]6

Acids, not elsewhere specified,

Air (compressed or liquid),

Alums,

Amalgams,

Ammonia, anhydrous,

Arsenic,

Azides,

Bicarbonate of soda

Borides,

Cadmium sulphide,

Carbides (for example, silicon carbide,

boron carbide, metal carbides),
Chrome compounds,
Cobalt oxide,
Corundum, artificial,
Green coppers (ferrous sulphate),
Hydrides,
Lead compounds,
Magnesium compound, 4[(other than
magnesium oxide, whether or not
chemically pure)],
Nitrides,
Potassium compounds,
Selenium,
Silicides,
Soda ash,
Sodium cyanide,
Sodium silicate,
Uranium oxide,
Zinc compounds.

CHAP

Organic chemicals

CHAPTER 29

Organic chemicals

1. This Chapter is to be taken to 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 following products, whether or not chemically defined :

(i) antibiotics;

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Prefrential Areas" w.e.f. (1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 Sch-, *ibid.* (w.e.f. 1-9-1978).

4. Ins. by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

5. Subs by Act 11 of 1983, s.44 & Sch.II.

6. Subs. by Act 11 of 1983, S.44 & Sch. II.

1[(ii)] glycosides, natural or reproduced by synthesis; their salts, ethers, esters and other derivatives;

1[(iii)] hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones;

1[(iv)] 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;

1[(v)] vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives; and

1[(vi)] sugar ethers and sugar esters, and their salts;

(d) products mentioned in (a), (b), or (c) above dissolved in water

(e) 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 solvent does not render the product particularly suitable for some types of use rather than for general use;

(f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser 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 added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;

2[(h) the following products, diluted to standard strength, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.]

2. In addition to those specified in Note 1 above, this Chapter also covers all chemicals, organic or inorganic, whether or not chemically defined, imported in packings not exceeding 1/2 kilogram or 1/2 litre and which can be identified with reference to their purity, marking or other features to show them to be meant for use solely as laboratory chemicals.

3. This Chapter does not cover :

(a) fats and oils, of fish and marine mammals, whether or not refined falling within Heading No. 15.01/06, or glycerol (Heading No. 15.08/13);

(b) ethyl alcohol (Heading No. 22.08 or 22.09);

(c) methane and propane (Heading No. 27.11);

(d) the compounds of carbon mentioned in Note 2 of Chapter 28;

(e) urea (Heading No. 31.02/05);

(f) colouring matter of vegetable or animal origin, synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores,

products of the kind known as optical bleaching agents substantive to the fibre, natural indigo and dye or other colouring matter put up in forms or packings of a kind sold by retail (Heading No. 32.04/12);

1. Sub-items (iii) to (vii) renumbered as sub-items (ii) to (vi) by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s. 4 and Sch., ibid., for item (h) (w.e.f. 1-9-1978).

37

1 [(g) enzymes (Chapter 35);]

2[(h) metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cubic centimetres (Chapter 36);

2[(ij)] products put up as charges for fire-extinguishers or put in fire extinguishing grenades and ink-removers put up in packings for sale by retail (Chapter 38) ; or

2[(k)] optical elements, for example, of ethylenediamine tartrate (Heading No. 90.01).

Heading No.	Sub-heading No. and description of article	Standard 3***	Pre-ferential Areas]	Rate of duty when rates of duty are protective	Duration
(1)	(2)	(3)	3***	5[(4)]	5[(5)]

29.01/45 Organic compounds including antibiotics, 6*** hormones, sulpha drugs, vitamins and other products specified in Notes 1 and 2 to this Chapter:

(1) Not elsewhere specified [100]8

(2) Acid cresylic [100]8 [94]8

(3) The following alcohols, namely, Isopropyl alcohol, Propyl alcohol [100]8

(4) The following hydrocarbons, [60]8 namely, Benzene, Ethyl benzene, Toluene, Xylene

(5) The following dye intermediates, namely, [100]8

C-Acid (2-Chloro-5-toluidine-4-Sulphonic acid or 6-chlorom-toluidine-4-sulphonic acid),

H-Acid,

I-Acid (2-naphthylamine

5-hydroxy-7-sulphonic acid),

J-Acid urea,

Aceto-acet-anilide,

Aceto-acet-o-chloro-anilide,

Aceto-acet-o-Toluidine,

Aceto acetic ester (ethyl/methyl),

1-amino-anthraquinone,

2-Amino-anthraquinone.
(Beta-amino-anthraquinone),

O-amino azo toluene
(2, 3/-dimethyl -4-amino-azo-benzene
or 4-ortho-toluyazo-ortho-toluidine),

-
1. Ins. by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).
 2. [items (g), (h) and (ij)] relettered as items (h), (ij), and (k) by s. 4 and Sch., ibid. (w.e.f. 1-9-1978);
 3. Column (4) and sub-heading "U.K." omitted by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).
 4. Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).
 5. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).
 - 6 The word enzymes," omitted by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).
 7. The entry "December 31st, 1977" omitted by Act 44 of 1980, s. 45 and Second Sch.
 8. Subs. by Act 11 of 1983, S.44 & Sch. II.

38

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates Standard 1*** ferential Areas] are pro- tective	2Pre- of duty	Duration
(1)	(2)	(3)	1***	3[(4)]	3[(5)]

29.01/45

--contd. Amino Iso G-acid

1-Amino-6-nitro-2-naphthol-4-Sulpho-
nic acid,

Anthraquinone

Beta naphthalene thioglycolic acid (2-
naphthyl thioglycolic (acid),

Beta Naphthol,

Benzidine sulphate/Benzidine dihyd-
ro chloride,

Benzoyl J-Acid
(2-Benoyl amino 5-naphthol-7-sulpho-
nic acid).

Chicago acid,

4-chloro-2-anisidine,

M-chloro aniline,

O-chloro aniline,

P-chloro aniline,
4-chloro-2-nitro anisole,
4-chloro-2-nitro Aniline,
M-chloro-para-xylene,
4-chloro-o-toluidine,
5-chloro-o-toluidine,
2: 5 dichloro aniline,
1: 4 diamino anthraquinone,
1: 5 diamino-anthraquinone,
2: 5 Dichloro nitro benzene,
Dimethylaniline,
2 :5-dimethyl-4-chlorophenyl thiogly-
colic acid,
Dimethyl sulphate,
Dinitrostilbene disulphonic acid
(4, 4/dinitrostilbene-2, 2/ -disulphonic
acid),
Gamma acid,
Meta-phenylene diamine,
Meta-toluylene diamine,
Nevile Winther acid,
M-Nitro-aniline,
O-nitro aniline,
P-nitro anisole,

P-nitrosophenol
(1-hydroxy-4-nitro benzene),

Ortho anisidine,

Ortho nitro-toluene

Ortho Toluidine,

M-nitro-p-toluidine (MNPT),

Para Anisidine,

Para Nitro-aniline

Para nitro-toluene,

Para nitro toluene sulphonic acid or

Para-nitro toluene-ortho-sulphonic acid
(toluene-4-nitro-2-sulphonic acid or
benzene-1-methyl-4-nitro-2-sulphonic
acid),

Para toluidine,

Para toluidine meta sulphonic acid,
Phenyl J. acid (2-phenylamino-5-naph-
thol-7-sulphonic acid or 2-phenylami-
no-5-hydroxy naphthalene-7-Sulpho-
nic acid),

Peri acid,

Rhoduline acid,

G-Salt,

R-salt (2-naphthol-3, 6-disulphonic acid
Sodium salt),

Schaeffer's acid (2-naphthol-6-sulphonic
acid),

1. Column(4)and sub-heading"U.K."omitted by Act 26 of 1978, s.4 and Sch., (w.e.f. 1-9-1978).

2. Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., ibid. (w.e.f. 1-9-1978).

39

Heading No.	Sub-heading No. and description of article	No. and des- Standard 1*** ferential Areas]	Rate of duty when rates 2Pre- of duty are pro- tective	Duration
(1)	(2)	(3) 1***	3[(4)]	3[(5)]

29.01/45 Sodium naphthionate/naph-
-contd. thionic acid.

Tobias acid (2-naphthy-
lamine-1-sulphonic acid, Tr-
ichloro venzene,

(6) The following dye
intermediates, namely [150]6

Daimino Stilbene Disulphonic
Acid (4, 4/diamino stilbene-2,
2/disulphonic acid,

Diethyl Meta Amino Phenol (Meta-
diethylamino Phenol), Metanilic
acid, Ortho-Toluidine,

Phenyl Peri Acid (Phenylamino

naphthalene-8-sulphonic acid),
Quinizarine

(1, 4-dihydroxy-anthraquinone).

(7)Fast colour bases ordinarily
used as coupling components [100]6

(8) Fast colour salts [100]6

(9) Naphthols ordinarily used as
coupling components [100]6

(10)The following compounds, namely, [100]6
Acids, not elsewhere specified,
Acetic acid,
Carbolic acid (phenol),
Citric acid,
Tartaric acid,
5***
Rennet essence.

(11) Aromatic chemicals, namely
such organic chemicals as are
ordinarily used for imparting
aroma to perfumery,cosmetics,
toilet products, food products, and
beverages

(12) Insecticide, Pesticide, and fu-
ngicide chemicals [100]6

(13) Pharmaceutical chemicals that
is, chemicals having prophylactic
or therapeutic value and used solely
or predominantly as drugs, not els-
ewhere specified [100]6 [90]6

(14) The following pharmaceutical
chemicals, namely, [100]6

Cocaine,

Alkaloids of opium and their deriva-
tives,

Alkaloids of cinchona and other
alkaloids which are chemically
identical with cinchona alkaloids.

(15) Antibiotics [100]6 [94]6

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978,
s.4 and Sch. (w.e.f.1-9-1978).

2 Subs. by s. 4 and Sch., ibid., for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch., ibid.(w.e.f. 1-9-1978).

4 The entry "December 31st, 1977" omitted by Act 44 of 1980,
s.45
and Second Sch.

5 The word "Camphor" omitted by Act 21 of 1979, s. 28 and
Second
Sch.

6 Subs. by Act 11 of 1983, S. 44 & Sch. II

40

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2Pre- of duty ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 3[(4)] 3[(5)]	

(16) Sulpha drugs [100]7 [94]7

(17) Vitamins [100]7 [94]7

(18) Saccharine and such other substances as the Central Government may by notification in the Official Gazette declare to be of a like nature or use to saccharine; and intermediates used in the manufacture of saccharine or such other substances and notified by the Central Government as aforesaid Rs.20 per Kilogram

(19) Laboratory chemicals, organic and inorganic as defined in Note 2 to this Chapter.

4[(20) Caprolactam and Dimethyl terephthalate [150]7 140]

5[(21) Camphor [150]7

6[(22) Aniline (aniline oil) [150]7

CHAP

Pharmaceutical products

CHAPTER 30

Pharmaceutical products

NOTES

1. For the purposes of Heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within Heading No.30.02 or 30.04/05 which are either :

(a) products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or

(b) unmixed products suitable for such uses put up in measured doses or in forms or in packing of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Note 3 (c) to this Chapter, the following are to be treated :

(A) As unmixed products

- (1) unmixed products dissolved in water,
- (2) all goods falling in Chapter 28 or 29; and
- (3) simple vegetable extracts falling within Heading No. 13.03, merely standardised or dissolved in any solvent.

(B) As products which have been mixed :

- (1) colloidal solutions and suspensions (other than colloidal sulphur);

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch.(w.e.f.1-9-1978).

2 Subs.by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch.,ibid., (w.e.f. 1-9-1978).

4 Ins. by Act 66 of 1976, s. 34 and Third Sch.

5 Ins. by Act 21 of 1979, s. 28 and Second Sch.

6 Ins. by Act 14 of 1982, s. 43 and Second Sch.

7 Subs. & ins. by Act 11 of 1983, S. 44 & Sch. II

41

(2) vegetable extracts obtained by the treatment of mixtures

of vegetable materials; and

(3) salts and concentrates obtained by evaporating natural mineral waters.

2.The Headings of this Chapter are to be taken not to apply to:

(a) aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (Chapter 33);

(b) dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within Chapter 33; or

(c) soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap falling within Chapter 34, containing added medicaments.

3. In Heading No. 30.04/05, "other pharmaceutical goods" is to be taken to apply, add to apply only, to :

(a) sterile laminaria and sterile laminaria tents:

(b) sterile absorbable surgical haemostatics;

(c) opacifying preparations for X-ray examination and diagnostic reagents (excluding those of Heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;

(d) blood-grouping reagents;

(e) dental cements and other dental filling; and

(f) first-aid boxes and kits.

Heading Sub-heading No. and des- Rate of duty Duration
No. cription of article when rates

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei \(at\) inde.eu](mailto:kanzlei(at)inde.eu)

Standard 1*** 2Pre- of duty
ferential Areas] are pro-
tective

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	4[100] 4[90]
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products .	4[100] 4[90]
30.03	Medicaments (including veterinary medicaments):	
	(1)Not elsewhere specified	4[100] 4[90]
	(2) Medicaments containing spirit	
	4[Rs.24 per litre 4[24 per litre or 100 whichever is higher plus Rs. 5	
	Rs.5 per litre]. per litre.]	
30.04/05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances put up in retail packings for medical or surgical purposes; sterile surgical suture materials and other pharmaceutical goods specified in Note 3 to this Chapter	

1.Column (4) and sub-heading "U.K." omitted by Act 26 of 19798, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4. Subs. by Act 11 of 1983, S. 44 & Sch. II.

42

CHAP

Fertilisers an allied chemicals

CHAPTER 31

Fertilisers an allied chemicals

NOTES

1.Heading No. 31.02/05 includes the following :

(A)Goods which answer to one other of the descriptions given below :

(i)Sodium nitrate containing not more than 16.3 per cent, by weight of nitrogen;

(ii) Ammonium nitrate, whether or not pure;

(iii) Ammonium sulphonitrate, whether or not pure;

- (iv) Ammonium sulphate, whether or not pure;
- (v) Calcium nitrate containing not more than 16 per cent, by weight of nitrogen;
- (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
- (vii) Calcium cyanamide containing not more than 25 per cent by weight of nitrogen, whether or not treated with oil; and
- (viii) Urea, whether or not pure;
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together;
- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances;
- (D) Liquid fertilisers consisting of the goods described in (A) (ii) or (A) (vii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution;
- (E) Goods which answer to one or other of the descriptions given below :
 - (i) basic slag;
 - (ii) disintegrated (calcined) calcium phosphates (thermophosphates, and fused phosphates) and calcined natural aluminium calcium phosphates;
 - (iii) superphosphates (single, double or triple);
 - (iv) calcium hydrogen phosphate containing not less than 0.2 per cent by weight of fluorine;
- (F) Fertilisers consisting of any of the goods described in (E) above, but without quantitative criteria, mixed together;
- (G) Fertilisers consisting of any of the goods described in (E) or (F) above, but without quantitative criteria, mixed

with chalk, gypsum or other inorganic non-fertilising substances;

(H) Goods which answer to one or other of the descriptions given below

(i) crude natural potassium salts (for example, carnallite, kainite and sylvinite);

(ii) crude potassium salts obtained by the treatment of residues of beet molasses;

43

(iii) potassium chloride, whether or not pure, except as provided in Note 3 (c) below;

(iv) potassium sulphates containing not more than 52 per cent. by weight of K₂O;

(v) magnesium sulphate-potassium sulphate containing not more than 30 per cent by weight of K₂O; any of the goods described in (1-1) above,

(IJ) Fertilisers consisting of but without quantitative criteria, mixed together; and

(K) Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof.

2. For the purpose of the quantitative criteria specified in Notes 1(A) 1(E) and 1 (H) above, the calculation is to be made on the dry anhydrous product.

3. This Chapter does not cover:

(a) animal blood of Chapter

(b) separate chemically defined compounds [other than those answering to the descriptions in Note 1(A), 1(E), 1(H), or

1(K) above]; or

(c) cultured potassium chloride crystals (other than optical elements) weighing not less than 21/2 than grams each, of Chapter 38; optical elements of potassium chloride (Heading No. 90.01).

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2Pre- of duty ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 3[(4)] 3[(5)]	

31.01 Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated Free

31.02/05 Mineral or chemical fertilizers, nitrogenous: phosphatic or potassic, and other fertilizers :

(1) Not elsewhere specified 60

(2) Ammonium nitrate 60

(3) Monoammonium and diammonium or thophosphates, whether or not pure and mixtures thereof 60 .

(4) Ammonium sulphate Free

(5)Potassium chloride(muriate-of potash) 60

(6)Potassium sulphate containing not more than 52 per cent-by weight of K2O Fee

(7) Sodium nitrate containing
not more than 16.3 per cent by
weight of nitrogen Fee

(8) Urea 60

(9) Composite fertilizers Fee

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

44

CHAP

Tanning and dyeing extracts; tannins and their derivatives; dyes
colours,
paints and varnishes; putty, fillers and stoppings; inks

CHAPTER 32

Tanning and dyeing extracts; tannins and their derivatives; dyes
colours, paints and varnishes; putty, fillers and stoppings; inks

NOTES

1. This Chapter does not cover:

(a) separate chemically defined elements and compounds
(except colouring matter of vegetable or including pigment
dyestuffs, including pigment dyestuffs, optical bleaching

agents substantive to the fibre and products of a kind used as luminophores whether organic or inorganic; natural indigo; dyes or other colouring matter in forms or packings of a kind sold by retail); or

(b) tannates and other and other tannin Chapter 29 or 35.

1[2. Heading No. 32.04/12 is to be taken to include mixtures of stabilised diazonium salts and couplers for the production of azo dyes.]

3. Heading No. 32.04/12 is to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar material or as ingredients in preparations for printing textiles.

4. Heading No. 32.04/12 is also to be taken to include solutions (other than collodions) consisting of any of the products specified in Heading No. 39.01/06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50 per cent. of the weight of the solution.

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

6. In Heading No. 32.04/12, "stamping foils" is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) thin sheets composed of metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Heading Sub-heading No. and des- Rate of duty Duration
No. cription of article when rates

Standard 1*** 2Pre- of duty
ferential Areas] are pro-
tective

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]
-----	-----	------------------------

5[32.01/03 Tanning extracts of vegetable
origin, tanning (tannic ac-
ids) and their derivatives,
synthetic organic tanning substa-
nces and inorganic tanning subst-
ances; tanning preparations, wh-
ether or not containing natural
tanning materials;

Enzymatic preparations for pre-
tanning (for example, of enzym-
atic, pancreatic or bacterial
origin) :

(1)Not elsewhere specified 6[100]

1. Subs. by Act 26 of 1978, s. 4 and Sch., for Note 2 (w.e.f. 1-9-1978).

2. Column (4) and sub-heading "U.K." omitted by s. 4 and Sch.,
ibid. (w.e.f. 1-9-1978).

3.Subs. by s. 4 and Sch., ibid., for sub-heading "Other
Preferential Areas' , (w.e.f. 1-9-1978).

4.Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch., ibid. (w.e.f. 1.9-1978).

5. Subs. S'. 4 and Sch., Ibid., for Heading No s. 32.01 and
32.02/03 (w.e.f. 1-9-1978),

6. Subs. by Act 11 of 1983, S. 44 & Sch. II.

Heading No.	Sub-heading No. and description of article	Standard 1*** 2Pre-ferential Areas]	Rate of duty when rates are protective	Duration
-------------	--	-------------------------------------	--	----------

(1)	(2)	(3) 1*** 3[(4)]	3[(5)]	
-----	-----	-----------------	--------	--

32.01/03
-contd.

(2) Gambier [100]6 [90]6

(3) Mineral tanning and tanning [60]6
extracts of vegetable origin other
than Gambiner

32.04/12 Colouring matter; synthetic organic dyestuffs (including pigment dyestuffs); products of a kind used as luminophores; optical bleaching agents substantive to the fibre; 4[prepared pigments and prepared opacifiers]; colour lakes; paints, varnishes and enamels; prepared driers; putty, fillers and stoppings; glass frit and other glass in the form of powder, granules or flakes; stamping foils:

(1) Not elsewhere specified 5[150]

(2) Pigment dyestuffs 5[150]

(3) Synthetic organic dyestuffs, [150]6
not elsewhere specified

(4) Azodyes [150]6

(5) Sulphur dyes [150]6

(6) Vat dyes including solubilised
vats [150]6

(7) optical bleaching agents [150]6

32.13 32.13 Writing ink, printing ink and
other inks [100]6

CHAP

Essential oils and resinoids; perfumery, cosmetics and toilet
preparations

CHAPTER 33

Essential oils and resinoids; perfumery, cosmetics and toilet
preparations

NOTE

This Chapter does not cover

(a) compound alcoholic preparations (known as "concentrated
extracts") for the manufacture of beverages of Heading No.
22.09;

(b) soap; organic surface-active products and preparations
for use as soap, in the form of bars, cakes, or moulded
pieces or shapes, whether or not combined with soap falling
within Chapter 34; or

(c) spirits of turpentine or other products falling within
Chapter 38.

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978,
by
s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by S. 4 and Sch., ibid. (w.e.f. 1-9-1978).

4 Subs. by s. 4 and Sch., ibid., for "prepared pigments" (w.e.f. 1-9-1978).

5 subs Act 14 of 1982, s. 43 and Second Sch.

6 Subs. by Act 11 of 1983, S. 44 & Sch. II.

46

Heading No.	Sub-heading No. and description of article	Standard 1***	2Pre-ferential Areas]	Rate of duty when rates are protective	Duration
(1)	(2)	(3) 1***	3[(4)]	3[(5)]	

33.01/06 Essential oils, nature or synthetic; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses; concretes and absolutes; resins; perfumery, cosmetics and toilet preparations; room deodorisers :

(1) Not elsewhere specified 4[150]

(2) Natural essential oils of citronella, cinnamon and cinnamon leaf

CHAP

Soap, organic surface-active agents, washing preparations,
lubricating
preparations, artificial waxes, prepared waxes, polishing and
scouring
preparations, candles and similar articles, modelling

CHAPTER 34

Soap, organic surface-active agents, washing preparations,
lubricating
preparations, artificial waxes, prepared waxes, polishing and
scouring
preparations, candles and similar articles, modelling pastes and
"dental waxes"

NOTES

1. This Chapter does not cover :

(a) separate chemically defined compounds; or

(b) dentifrices, shaving creams or shampoos containing soap
or organic surface-active agents (Chapter 33).

2. In this Chapter, the express " soap " is to be taken to apply
only to soap soluble in water. Soap and organic surface-active
products and preparations for use as soap, in the form of bars, cakes
or moulded pieces or ,shapes, whether or not combined with
soap
falling within Chapter 34 may contain added substances '(for
example,
disinfectants, abrasive powders, fillers or medicaments). Products
containing abrasive powders in any form remain classified in this
Chapter.

3. The reference in this Chapter to petroleum oils and oils
obtained from bituminous minerals is to be taken to apply to the
products defined in Note 3 to Chapter 27.

4. "Prepared waxes, not emulsified or containing solvents" is to
be taken to apply only to :

(a) mixtures of animal waxes., mixtures of vegetable waxes or mixture of artificial waxes;

(b) mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and

(c) mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

5. This Chapter is to be taken not to apply to :

(a) waxes falling within Heading No. 27.12/13; or

(b) separate animal waxes and separate vegetable waxes, merely coloured.

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., ibid, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid, (w.e.f. 1-9-1978).

47

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2Pre-ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]

34.01/07 Soap, organic surface-active agents, surface-active preparations, washing preparations, lubricating preparations (excluding preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals), artificial waxes, prepared waxes not emulsified or containing solvents, polishing and scouring preparations, candles and similar articles, modelling pastes. and dental waxes :

(1) Not elsewhere specified [150]9

(2) Artificial waxes, prepared waxes, lubricating preparations and preparations of a kind known as "dental wax" or "dental impression compounds" [100]9

(3) Organic surface-active agents and surface-active preparations [100]9 9[90]

CHAP

4[Albuminoidal substances; glues; enzymes]

CHAPTER 35

4[Albuminoidal substances; glues; enzymes]

NOTES

5[1. This Chapter does not cover :

(a) yeasts (Chapter 21);

(b) medicaments (Heading No. 30.03);

(c) enzymatic preparations for pre-tanning (Heading No. 32.01/03);

(d) enzymatic soaking or washing preparations and other products of Chapter 34; or

(e) gelatin products of the printing industry (Chapter 49).]

2. In this Chapter, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 per cent.

Such products with a reducing sugar content exceeding 10 per cent. fall in Heading No. 17.02.

6[3. This Chapter also covers products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kilogram.]

Heading No.	Sub-heading No. and description of article	Standard 1***	2Pre-ferential Areas]	Rate of duty when rates are protective	Duration
(1)	(2)	(3) 1***	3[(4)]	3[(5)]	

7[35.01/07] The following substances and their derivatives, namely casein, albumins, gelatin (whether or not coloured or surfaceworked), peptones and other protein substances; is in glass; hide powder; dextrins soluble or roasted starches; 8[enzymes; prepared enzymes and glues not elsewhere specified or included]:

(1) Not elsewhere specified [100]9

(2) Gelatin, refined [100]9

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3."Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

4. Subs. by s. 4 and Sch., ibid, for the title (w.e.f. 1-9-1978).

5. Subs. by s.4 and Sch., ibid., for Note 1 (w.e.f. 1-9-1978).

6. Ins. by s. 4 and Sch., ibid., (w e.f. 1-9-1978).

7. Subs. by s.4 and Sch., ibid, for 35.01/06(w.e.f.1-9-1978).

8. "Subs. by a. 4 and Sch., ibid., for certain words (w.e.f. 1-9-1978).

9. Subs. by Act 11 of 1983, S. 44 & Sch. II.

48

CHAP

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

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 2 (b) below.

2. 1[The expression "articles of combustible materials" in this Chapter is to be taken to apply 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 fuel (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cubic centimetres; and

(c) resin torches, firelighters and the like.

Heading No.	Sub-heading No. and description of article	No. and description of article	Rate of duty when rates are protective	Duration
		Standard 1*** 2Pre-ferential Areas]	of duty are protective	

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]
-----	-----	------------------------

36.01/08 1[Explosives including percussion and detonating caps; igniters; detonators; detonating and safety fuse]; pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets); matches; pyrophoric alloys and 1[articles of combustible materials]

CHAP

Photographic and cinematographic goods

CHAPTER 37

Photographic and cinematographic goods

NOTES

1. This Chapter does not cover waste or scrap materials.
2. This Chapter covers:

(a) chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and

(b) unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

This Chapter does not cover photographic pastes or gums, varnishes or similar products.

1 Subs. by Act 26 of 1978, s. 4 and Sch., for certain words (w.e.f. 1-9-1978).

2 Column (4) and sub-heading "U.K." omitted by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

3 Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1971)

4 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

5 Subs. by act 11 of 1983, S. 44 & Sch. II.

49

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2Pre-ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 3[(4)] 3[(5)]	

37.01/08 Photographic plates and film, sensitised, whether or not exposed or developed; sensitised paper, Paperboard and cloth (including those used in X-ray, electrocardiographic, recording and photo-copying work) whether or not exposed but not developed; cinematograph film; chemical products and flash light materials of a kind and in a form suitable for use in photography as specified in Note 2 to this Chapter :

(1) Not elsewhere specified 100

(2) Cinematograph film, not exposed 4[Re. 1.00 not exposed per linear meter.]
5[Explanation.-For the purposes of this sub-heading, where a film is designed with a view to different vertical sections thereof being exposed separately, its length shall be

deemed to be the
aggregate of the lengths
of all such sections.]

(3) Cinematograph film, 6[40 ad valorem]

(4) X-ray film 60

CHAP

Miscellaneous chemical products

CHAPTER 38

Miscellaneous chemical products

NOTES

1. This Chapter does not covered--

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

(1) artificial graphite;

(2)disinfectants, insecticides, fungicides, 7[herbicides],
antisprouting products, rat poisons 8[plant-growth
regulators] and similar products, put up in forms or packings
or as articles;

(3) products put up as charges for fire-extinguishing or
put up in fire-extinguishing grenades;

(4) products specified in Note 2(d), 2(g), 2(k) or 2(q)
below;

(b) mixtures of chemicals and foodstuffs of a kind used in
the preparation of human foodstuffs (generally, Chapter

(c) medicaments (Heading No. 30.03)

2. The following goods are to be taken to fall within this within any other Chapter of the Schedule :

(a) activated natural mineral products;

(b) ceramic firing testers, fusible

1 column (4) and sub-heading "U..K". omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Column (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4 Subs. by Act 44 of 1980, s. 45 and Second Sch. 5Ins. by Act 19 of 1978, s. 34.

6 Subs. by Act 29 of 1977, s. 31 and Second Sch.

7 Sub. by Act 26 of 1978, s.4 and Sch., for "weed killers" (w.e.f. 1-9. 1978).

8 Ins. by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

50

(c) composite solvents and thinners for varnishes and similar products;

(d) cultured crystals (other than optical elements) weighing not less than 2.5 grams each, of magnesium oxide or of the halides of the alkali of the alkaline-earth metals;

(e) fluxes and other auxiliary preparations for soldering, brazing welding;

(f) fusel oils;

- (g) ink removers put up in packings for sale by retail;
- (h) mixed alkylenes with a very low degree of polymerisation;
- (ij) pickling preparations for metal surfaces;
- (k) plasters specially prepared for use in dentistry;
- (l) prepared additives for mineral oils;
- (m) prepared culture media for development of micro-organisms;
- (n) prepared glazings, prepared dressings and prepared mordants a kind used in textile, paper, leather or like industries;
- (o) rosin and resin acids and their derivatives other than ester gums falling within Heading No. 39.01/06;
- (p) spirits of turpentine and other terpenic solvents produced distillation or other treatment of coniferous woods;
- (q) stencil correctors put up in packings for sale by retail;
- (r) wood tars, wood tar oils and wood naphtha; and
- (s) chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Heading No.	Sub-heading	No. and description of article	Rate of duty when rates are protective	Duration of duty
(1)	(2)	(3) 1*** 2Pre-ferential Areas]	3[(4)]	3[(5)]

- 38.01/19 Chemical products and pre-
parations of the che-
mical or allied industries
(including those consisti-
ng of mixtures of natural
products), not elsewhere
specified or included; resi-
dual products of the chem-
ical or allied industries,
not elsewhere specified or in-
cluded;
- (1) Not elsewhere specified [100]4
- (2) Activated carbon [100]4 [90]4
- (3) Anti-knock preparations and
prepared additives for mineral
oils [100]4
- (4) Artificial graphite [100]4 [90]4
- (5) Compound catalysts [100]4 [90]4
- (6) Plasticisers, not elsewhere
specified [100]4 [90]4
- (7) Prepared rubber chemicals [100]4 [90]4
- (8) Stockholm tar, refined [60]4 [90]4
- (9) Water treatment chemicals,
not else where specified [100]4 [90]4
-

1 Column (4) and sub-heading "U.K., omitted by Act 26 of 1978, s.
4 and Sch. (w.e.f.1-9-1978)

2 Subs. by s. 4 and Sch., ibid., for sub-heading "Other
Preferential Areas" (w.e.f.1-9-1978)

3 Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and (w.e.f. 1-9-1978).

4 Subs. by Act 11 of 1983, S. 44 & Sch. II.

51

CHAP

Artificial resins and plastic materials, cellulose esters and ethers;
articles
thereof

CHAPTER 39

Artificial resins and plastic materials, cellulose esters and ethers;
articles thereof

NOTES

1. This Chapter does not cover:

- (a) stamping foils of Heading No. 32.04/12;
- (b) artificial waxes (Chapter 34);
- (c) synthetic: rubber, as defined for the purposes of Chapter 40
or articles thereof;
- (d) saddlery or harness or travel goods, handbags or other
receptacles falling within Chapter 42;
- (e) plaits, wickerwork or other articles falling within
Chapter 46;
- (f) goods falling within Section XI (textiles and textile
article);
- (g) footwear, headgear, umbrellas, sunshades, walking
sticks, whips, 1[riding-crops or parts thereof] or other
articles falling within Section XII:

(h) imitation jewellery falling within Heading No. 71.16;

(ij) articles falling within Section XVI (machines and mechanical or electrical appliances):

(k) parts of aircraft or vehicles falling within Section XVII;

(l) optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;

(m) articles falling within Chapter 91 (for example, clock or watch cases);

(n) musical instruments or parts thereof or other articles falling within Chapter 92;

(o) furniture and other articles of Chapter 94;

(p) articles falling within Chapter 96;

(q) articles falling within Chapter 97 (for example, toys, games and sports requisites); or

(r) 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 or other articles falling within Chapter 98.

2. In Heading No. 39.01/06 "condensation, polycondensation, polyaddition, polymerisation and copolymerisation products" are to be

taken to apply only to goods of a kind produced by chemical synthesis

answering to one of the following descriptions:

(a) artificial plastics including artificial resins;

(b) silicones;

(c) resins, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.

3.Heading No. 39.01/06 is to be taken to apply to materials in the follow forms only:

- (a) liquid or pasty (including emulsions, dispersions and solutions);
- (b) blocks, lumps, powders (including moulding powders) granules, flasks and similar bulk forms;
- (c) monofil of which any cross-sectional dimension exceeds one millimetre; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;

1 Subs by Act 26 of 1978 s. 4 and Sch, for certain words (w.e.f. 1-9-1978).

52

(d) plates, sheets, film, foil and strip (other than that classified in Heading No. 51.01/03 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use); and

(e) waste and scrap.

Heading Sub-heading No. and des- Rate of duty Duration
No. cription of article when rates
Standard 1*** 2Pre- of duty
ferential Areas] are pro-
tective

(1) (2) (3) 1*** 3[(4)] 3[(5)]

4[39.01/06 Condensation,

polycondensation and polyaddition
 products, whether or not modified
 or polymerised, and whether or not
 linear (for example, pheno-plasts,
 aminoplasts, alkyds,
 polyallyl esters and other
 unsaturated polyesters, silicones);
 polymerisation and co-
 polymerisation products (for
 example, polyethylene, po-
 lytetrahaloethylenes,
 polyisobutylene, polystyrene,
 polyvinyl chloride, polyvinyl
 acetate, polyvinyl chloroacetate
 and other polyvinyl derivatives,
 polyacrylic and polymethacrylic
 derivatives, coumaroneindene
 resins); regenerated cellulose;
 cellulose nitrate, cellulose ace-
 tate and other cellylose esters,
 cellulose ethers and other,
 chemical derivatives of cellulose,
 plasticised or not (for example,
 collodions, celluloid); vulcanised
 fibre; hardened proteins (for
 example, hardened case in and
 hardened gelatin); natural resins
 modified by fusion (run gums)
 artificial resins obtained by
 esterification of natural resins or
 of resinic acids (ester gums);
 chemical derivatives of natural
 rubber (for example, chlorinated
 rubber, rubber hydrochloride,
 oxidised rubber, cyclised rubber);
 other high polymers, artificial
 resins and artificial plastic
 materials, including alginic acid,
 its salts and esters; linosyn 6[200]

39.07 Articles of the materials
 described in Heading No. 39.01/06 100

CHAP

Rubber, synthetic rubber, factice, and articles thereof

CHAPTER 40

Rubber, synthetic rubber, factice, and articles thereof

NOTE

1. Except where the context otherwise requires, throughout this Schedule "rubber" means the following products, whether or not vulcanised or hardened; natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and dectice derived from oils, and such substances reclaimed.

2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI :

(a) knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting of rubberised

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978)

2 Subs. by s. 4 and Sch., *ibid.*, for the sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978)

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

4 Subs. by s. 4 and Sch., *ibid.*, for Heading No. 39.01/06 (w.e.f. 1-9-1978).

5 Subs. by Act 14 of 1982, s. 43 and Second Sch.

6 Subs. by Act 11 of 1983, S. 44 & Sch. II

knitted or crocheted fabric, of Heading No. 40.05/16, other fabric or articles thereof;

(b) textile hosepiping and similar textile tubing, internally coated or lined with rubber (Heading No. 59.01/15);

(c) Woven textile fabrics (other than the goods of Heading No. 40.05/16) impregnated, coated covered or laminated with rubber:

(i) weighing not more than 1.5 kilograms per square meter; or

(ii) weighing more than 1.5 kilograms per square metre and containing more than 50 per cent. by weight of textile material;
and articles of those fabrics;

(d) felt impregnated or coated with rubber and containing more than 50 per cent. by weight of textile material and articles thereof;

(e) bonded fibre fabrics and similar bonded yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

(f) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and article thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles, thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

3. The following are also not covered by this Chapter:

(a) footwear or parts thereof falling within Chapter 64;

(b) headgear or parts thereof (including bathing caps) falling within Chapter 65;

(c) mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), or hardened rubber falling within Section XVI;

(d) articles falling within Chapter 90, 92, 94, or 96;

(e) articles falling within Chapter 97 (other than sports gloves and goods falling within sub-heading (2) of Heading No. 40.05/16); or

(f) buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In this Chapter, the expression "synthetic rubber" is to be taken to apply to;

(a) unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18 Deg. and 29 Deg. 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.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butly rubber (IIR);

(b) thioplasts (TM); and

(c) natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and 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. Heading No 40.01/04 is to be taken not to apply to:

(a) natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermosensitive and electro-positive latex are to be classified in this Heading;

(b) rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or

(c) mixture of any of the products specified in Note. 1 to this Chapter, whether or not compounded with any other substance.

This condition is, however, not applicable to reclaimed, waste or scrap rubber falling within this Heading.

6. Transmission, conveyor or elevator belts or belting or textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber are to be classified in Heading No. 40.05/16.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates	Duration
	Standard 1*** 2[Pre-ferential Areas]	of duty are protective	

(1) (2) (3) 1*** 3[(4)] 5[(5)]

40.01/04 Raw rubber, natural or synthetic; rubber latex, natural or synthetic (including mixtures thereof) whether or not prevulcanised; balata, gutta-percha and similar natural gums; factice derived from oils; reclaimed rubber; waste and scrap of unhardened rubber 5[60]

40.05/16 Preparations (including master batches) of natural or synthetic rubber; manufacture of natural or synthetic rubber, whether or not elsewhere specified; 4[vulcanised rubber thread and cord, whether or not textile covered, and textile, thread covered or impregnated with vulcanised rubber;] waste and scrap of hardened rubber:

(1) Not elsewhere specified .. 100

(2) Rubber tyres and tubes for wheels of all kinds 100

(3) Transmission, conveyor or elevator belts of belting of vulcanised rubber 40

CHAP

Raw hides and skins (other than furskins and leather

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 (Chapter 5);

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2Subs. by S. 4 and Sch., ibid., for sub-heading :Other Preferential Areas:" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., ibid. (w.e.f. 1-9-1978).

4Ins. by s. 4 and Sc., ibid., (w.e.f. 1-9-1978).

5Subs. by Act 11 of 1983, s. 44 & Sch. II.

55

(b) birdskins or parts of birdskins, with their feathers or down, falling within Chapter 5 or 67; or

(c) hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Heading No. 41.01, namely, raw hides or skins the hair on, or bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goods and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout this Schedule, "composition leather" is to be taken to mean only substances with a basis of leather or leather fibre, in slabs, sheets or rolls.

Heading No.	Sub-heading No. and description of article	Standard 1*** 2[Pre-ferential Areas]	Rate of duty when rates are protective	Duration
-------------	--	--------------------------------------	--	----------

(1)	(2)	(3)	1*** 3[(4)]	5[(5)]
-----	-----	-----	-------------	--------

41.01 Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheep-skins in the wool. Free

41.02/10 Bovine cattle leather including buffalo leather) and equine leather sheep and lamb skin leather, other kinds of leather including composition leather; parings and other waste of leather or of composition leather . 60

CHAP

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

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. This Chapter does not cover:

- (a) sterile surgical catgut and similar sterile suture materials (Heading No. 30.04/05);
- (b) articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (Chapter 43);
- (c) string or net bags of Section XI;
- (d) articles falling within Chapter 64;
- (e) headgear or parts thereof falling within Chapter 65;
- (f) whips, riding-crops or other articles of Chapter 66;
- (g) strings, skins for drums and the like, and other parts of musical instruments (Chapter 92);

 1. Columns (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f 1-9-1978).

2. Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 Sch. *ibid.* (w.e.f. 1-9-1978).

56

- (h) furniture or parts of furniture (Chapter 94);
- (ij) article falling within Chapter 97 (for example, toys, games and sports requisites); or
- (k) buttons, studs, cuv-links, press fasteners, including snapfasteners and press-tuds, and blanks and parts of such article, falling within Chapter 71 or Heading No. 98.01/02.

2. In this Chapter, "other articles of leather" is to be taken to apply, inter alia, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates Standard 1*** 2[Pre- ferential Areas] are pro- tective	Duration
(1)	(2)	(3)	1*** 3[(4)]	5[(5)]
42.01/06	Saddlery and harness, of any material; travel goods (for example; trunks and suit-cases), handbags, purses, brief-cases and similar containers (but excluding articles of basket-work and wicker-work); other articles of leather or of composition leather; articles made from gut or similar materials		100	

CHAP

Furskins and artificial fur; manufactures thereof

CHAPTER 43

Furskins and artificial fur; manufactures thereof

NOTES

1. Throughout this Schedule, references to furskins, other than to raw furskins, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This does not over:

- (a) birdskins or parts of birdskins, with their feathers or down, falling within Chapter 5 or 67;
- (b) raw hides or skins, with the hair on, of a kind falling within Chapter 41 [see Note 1 (c) to that Chapter];
- (c) gloves consisting of leather and furskin or of leather and artificial fur (Chapter 42);
- (d) article falling within Chapter 64;
- (e) headgear or parts thereof falling within Chapter 65; or
- (f) article falling within Chapter 97 (for example, toys games and sports requisites).

3. 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 classified in this Chapter.

1. Columns (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by S. 4 Sch., *ibid.*, for sub-heading "other Preferential Areas" (w.e.f 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by S. 4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

57

4. Throughout this Schedule, "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

include imitation furskins obtained by weaving (Heading No. 58.04/10).

Heading No.	Sub-heading No. and description of article	Standard 1*** 2[Pre-ferential Areas]	Rate of duty when rates are protective	Duration
(1)	(2)	(3)	1*** 3[(4)]	5[(5)]
43.01/04	Furskins and artificial fur and articles made thereof. . . .	100	...	...

CHAP

Wood and articles of wood; wood charcoal

CHAPTER 44

Wood and articles of wood; wood charcoal

NOTES

1. This Chapter does not cover:

- (a) wood of kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (Heading No. 12.07);
- (b) wood of a kind used primarily in dyeing or in tanning 4[(Chapter 14)];
- (c) activated charcoal (Chapter 38);
- (d) articles falling within Chapter 46;

- (e) footwear or parts thereof falling within Chapter 14;
- (f) goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (g) good falling within Chapter 68;
- (h) imitation jewellery falling within Heading No. 71.16;
- (ij) goods falling within Section XVII (for example, wheelwrights' wares);
- (k) goods falling within Chapter 91 (for example, clocks and clock cases);
- (l) musical instruments or parts thereof (Chapter 92);
- (m) parts of firearms (Chapter 93);
- (n) furniture or parts thereof falling chapter 94;
- (o) articles falling within (Chapter 97 (for example, toys, games and sports requisites);

1. Columns (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4. Subs. by s. 4 and Sch., *ibid.*, for Heading No. 13.01 (w.e.f. 1-9-1978).

(p) smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98; or

(q) wooden tools in which metal parts form the blade, working edge, working surface or other working part.

2. In this Chapter, "improved 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. This Chapter covers articles of the respective 1[descriptions of fibre building board, plywood], cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

Heading No.	Sub-heading No. and description of article	No. and description of article	Rate of duty when rates are protective	Duration
		Standard 1*** 3Pre-ferential Areas]	of duty	
(1)	(2)	(3) 1*** 4[(4)]	4[(5)]	

5[44.01/28 Wood in the rough, fuel wood, wood-waste and wood charcoal; wood flour and wood wool; sawn and dressed timber; veneered wood, plywood, cellular wood, improved wood and reconstituted wood; fibre, building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders; spools, bobbins and the like of turned wood; articles of wood, not elsewhere specified :

(1) Not elsewhere specified..... 60

(2) Fiber building board of wood
other vegetable material, whether
or not bonded with natural or
artificial resins or with other
organic binders. 100

CHAP

Cork and articles of cork

CHAPTER 45

Cork and articles of cork

NOTE

This Chapter does not cover:

- (a) footwear or parts of footwear falling within Chapter 64;
- (b) headgear or parts of headgear falling within Chapter 65;
or
- (c) articles falling within Chapter 97 (for example, toys,
games and sports requisites).

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates Standard 2*** 3[Pre- of duty ferential Areas] are pro- tective	Duration
----------------	------------------------------------	-------------------------------------	--	----------

(1)	(2)	(3) 2*** 4[(4)] 4[(5)]
-----	-----	------------------------

45.01/04 Natural or agglomerated cork and
article thereof; waste cork..... 6[60]

1. Subs. by Act 26 of 1978, s.4 and Sch, for certain words
(w.e.f. 1-9-1978).

2. Column (4) and Sub-heading "U.K" omitted by s.4 and Sch.,
ibid., w.e.f. 1-9-1978.

3. Subs. by s.4 and Sch., ibid., for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

4. Column (5) and (6) renumbered as columns (4) and (5)
respectively by s.4 and Sch., ibid.

5. Subs. by s.4 and Sch., ibid., for Heading No. 44.01/28 (w.e.f.
1-9-1978).

6. Subs. by Act 14 of 1982, s.43 and Second Sch.

59

CHAP

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

CHAPTER 46

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

NOTES

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

1. In this Chapter, "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.

2. This Chapter does not cover :

(a) twine, cordage, ropes or cables, plaited or not (Heading No. 59.01/15);

(b) footwear or headgear or parts thereof falling within Chapter 64 or 65;

(c) vehicles and bodies for vehicles, of basketware (Chapter 87); or

(d) furniture or parts thereof (Chapter 94).

3. Throughout this Schedule, "horsehair" means hair of the manes and tails of equine or bovine animals.

Heading No.	Sub-heading	No. and description of article	Rate of duty when rates are protective	Duration
(1)	(2)	(3) 1*** 2[Pre-ferential Areas]	3[(4)]	3[(5)]

46.01/03 Articles made of plaiting materials, including matting, mats and screens, basketwork and wicker work..... 60

CHAP

Paper-making material

CHAPTER 47

Paper-making material

Heading No.	Sub-heading cription of article	No. and des- cription of article	Standard 1*** 2[Pre-ferential Areas]	Rate of duty when rates of duty are pro- tective	Duration
-------------	------------------------------------	-------------------------------------	--------------------------------------	--	----------

(1)	(2)	(3)	1*** 3[(4)]	3[(5)]
-----	-----	-----	-------------	--------

47.01	Pulp derived by machanical or chemical means from any fibrous vegetable material		40	
-------	--	--	----	--

47.02	Waste paper and paperboard; scrap article of paper or of paperboard, fit only for use in paper-making		100	
-------	---	--	-----	--

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "other Preferential Areas" (w.e.f. 1-9-1978).

3. Column (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch. *ibid.*, (w.e.f. 1-9-1978).

CHAP

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

CHAPTER 48

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

NOTES

1. This Chapter does not cover :

- (a) stamping foils of Heading No. 32.04/12;
- (b) perfume and cosmetic papers (Chapter 33);
- (c) soap papers, paper impregnated or coated with detergent, and cellulose wadding impregnated with polishes, creams or similar preparations (Chapter 34);
- (d) paper or paperboard, sensitised (Chapter 37);
- (e) paper-reinforced stratified artificial plastic sheeting, or vulcanised fibre or articles of such materials (Chapter 39);
- (f) goods falling within Chapter 42 (for example, travel goods);
- (g) articles falling within Chapter 46 (manufactures of plaiting material);
- (h) paper yarn or textile articles of paper yarn (Section XI);
- (ij) abrasive paper or paper backed mica splittings (Chapter 68) (paper coated with mica powder is, however, to be classified in this Chapter);
- (k) metal foil backed with paper or paperboard (Section XV);

(l) perforated paper or paperboard for musical instruments (Chapter 92); or

(m) goods falling within Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

2. This Chapter covers, inter alia, paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, toilet paper in rolls or packets, cards for statistical machines, perforated paper and paperboard, cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

3. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates are protective	Duration
		Standard 1*** 2[Pre-ferential Areas]	
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]

48.01/21 Paper and paperboard, all sorts, whether in rolls, sheets or cut to size or shape (including cellulose wadding, composite paper or paperboard and impregnated, coated, corrugated, embossed, perforated, surface coloured or decorated, ruled or printed paper or paperboard); filter blocks, slabs and plates of paper pulp ; 4***** stationery made of paper or paperboard; articles not elsewhere specified,

of paper, paperboard, paper pulp of cellulose wadding :

(1) Not elsewhere specified 100

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., ibid., for the sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Column (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., ibid. (w.e.f. 1-9-1978).

4. Certain words omitted by s.4 and Sch. ibid, (w.e.f. 1-9-1978).

61

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates	Duration
		Standard 1*** 2[Pre-ferential Areas]	of duty are pro- tective	

(1)	(2)	(3) 1*** 3[(4)]	3[(5)]
-----	-----	-----------------	--------

48.01/21 (2) Newsprint containing mechanical wood
contd. pulp amounting to not less than 70 per
cent. of the fibre content (excluding chrome, marble flint, poster, stereo and art paper)
4[40 plus
Rs. 1,000
per tonne

CHAP

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

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) paper, paperboard, or cellulose wadding, or articles
thereof, in which printing is merely incidental to their primary
use (Chapter 48);

(b) playing cards or other goods falling within Chapter 97;
or

(c) original engravings, prints or lithographs, postage,
revenue or similar stamps, antiques of an age exceeding one
hundred years or other articles falling within Chapter 99.

2. 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
treated
as falling within Heading No. 49.01 and not within Heading No.
49.02.

3. Heading No. 49.01 is to be extended to apply to :

(a) a collection of printed reproductions of, for example,
works of art or drawings, with a relative text, put up with num-

bered 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.

4. Heading Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within Heading No. 49.08/11.

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Column (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

4. Subs. by Act 14 of 1982, s.43 and second Sch.

62

5. For the purposes of Heading No. 49.03, "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

6. In Heading No. 49.04/06, "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind

which is reproduced by means of a duplicating machine.

7. For the purposes of Heading No. 49.08/11, "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates are protective	Duration
(1)	(2)	(3) 1*** 2[Pre-ferential Areas] 3[(4)]	3[(5)]

49.01 Printed books, booklets, brochures, pamphlets and leaflets Free

49.02 Newspapers, journals and periodicals, whether or not illustrated Free

49.03 Children's picture books and painting books Free

49.04/06 Music, printed or in manuscript, whether or not bound or illustrated; maps and charts of all kinds (including atlases and printed globes); plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts Free

49.07 Unused postage, revenue and similar stamps of current or new issue in India; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title, cheque books 100

49.08/11 Transfers (De calcomanias); picture postcards, Christmas and other picture

greeting cards, calendars, printed pictures and photographs; other printed matter, including trade catalogues and advertising material 100

CHAP

Silk and waste silk

CHAPTER 50

Silk and waste silk

Heading No.	Sub-heading No. and description of article	No. and description of article	Rate of duty when rates are protective	Duration
(1)	(2)	(3)	1*** 4[(4)] 4[(5)]	
50.01	Silk worm cocoons suitable for reeling	Rs. 8.80 per kilogram	50 plus	5****
50.02	Raw Silk (not thrown)	.....	30	5****

1. Ins. by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Column (4) and sub-heading "U.K." omitted by s.4 and Sch. ibid. (w.e.f. 1-9-1978).

3. Subs. by s.4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

4. Columns (5) and (6) renumbered as columns (4) and (5)

respectively s.4 and Sch., ibid. (w.e.f. 1-9-1978).

5. Omitted by Act 44 of 1980, s.45 and Second Sch.

66

Heading No.	Sub-heading cription of article	No. and des- cription of article	Standard 1*** 2[Pre- ferential Areas]	Rate of duty when rates of duty are pro- tective	Duration
-------------	------------------------------------	-------------------------------------	--	--	----------

(1)	(2)	(3)	1*** 3[(4)]	3[(5)]	
-----	-----	-----	-------------	--------	--

4[50.03/08 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags); silk yarn; silk worm gut and imitation catgut of silk :

(1) Not elsewhere specified 50 plus 5*****
Rs. 8.80
per kilo-
gram

(2) Silk worm gut and imitation catgut of silk 100]

50.09/10 Woven fabrics of silk including waste silk and noil silk :

(1) Fabrics, not elsewhere specified, containing more than 90 per cent. of silk, including su-

ch fabrics embroidered with yarn
of man-made fibres 100 plus 5****
Rs. 18.70
per kilo-
gram

6[(2) Fabrics, not elsewhere 100
specified].

CHAP

Man-made fibres (continuous)

CHAPTER 51

Man-made fibres (continuous)

NOTES

1. Throughout this Schedule, "man-made " means fibres or filaments of organic polymers produced by manufacturing processes, either :

(a) by polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or

(b) by chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

2. Heading No. 51.01/03 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

3. "Yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the

majority of the filaments have been ruptured by passage through rollers of other devices (Chapter 56).

4. Monofil of which any cross-sectional dimension exceeds one millimetre is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in Heading No. 51.01/03 when of a width not exceeding 5 millimeters and in Chapter 39 in other cases.

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978 s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

4. Subs. by s.4 and Sch., *ibid.*, for Heading Nos. 50.03/07 and 50.08 (w.e.f. 1-9-1978).

5. Omitted by Act 44 of 1980, s.45 and Second Sch.

6. Subs. by Act 26 of 1978, s.4 and Sch., for sub-heading No. (2) (w.e.f. 1-9-1978).

67

Heading No.	Sub-heading No. and description of article	Rate of duty when rates are pro-	Duration of duty
	Standard 1*** 2[Pre-ferential Areas]		

protective

(1)	(2)	(3)	1***	3[(4)]	3[(5)]
-----	-----	-----	------	--------	--------

51.01/03 Yarn of man-made fibres (continuous);
monofil, strip (artificial straw and
like) and imitation catgut, of man-
made fibre materials 4[200 plus
Rs. 30 per
kilogram]

51.04 Woven fabrics of man-made fibres (con-
tinuous) ; including woven fabrics of
monofil or strip of Heading No.
51.01/03 100

CHAP

Metallised textiles

CHAPTER 52

Metallised textiles

Heading No.	Sub-heading No. and description of article	Rate of duty when rates	Duration
-------------	--	-------------------------	----------

Standard 1*** 2[Pre- of duty
ferential Areas] are pro-
tective

(1)	(2)	(3)	1***	3[(4)]	3[(5)]
-----	-----	-----	------	--------	--------

52.01 Metalised yarn, being textile yarns-
pun with metal or covered with metal
by any process 100

52.02 Woven fabrics of metal thread or of
metallised yarn, of a kind used in
articles of apparel, as furnishing
fabrics or the like 100

CHAP

Wool and other animal hair

CHAPTER 53

Wool and other animal hair

Heading No.	Sub-heading No.	No. and des- cription of article	Rate of duty when rates Standard 1*** 2[Pre- ferential Areas] are pro- tective	Duration
(1)	(2)	(3)	1*** 3[(4)]	3[(5)]

53.01/05 Sheep's or lambs' wool and other ani-
mal hair, whether or not carded or co-
mbed, and waste of such wool or of an-
imal hair, whether or not pulled or ga-
rnetted (including pulled or garnette-
d rags) :

(1) Not elsewhere specified 60

(2) Wool, raw and wool tops [100 plus
Rs. 10 per
kilogram] 6/4

53.06/10 Yarn of sheep's or lambs' wool, or
horse hair or of other animal hair 60

53.11/13 Woven fabrics of sheep's or lambs'
wool, of horsehair or of other ani- 100
mal hair

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978,
s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s.4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4. Subs. by Act 19 of 1978, s. 34.

5. Subs. by Act 29 of 1977, s.31 and Second Sch.

6. Subs. by Act 21 of 1984, s.35 & Sch. II.

68

CHAP

Flax and ramie

CHAPTER 54

Flax and ramie

Heading No.	Sub-heading	No. and description of article	Rate of duty when rates Standard 1*** 2[Pre-ferential Areas] are protective	Duration
-------------	-------------	--------------------------------	---	----------

(1)	(2)	(3)	1*** 3[(4)]	3[(5)]
-----	-----	-----	-------------	--------

54.01/02	Flax and ramie, raw or processed but not spun; flax tow and waste and ramie noils and waste (including pulled or garnetted rags)	40
----------	--	-------	----

54.03/04	Flax or ramie yarn	60
----------	--------------------	-------	----

54.05	Woven fabrics of flax or of ramie	100
-------	-----------------------------------	-------	-----

CHAP

Cotton

CHAPTER 55

Cotton

Heading No.	Sub-heading	No. and description of article	Rate of duty when rates Standard 1*** 2[Pre-ferential Areas] are protective	Duration
-------------	-------------	--------------------------------	---	----------

(1)	(2)	(3)	1*** 3[(4)]	3[(5)]
-----	-----	-----	-------------	--------

55.01/04	Cotton whether or not carded or combed; cotton linters and waste	40
----------	--	-------	----

55.05/06	Cotton yarn	..... 60
55.07/09	Woven fabrics of cotton	..... 100

CHAP

Man-made fibres (discontinuous)

CHAPTER 56

Man-made fibres (discontinuous)

NOTE

In Heading No. 56.01/04 "continuous filament tow" is to be taken to apply only to continuous filament tow of man-made fibres, 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 metres ;

(b) twist less than 5 turns per metre ;

(c) weight per filament less than 6.6 milligrams per metre (60 denier);

(d) in the case filaments described in Note 1 (a) to Chapter 51 the tow must be drawn, that is to say, be incapable of being stretched by more than 100 per cent. of its length; and

(e) the total weight of tow more than 2 grams per metre (18,000 denier).

Tow of a length not exceeding 2 metres is also to be classified in this Heading.

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., *ibid.* (w.e.f. 1-9-1978).

69

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2[Pre-ferential Areas] are protective	Duration
-------------	--	---	----------

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]
-----	-----	------------------------

56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous) whether or not carded or combed or otherwise prepared for spinning; continuous filament tow	6[150 plus Rs. 30 per kilogram]
----------	--	---------------------------------

56.05/06	Yarn of man-made fibres (discontinuous or waste) 4[100 plus Rs. 30 per kilogram]
----------	--	---------------------------------------

56.07 Woven fabrics of man-made fibres (discontinuous or waste) 100

CHAP

Other vegetable textile material, paper yarn and woven fabrics of paper yarn

CHAPTER 57

Other vegetable textile material, paper yarn and woven fabrics of paper yarn

Heading No.	Sub-heading No. and description of article	Standard 1*** 2[Pre-ferential Areas]	Rate of duty when rates are protective	Duration
-------------	--	--------------------------------------	--	----------

(1)	(2)	(3) 1*** 3[(4)]	3[(5)]	
-----	-----	-----------------	--------	--

57.01/04 Hemp, jute and other vegetable textile fibres, raw or processed but not spun ; tow and waste of such fibres 40

57.05/08 Yarn 5**** of jute or of other vegetable textile fibres ; paper yarn 60

57.09/12 Woven fabrics 5**** of jute or of other vegetable textile fibres ; woven fabrics of paper yarn 100

CHAP

Carpets, mats, matting and tapestries; pile and chenille
fabrics; narrow
fabrics; trimmings; tulle and other net fabrics; lace; embroidery

CHAPTER 58

Carpets, mats, matting and tapestries; pile and chenille fabrics;
narrow fabrics; trimmings; tulle and other net fabrics; lace;
embroidery

NOTES

1. The Headings of this Chapter are to be taken not to apply to
coated or impregnated fabrics, elastic or elastic trimmings,
machinery
belting or other goods falling within Chapter 59. However,
embroidery
on any textile base falls within Heading No. 58.04/10.

2. In Heading No. 58.01/03, "carpets" and "rugs" are to be taken
to extend to similar articles having the characteristics of floor
coverings but intended for use for other purpose. This Heading is to
be taken not to apply to felt carpets, which fall within Chapter 59.

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978,
s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s.4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4. Subs by Act 29 of 1977, s.31 and Second Sch.

5. The words "of hemp," omitted by Act 26 of 1978, s.4 and Sch.
(w.e.f. 1-9-1978).

6. Subs. by Act 11 of 1983, s.44 & Sch. II.

70

3. For the purpose of Heading No.58.04/10, "narrow woven fabrics"
means :

(a) woven fabrics of a width not exceeding 30 centimeters, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges ;

(b) tubular woven fabrics of a flattened width not exceeding 30 centimetres ; and

(c) bias binding with folded edges, of a width when unfolded not exceeding 30 centimetres.

Narrow woven fabrics in the form of fringes are to be treated as falling within this Heading.

4. Heading No. 58.04/10 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within Heading No. 59.01/15.

5. In Heading No. 58.04/10, "embroidery" means, inter alia, embroidery with metal or glass thread on a visible of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The Heading is to be taken not to apply to needlework tapestry (Heading No. 58.01/03).

6. The Headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Heading No.	Sub-heading No. and description of article	Standard 1*** 2[Pre-ferential Areas]	Rate of duty when rates are protective	Duration
-------------	--	--------------------------------------	--	----------

(1)	(2)	(3)	1*** 3[(4)]	3[(5)]
-----	-----	-----	-------------	--------

58.01/03 Carpets, carpeting, rugs, mats and matting (made up or not) ; tapestries. 100

58.04/10 Pile and chenille fabrics, narrow woven ; fabrics and other narrow fabrics ; labels, badges and the like ; chenille yarn (including flock chenille yarn) ; gimped yarn ; braids ; trimmings ; net fabrics ; lace ; embroidery 100

CHAP

Wadding and felt ; twine, cordage, ropes and cables ; special fabrics ; impregnated and coated fabrics ; textile articles of a kind suitable for industrial use

CHAPTER 59

Wadding and felt ; twine, cordage, ropes and cables ; special fabrics ; impregnated and coated fabrics ; textile articles of a kind suitable for industrial use

NOTES

1.4[(A)] For the purposes of this Chapter, "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and

Heading No. 58.04/10, the braids and trimmings in the piece, the tulle and other net fabrics and lace of Heading No. 58.04/10 and the knitted and crocheted fabrics of Chapter 60.

5[(B) Throughout this Schedule, the term "felt" is to be taken to include 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.]

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4. Note 1 relettered as paragraph (A) by s.4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

5. Ins. by s.4 and Sch., *ibid.* (w.e.f. 1-9-1978).

71

2. Heading No. 59.01/15 covers :

(i) textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expended) ; and

(ii) textile fabrics otherwise impregnated or coated ;
painted canvas, being theatrical scenery, studio back-cloths
or the like.

It does not, however, cover :

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

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

(c) products in which the textile fabric is either completely
embedded in artificial plastic material or coated or covered
on both sides with such material (Chapter 39).

Sub-paragraph (ii) above does not apply to :

(a) fabrics in which the impregnation or coating cannot be
seen within the naked eye (usually Chapter 50 to 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 covered with flock, dust, powdered cork or the
like and bearing designs resulting from these treatments ; or

(d) fabrics finished with normal dressings having a basis of
amylaceous or similar substances.

3. Heading No. 59.16/17 is to be taken not to apply to :

(a) transmission, conveyor or elevator belting of a thickness
of less than 3 millimetres ; or

(b) transmission, conveyor or elevator belts or belting of
textile fabric impregnated, coated, covered or laminated with
rubber or made from textile yarn or cord impregnated or

coated with rubber (Heading No. 40.05/16).

4. In Heading No. 59.16/17, the expression "textile fabrics and textile articles, of a kind commonly used in machinery or plant" is to be taken to apply to the following goods which are to be taken as not falling within any other Heading of Section XI :

(a) textile products (other than those having the character of the products of Chapter 59), the following only :

(i) textile fabric felt and felt-lined woven fabric, coated,

covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant ;

(ii) bolting cloth ;

(iii) straining cloth of a kind commonly used in oil pressed and the like, textile fibres or of human hair ;

(iv) woven textile 1[fabrics, whether or not felted,] impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft ;

(v) textile fabrics reinforced with metal, of a kind commonly used in machinery or plant ;

(vi) textile fabrics of the metallised yarn falling within Heading No. 52.01 of a kind commonly used in paper-making of other machinery ;

(b) textile articles (other than wicks, textile hosepiping and transmission, conveyor or elevator belts or belting) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Heading Sub-heading No. and des- Rate of duty Duration

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

No.	cription of article	when rates
	Standard 2*** 3[Pre- of duty	ferential Areas] are pro-
		tective

(1)	(2)	(3) 1*** 4[(4)] 4[(5)]
-----	-----	------------------------

59.01/15 Wadding, felt, bonded fibre fabrics, similar bonded yarn fabrics, twine, cordage, ropes and cables, and articles thereof (including nets and netting) ; impregnated, coated ; covered or laminated textile fabrics elastic fabrics, wicks and textile hose piping 100

59.16/17 Transmission, conveyor or elevator belts or belting, of textile material, whether not strengthened with metal or other material ; textile fabrics and textile articles, of a kind commonly used in machinery or plant 40

1. Subs. by Act 26 of 1978, s.4 and Sch., for "felts, whether or not " (w.e.f. 1-9-1978).

2. Column (4) and sub-heading "U.K." omitted by s.4 and Sch., ibid. (w.e.f. 1-9-1978).

3. Subs. by s.4 and Sch., ibid., for sub-heading "Other Preferential Areas " (w.e.f. 1-9-1978).

4. Columns (4) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., ibid (w.e.f. 1-9-1978).

CHAP

Knitted and crocheted goods

CHAPTER 60

Knitted and crocheted goods

NOTES

1. This Chapter does not cover :

- (a) crochet lace of Heading No. 58.04/10 ;
- (b) knitted or crocheted goods falling within Chapter 59 ;
- (c) corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (Chapter 61) ;
- (d) old clothing or other articles falling within Heading No. 63.01 ; or
- (e) orthopaedic appliances, surgical belts, trusses or the like (Heading No. 90.19).

2. This Chapter is to be taken to apply to knitted or crocheted articles and to parts thereof :

- (a) knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length ;
- (b) made up, by sewing or otherwise.

3. This Chapter includes goods of the descriptions specified

therein when made of metal thread and of a kind used in apparel,
as
furnishings, or the like.

4. For the purposes of this Chapter :

(a) "elastic" means consisting of textile materials combined
with rubber threads ; and

(b) "rubberised" means impregnated, coated, covered or
laminated with rubber ; or made with textile thread
impregnated, coated or covered with rubber.

5[5. Throughout this Schedule, any reference to knitted goods
shall be taken to include a reference to stitch-bonded goods in
which
the chain stitches are formed of textile yarn.]

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 2*** 3[Pre-ferential Areas] are protective	Duration
-------------	--	---	----------

(1)	(2)	(3) 1*** 4[(4)]	4[(5)]
-----	-----	-----------------	--------

60.01/06	Knitted or crocheted fabric, whether or not elastic or rubberised ; undergarments and outer garments, gloves, stockings and the like, knitted or crocheted, or made of knitted or crocheted, fabric	100	
----------	---	-----	--

CHAP

Articles of apparel and clothing accessories of textile, fabric, other
than

knitted or crocheted goods

CHAPTER 61

Articles of apparel and clothing accessories of textile, fabric, other than knitted or crocheted goods

NOTES

1. This Chapter applies to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of Heading No. 58.04/10, tulle or other net fabrics and lace) or of fabric other than corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters, and the like.

1. Ins. by Act 26 of 1978. s.4 and Sch. (w.e.f. 1-9-1978).

2. Column (4) and sub-heading "U.K." omitted by s.4 and Sch., ibid. (w.e.f. 1-9-1978).

3. Subs. by s.4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

4. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., ibid., (w.e.f. 1-9-1978).

74

2. This Chapter does not cover :

(a) old clothing or other articles falling within Heading No. 63.01 ; or

(b) orthopaedic appliances, surgical belts, trusses or the like (Heading No. 90.19).

3. This Chapter is to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Corsets and like articles referred to in Note 1 to this Chapter, however, also include fabrics knitted or crocheted to shape for making such articles whether imported as separate items or in the form of a number of items in the length.

Heading No.	Sub-heading No. and description of article	Standard 1*** 2[Pre-ferential Areas]	Rate of duty when rates are protective	Duration
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]	

61.01/11 Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods falling within Chapter 60 100

CHAP

Other made up textile articles

CHAPTER 62

Other made up textile articles

NOTES

1. This Chapter applies to the articles of the kind described therein only when made up of any textile fabric (other than felt and bonded fabric or similar bonded yarn fabrics) or of the braids or trimmings of Heading No. 58.04/10, not being knitted or crocheted goods.

2. This Chapter does not cover goods falling within Chapter 58, 59 or 61 or Heading No. 63.01.

Heading No.	Sub-heading No. and description of article	Standard 1***	2[Pre-ferential Areas]	Rate of duty when rates of duty are protective	Duration
-------------	--	---------------	------------------------	--	----------

(1)	(2)	(3) 1***	3[(4)]	3[(5)]	
-----	-----	----------	--------	--------	--

62.01/05	Other made up textile articles including travelling rugs, blankets, household linen, curtains and other furnishing articles, sacks and bags, tarpaulins, tents and camping goods				100
----------	--	--	--	--	-----

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., ibid. (w.e.f. 1-9-1978).

CHAP

Old clothing and other textile articles ; rags

CHAPTER 63

Old clothing and other textile articles ; rags

Heading No.	Sub-heading No. and description of article	No. and description of article	Standard 1*** 2[Pre-ferential Areas]	Rate of duty when rates are protective	Duration
-------------	--	--------------------------------	--------------------------------------	--	----------

(1)	(2)	(3)	1*** 3[(4)]	3[(5)]	
-----	-----	-----	-------------	--------	--

63.01 Clothing, clothing accessories, travelling rugs, and blankets, household linen and furnishing articles (other than articles falling within Chapter 58), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk packings 100

63.02 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables 40

CHAP

Footwear, gaiters and the like ; part of such articles

CHAPTER 64

Footwear, gaiters and the like ; part of such articles

NOTES

1. This Chapter does not cover :

(a) footwear, without applied soles, knitted or crocheted (Chapter 60) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (Chapter 62) ;

(b) old footwear falling within Heading No. 63.01 ;

(c) articles of asbestos (Chapter 68) ;

(d) orthopaedic footwear or other orthopaedic appliances, or parts thereof (Heading No. 90.19) ; or

(e) toys and skating boots with skates attached (Chapter 97).

2. In this Chapter, "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pomons or other trimmings (which are to be classified in their appropriate Headings) or buttons or other goods falling within Heading No. 98.01/02.

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., ibid. (w.e.f. 1-9-1978).

4. The word, "FANS" omitted by s.4 and Sch., ibid. (w.e.f. 1-9-1978).

76

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates	Duration
		Standard 1*** 2[Pre-ferential Areas]	of duty are pro- tective	

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]
-----	-----	------------------------

64.01/06	Footwear, all sorts, of any material except asbestose and thereof of any material except asbestos or metal ; gaiters, spats, leggings, puttees, cricket pads, shinguards and similar articles and parts thereof	100
----------	---	-----

CHAP

Headgear and parts thereof

CHAPTER 65

Headgear and parts thereof

NOTE

This Chapter does not cover :

- (a) old headgear falling within Heading No. 63.01;
- (b) hair nets of human hair (Chapter 67) ;
- (c) asbestos headgear (Chapter 68) ; or
- (d) dolls' hats or other toy hats, or carnival articles
of Chapter 97.

Heading No.	Sub-heading No. and description of article	Standard 1***	2[Pre-ferential Areas]	Rate of duty when rates of duty are pro- tective	Duration
(1)	(2)	(3)	1***	3[(4)]	3[(5)]

65.01/07	Headgear and part thereof including hair nets	100
----------	---	-----

CHAP

Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof

CHAPTER 66

Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof

NOTES

1. This Chapter does not cover :

(a) measure walking-sticks or the like (Heading No. 90.16) ;

(b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93) ; or

(c) goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

2. This Chapter does not apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within this Chapter are to be classified separately and are not to be treated as forming part of those article.

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) by s.4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

Heading No.	Sub-heading No. and description of article	Standard 1*** 2[Pre-ferential Areas]	Rate of duty when rates are protective	Duration
-------------	--	--------------------------------------	--	----------

(1)	(2)	(3) 1*** 3[(4)]	3[(5)]	
-----	-----	-----------------	--------	--

66.01/03 Umbrellas and sunshades, all sorts ;
 4[walking-sticks, canes, whips, riding-crops and the like] ; parts, fittings, trimmings and accessories of the foregoing 100

CHAP

Prepared feathers and down and articles made of feathers or of down ;
 artificial flowers ; articles of human hair 5 *****

CHAPTER 67

Prepared feathers and down and articles made of feathers or of down
 ; artificial flowers ; articles of human hair 5 *****

NOTE

This Chapter does not cover :

(a) straining cloth (Heading No. 59.16/17) ;

- (b) floral motifs of lace, of embroidery or other textile fabric (Section XI) ;
- (c) footwear (Chapter 64) ;
- (d) headgear (Chapter 65) ;
- (e) 5 ***** powder-puffs or hair sieves (Chapter 96) ;
- (f) toys, sports requisites or carnival articles (Chapter 97) ;
- (g) goods (for example, bedding) in which feathers or down constitute only filling or padding ;
- (h) articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding ;
- (ij) articles of glass (Chapter 70) ; or
- (k) 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 or similar methods.

Heading No.	Sub-heading	No. and description of article	Rate of duty when rates	Duration
		Standard 1*** 2[Pre-ferential Areas]	of duty are protective	
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]	

67.01/05 Skins and other parts of birds with their feathers or down ; prepared feathers and down and articles made of feathers or of

down; artificial flowers; human or animal
hair; worked; articles of human hair; wigs
and the like, and animal hair 7[and other
textile materials] prepared for use in ma-
king them 5 ***** 100

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978,
s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s.4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

4. Subs. by s.4 and Sch., *ibid.*, for certain words (w.e.f. 1-9-
1978).

5. The word ; "fans" omitted by s.4 and Sch., *ibid.* (w.e.f. 1-9-
1978).

6. The words "feather dusters", omitted by s.4 and Sch., *ibid.*
(w.e.f. 1-9-1978).

7. Ins. by s.4 and Sch., *ibid.* (w.e.f. 1-9-1978).

8. The words; "fans (non-mechanical) " omitted by s.4 Sch.,
ibid. (w.e.f. 1-9-1978).

CHAP

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

CHAPTER 68

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

NOTE

This Chapter does not cover :

- (a) goods falling within Chapter 25 ;
- (b) coated or impregnated paper falling within Chapter 48 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper) ;
- (c) coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric) ;
- (d) articles falling within Chapter 71 ;
- (e) tools or parts of tools, falling within Chapter 82 ;
- (f) lithographic stones of Heading No. 84.34 ;
- (g) electrical insulators or fittings of insulating material falling within Heading No. 85.18/27 ;
- (h) dental burrs (Heading No. 90.17/18) ;
- (ij) goods falling within Chapter 91 (for example, clocks and clock cases) ;
- (k) articles falling within Chapter 95 1[, if made of materials specified in Note 2 (b) to Chapter 95] ;

(l) articles falling within Chapter 97 (for example, toys, games and sports requisites) ;

(m) goods falling within Headings Nos. 98.01/02 and 98.03/09 (for example, buttons, slate pencils or drawing slates) ; or

(n) works of art, collectors' pieces of antiques (Chapter 99).

Heading No.	Sub-heading No. and description of article	Rate of duty when rates	Duration
	Standard 2*** 3[Pre-ferential Areas]	of duty are protective	
(1)	(2)	(3) 1*** 4(4)]	4[(5)]

68.01/16 Articles of natural or artificial stone, of agglomerated natural or artificial abrasives, of plastering material, of cement, of concrete, of asbestos, of asbestoscement or cellulose fibre-cement, or of mica; articles of vegetable materials agglomerated with mineral binders; mineral wools; expanded mineral materials; articles of other mineral substances, not elsewhere specified or included :

(1) Not elsewhere specified 100

(2) Grinding stones, grinding wheels and the like, of natural stone, of agglomerated natural or artificial abrasives, and segments or other finished parts of such stones and wheels but excluding hand polishing stones, whetstones, oilstones, and hones 40

-
1. Ins. by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).
 2. Column (4) and sub-heading "U.K." omitted by s.4 and Sch.,
ibid., (w.e.f. 1-9-1978).
 3. Subs. by s.4 and Sch., ibid., for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).
 4. Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s.4 and Sch., ibid., (w.e.f. 1-9-1978).
-

79

CHAP

Ceramic products

CHAPTER 69

Ceramic products

NOTES

1. The Headings of this Chapter are to be taken to apply only to
ceramic products which have been fired after shaping. Headings
Nos.
69.04/08, 69.09 and 69.10/14 are to be taken to apply only to
such

products other than heat-insulating goods and refractory goods.

2. This Chapter does not cover :

- (a) goods falling within Chapter 71 (for example, imitation jewellery) ;
- (b) cermets falling within Chapter 81 ;
- (c) electrical insulators or fittings of insulating material falling within Heading No. 85.18/27 ;
- (d) artificial teeth (Heading No. 90.19) ;
- (e) goods falling within Chapter 91 (for example, clocks and click cases) ;
- (f) articles falling within Chapter 97 (for example, toys, games and sports requisites) ;
- (g) smoking pipes, buttons or other articles falling within Chapter 98 ; or
- (h) original statutory, collectors' pieces or antiques (Chapter 99) ;

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2[Pre-ferential Areas] are protective	Duration
-------------	--	---	----------

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]	
-----	-----	------------------------	--

69.01/02	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite) ; refractory bricks, blocks, tiles and similar refractory constructional goods	60
----------	---	----

69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods)	60
69.04/08	Building bricks, roofing tiles, earth and wall tiles and other constructional goods; piping, conduits and guttering (including angles, bends and similar fittings)	100
69.09	Laboratory, chemical or industrial wares ; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	4[100]
69.10/14	Other articles including sanitary fixtures, tableware and domesticware	100

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

4. Subs. by Act 29 of 1977, s.31 and Sch.

CHAP

Glass and glassware

CHAPTER 70

Glass and glassware

NOTES

1. This Chapter does not cover :

- (a) ceramic enamels (Heading No. 32.04/12) ;
- (b) goods falling within Chapter 71 (for example, imitation jewellery) ;
- (c) electrical insulators or fittings of insulating material falling within Heading No. 85.18/27 ;
- (d) hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90 ;
- (e) toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of that Chapter) ;
- (f) buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.

2. For the purposes of Heading No. 70.20, the expression "wool" means :

- (a) mineral wools with a silica (Si O₂) content not less than 60 per cent. by weight ;
- (b) mineral wools with a silica (Si O₂) content less than 60 per cent. but with an alkaline oxide (K₂ O and /or Na₂ O) content of more than 5 per cent. by weight or a boric oxide

(B 02) content of more than 2 per cent. by weight.

Mineral wools which do not comply with the above specifications fall in Chapter 68.

3. For the purposes of this Schedule, "glass" is to be taken to extend to fused quartz and fused silica.

Heading No.	Sub-heading No. and description of article	Standard 1***	Rate of duty when rates are protective	Duration
-------------	--	---------------	--	----------

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

70.01/16	Glass and glassware, including containers for the conveyance or packing of goods, envelopes for electric lamps, electronic valves or the like, inners for vacuum flasks, articles of stationery, illuminating glassware, optical elements of glass not optically worked nor of optical glass, clock and watch glasses and bricks, tiles, slabs and similar articles of a kind commonly used in building		100	
----------	---	--	-----	--

70.17/18	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated ; glass ampoules ; optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses		60	
----------	--	--	----	--

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., ibid., for sub-heading "Other

Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., ibid., (w.e.f. 1-9-1978).

81

Heading No.	Sub-heading	No. and description of article	Standard 1*** 2[Pre-ferential Areas]	Rate of duty when rates are protective	Duration
(1)	(2)	(3)	1*** 3[(4)]	3[(5)]	

70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, and similar fancy or decorative glasswares, and article of glassware made therefrom; glass cubes and small glass plates, for decorative purposes; artificial eyes of glass, excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini) 100

70.20 Glass fibre (including wool), yarns, fabrics and articles made therefrom 60

70.21 Other article of glass 100

CHAP

Pearls, precious and semi-precious stones, precious metals, rolled
precious
metals, and articles thereof; imitation jewellery

CHAPTER 71

Pearls, precious and semi-precious stones, precious metals, rolled
precious metals, and articles thereof; imitation jewellery

NOTES

1. Subject to Note 1 (a) to Section VI and except as provided
below, all articles consisting wholly or partly :

(a) of pearls or of precious or semi-precious stones
(natural, synthetic, or reconstructed) ; or

(b) of precious metal or of rolled precious metals, are to be
classified within this Chapter and not within any other
Chapter.

2. This Chapter does not cover :

(a) amalgams of precious metal, and colloidal precious metal
(Chapter 28) ;

(b) sterile surgical suture materials, dental fillings and
other goods falling in Chapter 30 ;

(c) goods falling within Chapter 32 (for example, lustres) ;

(d) handbags and other articles falling within Chapter 42 ;

(e) goods of Chapter 43 ;

(f) goods falling within Section XI (textiles and textile articles) ;

(g) footwear (Chapter 64) and headgear (Chapter 65) ;

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch. *ibid.*, (w.e.f. 1-9-1978).

82

(h) umbrellas, walking-sticks and other articles falling within Chapter 66 ;

1* * * * *

2[(ij)] coin (Chapter 72 or 99) ;

3[(k)] abrasive goods falling within Chapter 68 or 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery,

mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;

2[(l)] goods falling within Chapter 90, 91 or 92 (scientific instruments clocks and watches, or musical instruments) ;

3[(m)] arms or parts thereof (Chapter 93) ;

3[(n)] articles covered by Note 2 to Chapter 97 ;

3[(o)] articles falling within Chapter 98 other than buttons, studs, cuff-links, combs, hair-slides and the like ; or

3[(p)] original sculptures and statuary and collector's pieces (Heading No. 99.04/05) and antiques of an age exceeding one hundred years (Heading No. 99.06) other than pearls or precious or semi-precious stones.

3. (a) "Pearls" is to be taken to include cultured pearls.

(b) "Precious metal" means silver, gold, platinum and other metals of the platinum group, namely, iridium, osmium, palladium, rhodium and ruthenium.

4. For the purposes of this Chapter, any alloy (including a sintered mixture) 4[and an intermetallic compound] containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as two per cent., by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

(a) an alloy containing two per cent. or more, by weight, of platinum is to be treated only as an alloy of platinum ;

(b) an alloy containing two per cent. more, by weight, of gold but no platinum, or less than two per cent. by weight, of platinum, is to be treated only as an alloy of gold ;

(c) other alloys containing two per cent. or more, by weight,

of silver are to be treated as alloys of silver.

For the purpose of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.

1. Item (ij) omitted by Act 26 of 1978, s.4 Sch. (w.e.f. 1-9-1978).

2. Item (k) relettered as item (ij) by s.4 and Sch., ibid., (w.e.f. 1-9-1978).

3. Items (l) to (q) relettered as items (k) to (p) respectively by s.4 and Sch., ibid., (w.e.f. 1-9-1978).

4. Ins. by s.4 and Sch., ibid., (w.e.f. 1-9-1978).

83

5. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with Note 4 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.

6. "Rolled 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. This expression is also to be taken to
cover base metal inlaid with precious metal.

7. (a) In Heading No. 71.12/15, "jewellery, goldsmiths' and silversmiths' wares and other articles of precious metal or rolled precious metal and parts thereof" does not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims). "Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)" does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).

(b) For the purposes of this Heading, "jewellery" means :

(i) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, broaches, earrings, watchchains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia) ; and

(ii) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

(c) For the purposes of this Heading, "goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

8. For the purposes of Heading No. 71.16, "imitation jewellery" means articles of jewellery within the meaning of paragraph (b) (i) of Note 7 above (but not including buttons, studs, cuff-links, dress combs, hair-slides or the like of Heading Nos. 98.01/02 and 98.12/14),
not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed
:

(a) wholly or partly of base metal, whether or not plated with precious metal ; or

(b) of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.

9. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

84

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2[Pre-ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]

71.01 Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) :

(1) Real pearls, raw or unworked 40

(2) Cultured pearls, raw or unworked.	40	...	...
(3) Real and cultured pearls worked.	60	...	....
71.02 Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):			
(1) Emeralds, sapphires and rubies, unworked or uncut	40	...	....
(2) Diamonds, unworked or uncut, including sawn diamonds which require further cutting or faceting, but excluding industrial diamonds.	40	....	...
(3) Industrial diamonds.	40		
(4) Precious and semi-precious stones not elsewhere specified, unworked.	40	....	...
(5) Precious and semi-precious stones, cut or otherwise worked.	60	...	...
71.03 Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport).			
	60	...	...
71.04 Dust and powder of natural or synthetic precious or semi-precious stones.			
	60	...	...
71.05/11 Precious metals, namely, silver, gold and platinum and other metals of the platinum group, rolled precious metals, silver			

gilt and platinum plated gold
or silver, unwrought, or semi-
manufactured; jewellers' sweep-
ings and other waste and scrap
of precious metal:

(1) Not elsewhere specified . . . 100

(2) Platinum and other metals of
the platinum group. 60

71.12/15 Jewellery, goldsmiths' and silver-
smiths' wares and other articles,
of precious metal, and parts there-
of; articles consisting of, or
semi-precious stones (natural,
synthetic or reconstructed). . . . 100

71.06 Imitation jewellery. 100

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

85

CHAP

Coin

CHAPTER 72

Coin

NOTE

This Chapter does not cover collectors' pieces (Heading No. 99.04/05).

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates	Duration
		Standard 1*** 2[Pre-ferential Areas]	of duty are pro- tective	
(1)	(2)	(3) 1*** 3[(4)]	5[(5)]	
72.01	Coin:			
	(1) Not elsewhere specified.		100	
	(2) Current coin of the Govern- ment of India. . . .		Free	

CHAP

Iron and steel and articles thereof

CHAPTER 73

Iron and steel and articles thereof

NOTES

1. In this Chapter, the following expressions have the meanings

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei \(at\) inde.eu](mailto:kanzlei(at)inde.eu)

hereby assigned to them:

(a) "pig iron" and "cast iron" (Heading No. 73.01):

a ferrous product containing, by weight, 1.9 per cent. or more of carbon, and which may contain one or more of the following elements within the weight limits specified:

less than 15 per cent. phosphorus,

not more than 8 per cent. silicon,

not more than 6 per cent. manganese,

not more than 30 per cent. chromium,

not more than 40 per cent. tungsten, and

an aggregate of not more than 10 per cent of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-distorting tool steels" containing, by weight, 1.9 per cent. or more of carbon and having the characteristics of steels, are to be classified as steels, under their appropriate Headings:

(b) "spiegeleisen" Heading No. 73.01):

a ferrous product containing, by weight, more than 6 per cent. but not more than 30 per cent. of manganese and otherwise conforming to the specification at (a) above;

(c) "ferro-alloys" Heading No. 73.02):

alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than per cent. of silicon, or

more than 30 per cent. of manganese, or

more than 30 per cent. of chromium, or

more than 40 per cent. of tungsten, or

a total of more than 10 per cent. of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10 per cent. in the case of copper),

and which contain, by weight, not less than 4 per cent. in the case of ferro-alloys containing silicon, not less than 8 per cent. in the case of ferro-alloys containing manganese but no silicon or not less than 10 per cent. in other cases, of the element iron;

88

(d) "alloy steel" (Heading No. 73.15):

steel containing, by weight, one or more elements in the following proportions:

more than 2 per cent. of manganese and silicon, taken together, or

2.00 per cent. or more of manganese, or

2.00 per cent. or more of silicon, or

0.50 per cent. or more of nickel, or

0.50 per cent. or more of chromium, or

0.10 per cent. or more of molybdenum, or

0.10 per cent. or more of vanadium, or

0.30 per cent. or more of tungsten, or

0.30 per cent. or more of cobalt, or

0.30 per cent. or more of aluminium, or

0.40 per cent. or more of copper, or

0.10 per cent. or more of lead, or

0.12 per cent. or more of phosphorus, or

0.10 per cent. or more of sulphur, or

0.20 per cent. or more of phosphorus, and sulphur,
taken together, or

0.10 per cent. or more of other elements, taken
separately;

(e) "high carbon steel" (Heading No. 73.15):

steel containing, by weight, not less than 0.60 per cent. of
carbon and having a content, by weight, less than 0.04 per
cent. of phosphorus and sulphur taken separately and less
than 0.07 per cent. of these elements taken together;

(f) "puddled bars" and "pillings" (Heading No. 73.06/07):

products for rolling, forging or re-melting obtained either:

(i) by shingling balls of puddled iron to remove the
slag arising during puddling, or

(ii) by roughly welding together by means of hot-
rolling, packets of scrap iron or steel or puddled
iron;

(g) "ingots" (Heading No. 73.06/07):

products for rolling or forging obtained by casting into
moulds;

(h) "blooms" and "billets" (Heading No. 73.06/07):

semi-finished products of rectangular section, of a thickness
not less than 6 millimetres, of a width not less than 150
millimetres and of such dimensions that the thickness does
not exceed one-quarter of the width;

(k) "alloy steel" (Heading No. 73.08):

coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 millimetres thick, of a width exceeding 500 millimetres and of a weight of not less than 500 kilograms per piece;

(i) "universal plates" (Heading No. 73.09):

products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1,200 millimetres;

(m) "hoop and strip" (Heading No. 73.12):

rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 millimetres, of width not exceeding 500 millimetres and of such dimensions that the thickness does not exceed one-tenth of the width, in straight strips, coils or flattened coils;

(n) "sheets and plates" (Heading No. 73.13):

rolled products [other than coils for re-rolling as defined in paragraph (k) above] of any thickness and, if in rectangles, of a width exceeding 500 millimetres.

Heading No. 73.13 is to be taken to apply, inter alia, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings;

(o) "wire" (Heading No. 73.14):

cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 millimetres. In the case of Heading Nos. 73.25, 73.26 and 73.27/28, however, "wire" is deemed to include rolled products of the same dimensions;

(p) "bars and rods" (including wire rod) (Heading No 73.10):

products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition;

(q) "hollow mining drill steel" (Heading No. 73.10):

steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 millimeters but does not exceed 50 millimetres, and of which the greatest internal dimension does not exceed one-third of the greatest external dimension, Other steel hollow bars are to be treated as falling within Heading No. 73.17/19;

90

(r) "angles, shapes and sections" (Heading No. 73.11):

products, other than those falling within Heading No. 73.16, which do not conform to the entirety of any of the definitions (h) , (ij), (k), (l), (m),(n) and (o) above, and which do not have cross-sections in the form of circles,

segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow,

2. Heading Nos. 73.06/07 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (Heading No. 73.15).

3. Iron and steel products of the kind described in any of the Headings Nos. 73.06/07 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.

4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates are protective	Duration
(1)	(2)	(3) 1*** 2[Pre-ferential Areas]	5[(5)]

73.01 Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms. ... [60] 5

73.02 Ferro-alloys. [60] 5

73.03/05 Waste and scrap metal, shot and angular grit (whether or not graded); wire pellets, iron or steel powders; sponge iron or steel. ... [100] 5

73.06/07 Puddled bars, pilings, ingots, blocks, lumps and similar forms, blooms, billets, slabs and sheet bars (including tin-

plate bars), of iron or steel
pieces roughly shaped by for-
ging, of iron or steel:

(1) Not elsewhere specified. [60]5

(2) Pieces roughly shaped by
forging, of iron or steel. . [100]5

73.08 Iron or steel coils for re-
rolling. . . . [60]5

73.09 Universal plates of iron or
steel. . . . [60]5

73.10 Bars and rods (including wire
rod), of iron or steel, hot-
rolled, forged, extruded cold-
formed or cold-finished; (inc-
luding precision-made); hollow
mining drill steel. . . [60]5

73.11 Angles, shapes and sections,
or iron or steel, hot-rolled,
forged, extruded, cold-formed
or cold-finished; sheet pil-
ing of iron or steel, whether
or not drilled, punched or
made from assembled elements. [60]5

73.12 Hoop and strip, of iron or
steel, hot-tolled or cold-
rolled. . . . [60]5

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978,
s.4
and Sch. (w.e.f. 1-9-1978).

2Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s.4 and Sch., *ibid.*

4Subs. by Act 14 of 1982, s. 43 and Second Sch.

5Subs. by Act 11 of 1983, s.44 & Sch. II.

91

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2[Pre-ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 3[(4)] 5[(5)]	

73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled:

(1) Not elsewhere specified. [100]8

(2) Tinned sheets and plates. [100]8

73.14 Iron or steel wire, whether or not coated, but not insulated. ... [60]8

5[73.15 Alloy steel and high carbon steel in the forms mentioned in Heading Nos. 73.06/07 to 73.14:

6[(1) Not elsewhere specified 300

(2) Coils for re-rolling, bars (including bright bars), rods, wire rods, wire circles, angles, shapes and sections, strips, sheets and plates, of stain-

less steel. 300

7[73.16 Railway and tramway track
construction material of iron
or steel, the following:
rails, check-rails, switch
blades, crossings (or frogs),
crossing pieces, point rods,
rack rails, sleepers, fish
plates, chairs, chair wedges,
sole plates (base plates),
rail clips, bedplates, ties
and other material speciali-
sed for joining or fixing
rails:

(1) Not elsewhere specified. [60]8

(2) Of stainless steel. 300

73.17/19 Tubes and pipes and blanks
therefor of iron or steel:

(1) Other than of stainless
steel:

(i) Not elsewhere specified. [100]8

(ii) Drilling tubes and pipes
blanks therefor. [60]8

(iii) Tubes and pipes for
boilers falling within Heading
No. 84.01/02 and blanks there-
for. [60]8

(iv) Tubes and pipes sheathed
or lined with corrosion- res-
isting material, such as
glass, rubber and plastic. [60]8

(2) Of stainless steel. 300

73.20 Tubes and pipe fittings (for
example, joints, elbows,

unions and flanges), of iron
or steel;

(1) Not elsewhere specified. [100]8

(2) Of stainless steel. 300

73.21 Structures and parts of structures (for example, hangers and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strips, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:

(1) Not elsewhere specified. [60]8

(2) Of stainless steel. 300

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 Sch., ibid., for Sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

4Subs. by Act 14 of 1982, s. 43 and Second Sch.

5Subs. by Act 16 of 1981, s. 46 and Second Sch., for Heading No. 73.15.

6Subs. by Act 15 of 1982, s. 2, for sub-heading (1) and (2).

7Subs. by s.2, ibid., for Heading Nos. 73.16, 73.17/19, 73.20, 73.21 and 73.22/23.

Heading No.	Sub-heading No. and description of article	Standard 1*** 2[Pre-ferential Areas]	Rate of duty when rates of duty are protective	Duration
-------------	--	--------------------------------------	--	----------

(1)	(2)	(3) 1*** 3[(4)]	5[(5)]	
-----	-----	-----------------	--------	--

73.22/23 Reservoirs, tanks, vats, casks, drums, cans, boxes and similar containers for any material (other than compressed or liquefied gas), of iron or steel:

(1) Not elsewhere specified. [100]6

(2) Of stainless steel. 300

73.24 Containers of iron or steel, for compressed or liquefied-gas. [60]6

4[73.25 Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:

(1) Not elsewhere specified. [100]6

(2) Of stainless steel. 300

73.26 Barbed iron or steel wire; twisted hood or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel:

(1) Not elsewhere specified. [100]6

(2) Of stainless steel. 300

73.27/28 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal of iron or steel;

(1) Not elsewhere specified. [100]6

(2) Of stainless steel. 300

73.29 Chain and parts thereof, of iron or steel:

(1) Not elsewhere specified.

(i) Other than of stainless steel: [100]6

(ii) mooring chains [60]6

(2) Of stainless steel. 300

73.30 Anchors and grapnels and parts thereof, of iron or steel. [60]6

73.31 Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including

such articles with heads of
copper. [100]6

73.32 Bolts and nuts (including bolt
ends and screw studs), whether
or not threaded or tapped, and
screws (including screw hooks and
screw rings), of iron or steel:

rivets, cotters, cotter-pins,
washers and springs washers, of
iron or steel. [100]6

5[73.33/40 Other articles of iron or steel:

(1) Not elsewhere specified. [150]6

(2) Of stainless steel. 300

1Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4 and Sch. (w.e.f. 1-9-1978).

2Subs. by s. 4 and Sch., *ibid.*, for Sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4Subs. by Act 15 of 1982, s. 2 for Heading Nos. 73.25, 73.26,
73.27,/28 and 73.29.

5Subs. by s.2, *ibid.*, for Heading No. 73.33/40.

6Subs. by Act 11 of 1983, s. 44 & Sch. II.

CHAP

Copper and articles thereof

CHAPTER 74

Copper and articles thereof

NOTES

1. For the purpose of Heading No. 74.01/02 "master alloys" means alloys [except copper phosphide (phosphor copper) containing more than 8 per cent. by weight of phosphorus] containing with other alloy elements more than 10 per cent. by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

[Copper phosphide (phosphor copper) containing more than 8 per cent. by weight of phosphorus falls within Chapter 28 and not within this Chapter.]

3. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) "wire" (Heading No. 74.03):

rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products falling within other Headings.

Wire-bars and billets with their ends tapered or otherwise

worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of Heading No. 74.01/02;

(c) "wrought plates, sheets, strip" (Heading No. 74.04/05);

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetre but does not exceed one-tenth of the width.

Heading No. 74.04/05 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

3. Heading No. 74.07/08 is to be taken to apply, inter alia, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned Heading No. 74.07/08 is to be taken to apply, inter alia, to tube and pipe fittings which have been similarly treated.

94

Heading No.	Sub-heading No. and description of article	Rate of duty when rates	Duration
	Standard 1*** 2[Pre-ferential Areas]	of duty are protective	
(1)	(2)	(3) 1*** 3[(4)]	5[(5)]

74.01/02 Copper matte; unwrought copper (re-

finned or not); copper waste and scrap; master alloys 4[100]

74.03 Wrought bars, rods, angles, shapes and sections, of copper ; copper wire

(1) Not elsewhere specified 4[100]

(2) Bars, rods, angles, shapes sections and wire of unalloyed copper 4[100]

74.04/05 Wrought plates, sheets, strip and foil, of copper 4[100]

74.06 Copper powders and flakes 4[100]

74.07/08 Tubes and pipes and blanks therefor, of copper; hollow bars of copper; tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper :

(1) Not elsewhere specified 4[100]

(2) Tubes and pipes and blanks therefor, and hollow bars, of nominal bore exceeding 19 millimetres 5[100]

[74.09/19 6[Other articles of copper including nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins of iron or steel with heads of copper] 4[100]

CHAP

Nickel and articles thereof

CHAPTER 75

Nickel and articles thereof

NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them :

(a) "wire" (Heading No. 75.02) ;

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres ;

(b) "wrought bars, rods, angles, shapes and section " (Heading No. 75.02) :

rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling) ;

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., *ibid.*, (w.e.f. 1-19-1978).

4. Subs. by Act 66 of 1976, s.34 and Third Sch.

5. Subs. by Act 14 of 1982, s.43 and Second Sch.

6. Subs. by Act 26 of 1978. s.4 and Sch., for certain words

(w.e.f. 1-9-1978).

95

(c) "wrought plates, and strip" (Heading No. 75.03) :

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness does not exceed one-tenth of the width.

Heading Np.75.03 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

2. Heading No. 75.04/06 is to be taken to apply, inter alia, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates are protective	Duration of duty
	Standard 1*** 3[Pre-ferential Areas]		

(1) (2) (3) 1*** 3[(4)] 3[(5)]

75.01 Nickel matters, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes) ; nicked waste and scrap : 40

75.02 Wrought bars, rods, angles, shapes and sections of nickel; nickel wire :

(1) Not elsewhere specified 60

(2) Electrical resistance wires of nickel-chrome and other nickel alloys 100

75.03 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes 60

75.04/06 Other articles of nickel 60

CHAP

Aluminium and articles thereof

CHAPTER 76

Aluminium and articles thereof

NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them :

(a) "wire" (Heading No. 76.02) :

rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently (otherwise than by simple trimming or de-scaling) ;

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

96

(c) "wrought plates, sheets and strip" (Heading No.76.03/04):

flat-surfaced, wrought products (coiled or not), of which

the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness exceeds 1[0.20 millimetre] but does not exceed one-tenth of the width.

Heading No. 76.03/04 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Heading.

2. Heading No. 76.06/07 is to be taken to apply, inter alia, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned; also to tube and pipe fittings which have been similarly treated.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates are protective	Duration
(1)	(2)	(3) 2*** 3[Pre-ferential Areas] 4[(4)]	4[(5)]

76.01 Unwrought aluminium; aluminium waste and scrap :

(1) Not elsewhere specified 6[60]

(2) Unalloyed aluminium in any crude form, including ingots, blocks, slabs, billets wire bars, shots and pellets 6[60]

76.02 Wrought bars, rods, angles, shapes and

sections of aluminium; aluminium wire. 6[100]

76.03/04 Wrought plates, sheets, and strip of
aluminium; aluminium foil :

(1) Not elsewhere specified 6[100]

(2) Wrought plates, sheets, strip and
foil, of unalloyed aluminium 5[100]

76.05 Aluminium powders and flakes 6[100]

76.06/07 Tubes and pipes and blanks therefor,
of aluminium; hollow bars of alumin-
um; tube and pipe fittings (for, exam-
ple, joints, elbows, sockets and flan-
ges) of aluminium 6[100]

76.08/16 Other articles of aluminium 6[100]

CHAP

Magnesium and beryllium and articles thereof

CHAPTER 77

Magnesium and beryllium and articles thereof

Heading No.	Sub-heading No. and description of article	Rate of duty when rates are protective	Duration of duty
	Standard 2*** 3[Pre-ferential Areas]		

(1) (2) (3) 1*** 4[(4)] 4[(5)]

77.01/03 Magnesium unwrought or wrought, and
articles of magnesium 40

77.04 Beryllium unwrought or wrought and
articles of beryllium 60

1. Subs. by Act 26 of 1978, s.4 and Sch., for "15 millimetre"
(w.e.f. 1-9-1978).

2. Column (4) and sub-heading "U.K." omitted by s.4 and Sch.,
ibid., (w.e.f. 1-9-1978).

3. Subs. by s.4 and Sch., ibid., for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

4. Columns (5) and (6) renumbered as columns (4) and (5) by s.4
and Sch., ibid., (w.e.f. 1-9-1978).

5. Subs. by Act 29 of 1977, s.31 and Second Sch.

6. Subs. by Act 11 of 1983, s.44 & Sch. II.

97

CHAP

Lead and articles thereof

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

CHAPTER 78

Lead and articles thereof

NOTES

1. In this Chapter, Heading No. 78.02/06 covers, inter alia,--

(a) Wire, meaning

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres ;

(b) wrought bars, rods, angles, shapes and sections, meaning

rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

(c) wrought plates, sheets and strip, meaning

flat-surfaces, wrought products (coiled or not), or which the maximum cross-sectional dimension exceeds 6 millimetres, of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding 1,700 grams per square metre.

This Heading is to be taken to apply, inter alia, to the products, mentioned in (c) above, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

2. Heading No. 78.02/06 is to be taken to apply, inter alia, to

tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2[Pre-ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]

78.01 Unwrought lead (including argentiferous lead) ; lead waste and scrap :

(1) Not elsewhere specified 4[100]

(2) Unalloyed lead, unwrought 4[100]

78.02/06 Lead wrought and articles of lead 4[100]

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., ibid., (w.e.f. 1-9-1978).

4. Subs. by Act 11 of 1983, s.44 & Sch. II.

CHAP

Zinc and articles thereof

CHAPTER 79

Zinc and articles thereof

NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them :

(a) "wire (Heading No. 79.02) :

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres ;

(b) "wrought bars, rods, angles, shapes and sections" (Heading No. 79.02) :

rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling) ;

(c) "wrought plates, sheets and strip" (Heading No. 79.03) :

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres,

and of which the thickness does not exceed one-tenth of the width.

Heading No. 79.03 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates Standard 1*** 2[Pre-ferential Areas] are protective	Duration
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]

79.01 Unwrought zinc; zinc waste and scrap

(1) Not elsewhere specified 5[100]

(2) Unalloyed zinc, unwrought 5[100]

79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire 5[100]

79.03 Wrought plates, sheets and strip of zinc; zinc foil, zinc powders and flakes 5[100]

79.04/06 Other articles of zinc 5[100]

CHAP

Tin and articles thereof

CHAPTER 80

Tin and articles thereof

NOTES

1. In this Chapter, Heading No. 80.02/06 covers, inter alia, --

(a) Wire, meaning

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres ;

1. Columns (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

4. Subs. by Act 14 of 1982, s.43 and Second Sch.

5. Subs. by Act 11 of 1983, s.44 & Sch. II.

99

(b) Wrought bars, rods, angles, shapes and sections, meaning

rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered

products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling) ;

(c) Wrought plates, sheets, and strip, meaning

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding 1 kilogram per square metre.

This Heading is to be taken to apply, inter alia, to the products mentioned in (c) above, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished, or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

2. Heading No. 80.02/06 is to be taken to apply, inter alia, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of article	Rate of duty when rates are protective	Duration
	Standard 1*** 2[Pre-ferential Areas]	of duty	
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]

80.01 Unwrought tin; tin waste and scrap :

(1) Not elsewhere specified	60
(2) Unalloyed tin, unwrought	40

CHAP

Other base metals employed in metallurgy and articles thereof

CHAPTER 81

Other base metals employed in metallurgy and articles thereof

NOTE

This Chapter covers, in addition to tungsten, molybdenum and tantalum, the following base metals, bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U235, vanadium and zirconium. The Chapter also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy and cermets.

Heading No.	Sub-heading	No. and description of article	Rate of duty when rates	Duration
		Standard 1*** 2[Pre-ferential Areas]	of duty are protective	

(1)	(2)	(3) 1*** 3[(4)]	3[(5)]
-----	-----	-----------------	--------

81.01/04 Tungsten, molybdenum, tantalum and
4[other base metals and cermets,

wrought or unwrought,] and articles
thereof :

(1) Not elsewhere specified 60

(2) Unalloyed tungsten, molybdenum,
tantalum and other base metals,
unwrought 40

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978,
s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., ibid., for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s.4 and Sch., ibid., (w.e.f. 1-9-1978).

4. Subs. by s.4 and Sch., ibid., for certain words (w.e.f. 1-9-
1978).

100

CHAP

Tools, implements, cutlery, spoons and forks, of base metal; parts
thereof

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal;

parts thereof

NOTES

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

1. Apart from below lamps, portable, forges, grinding wheels with frame-works, manicure and chiropody sets, and goods classified in Heading No. 82.07 and handles of base metal falling within Heading No. 82.08/15, this Chapter covers only articles with a blade, working edge, working surface or other working part of :

(a) base metal ;

(b) metal carbides ;

(c) precious or semi-precious stones (natural synthetic or reconstructed) on a support of base metal ; 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 falling in the Heading 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 No. 84.45/48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Cutting plates for electric hair clippers and blades and heads for electric shavers are to be classified under Heading No. 82.08/15.

3. Sets (other than manicure or chiropody sets Heading No. 82.08/15) comprising as assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different Headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.

4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers

imported separately are to be classified under their appropriate Headings.

Heading No.	Sub-heading cription of article	No. and des- cription of article	Rate of duty when rates Standard 1*** 2[Pre- ferential Areas] are pro- tective	Duration
(1)	(2)	(3)	1*** 3[(4)]	3[(5)]

82.01/04 Hand tools (for example, spades, hoes hewing tools, scythes and hay knives) of a kind used in agriculture, horticulture or forestry; saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades); hand tools, not falling within any other Heading of this Chapter, including glaziers, diamonds, pliers, tinmen's snips, bolt croppers, perforating punches, spanners and wrenches (other than tap wrenches), files and rasps; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated). 60

1. Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2. Subs. by s.4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3. Columns (5) and (6) renumbered as columns (4) and (5)

respectively by s.4 and Sch., ibid., (w.e.f. 1-9-1978).

101

Heading No.	Sub-heading article	No. and description of Standard 1*** 2[Perferential rates of Areas] 3[(4)]	Rate of duty	Duration when duty are protective 3[(5)]
(1)	(2)	(3)	1***	3[(4)] 3[(5)]

82.05 Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing extrusion dies for metal, and rock drilling bits:

(1) Not elsewhere specified 60

(2) Rock drilling bits ... 40

82.06 Knives and (cutting blades, for machines or for mechanical appliances

The rate applicable to the machine or mechanical appliance with which the knife or the

cutting
blade is
designed
to be used.

82.07 Tool-tips and plates, sticks and the
like for tool-tips, unmounted, of sin-
tered metal carbides (for example,
carbides of tungsten, molybdenum or
vanadium) 60

82.08/15 Coffee-mills, mincers, juice-extractors
and other mechanical appliances, of a
weight not exceeding ten kilograms and
of a kind used for domestic purposes
in the preparation, serving or condit-
ion in of food or drink; knives (other
than these failing within Heading No.
82.06), scissors, knife and scissor
blades, and other articles of cutlery
(including spoons, forks, ladles and
similar kitchen or table ware); razors
or razor blades (including razor blade
blanks, whether or not in strips);
manicure and chiropody sets and appli-
ances; handles of base metal for any
of the above articles.... 100

CHAP

Miscellaneous articles of base metal.

CHAPTER 83

Miscellaneous articles of base metal

NOTE

In this Chapter, a reference to parts of articles is in case to
be taken as applying to cables, chains, nails, bolts, nuts, screws,
springs or other articles of iron or steel of a kind described in

Heading No.73.25, 73.29, 73.31, 73.32 or springs and leaves for springs, of iron or steel, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

 1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

102

 Heading Sub-heading No. and description of Rate of duty Duration
 No. article ----- when
 Standard 1*** 2[Perferential rates of
 Areas] duty are
 protective

 (1) (2) (3) 1*** 3[(4)] 3[(5)]

83.01/15 Miscellaneous articles of base metal :

(1)Locks, all sorts (including frames incorporating locks, for handbags, trunks or the like) and parts thereof; lock keys; fittings and mountings of a kind suitable for furniture, doors, staircases, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers);hat-racks, hatpegs, brackets and the like; lamps and lighting fittings, and parts thereof (excluding articles falling within Chapter 85); fittings (for example clasps, buckles, hooks, eyes and eyelets) of a kind commonly used or clothing,

travel goods, hand bags or other textile or leather goods; tubular rivets and bifurcated rivets; photograph, Picture and similar frames; mirrors of base metal; sign-plates, name-plates, numbers, letters and other signs. . . . 100

(2) Safes, strong-boxes. strong rooms (including linings and doors thereof); cash and deed boxes and the like; office equipment (for example, filing cabinets, racks, sorting boxes, paper trays and paper rests) other than office furniture falling within Chapter 94; fittings for loose leaf binders, for files or for stationery books; letter clips, staples, indexing tags and similar stationery goods; statuettes and other ornaments of a kind used indoors; flexible tubing and piping; beads and spangles; bells and gongs. non-electric, and parts thereof stoppers, crown corks, bottle caps capsules, bung covers, seals and plombs, case corner protectors and other packing accessories 100

(3) 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 for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying. . 60

1 Columns (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5)

respectively by s. 4 and Sch. ibid. (w.e.f. 1-9-1978).

103.

CHAP

Boilers, machinery and mechanical appliances; parts thereof.

CHAPTER 84

Boilers, machinery and mechanical appliances; parts thereof

NOTES

1. This Chapter does not cover

(a) millstones, grindstones and other articles falling within Chapter 68;

(b) appliances and machinery for example pumps) and parts thereof, of ceramic material (Chapter 69)

(c) laboratory glassware of Heading No.70.17/18; machinery and appliances and parts thereof, of glass (Heading No.70.20 or 70.21);

(d) heating equipment falling within Heading No.73.33/40 and similar articles of other base metals (Chapters 74 to 81); or

(e) tools for working in the hand of Heading No. 85.05 or electromechanical domestic appliances of Heading No. 85.06 /07.

2. Subject to the operation of Notes 3 and 4 to Section XVI a machine or appliance which answers to a description in one or more of the Headings

Nos. 84.01/02 to 84.21 and at the same time to a description in one or other of the Headings Nos, 84.22 to 84.60, is to be classified under the former Heading and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to:

- (a) germination plant, incubators and brooders (Heading No. 84.28);
- (b) grain dampening machines (Heading No. 84.29);
- (c) diffusing apparatus for sugar juice extraction (Heading No. 84.30);
- (d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (Heading No. 84.40); or
- (e) machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.19 is to be taken not to apply to:

- (a) sewing Machines for closing bags or similar containers (Heading No. 84.41); or
- (b) office machinery of Heading No. 84.51/55.

3. (A) In Heading No., 84.51/55, the expression "automatic data processing machines" means

- (a) digital machines having storages capable of storing not only the processing programme or programmes and the data to be processed but also a programme for translating the formal programming language in which the programmes are written into machine language. These machines must have a main storage which is directly accessible for the execution of a programme and which has a capacity at least sufficient to store those

parts of the processing and translating programmes and the data immediately necessary for the current processing ran. They must also be able themselves, on the basis of the instructions contained in the initial programme, to modify, by logical decision, its execution during the processing run;

(b) analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements;

(c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units.

A

unit is to be regarded as being a part of the complete system if it meets all the following conditions :

(a) it is connectable to the central processing unit either directly or through one or more other units;

(b) it is specifically designed as part of such a system [it must, in particular, unless it is a power supply unit be able to accept or deliver data in a form (code or signals) which can be used by the system].

Such units imported separately are also to be classified in Heading No. 84.51/55.

106

4. Heading No. 84.62 is to be taken to apply, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than one per cent. or by more than 0.05 millimetre, whichever is less. Other steel balls are to be classified under Heading No. 73.33/ 40.

5. 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 whose principal purpose 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 No. 84.59. Heading No. 84.59 is also to be taken to cover 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.

 Heading No. Sub-heading article No. and description of ----- when Rate of duty Standard 1*** 2[Preferential rates of Areas] duty are protective

(1) (2) (3) 1*** 3[(4)] 3[(5)]

84.01/02 Steam and other vapour generating boilers (excluding central beating hot water boilers capable also of producing low pressure steam); superheated water boilers; auxiliary plant for use with such boilers (for example economisers, super-heaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units . . . 40

84.03 Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators with or without purifiers. . . 40

84.04/05 Steam engines (including mobile engi-

nes, but not steam tractors falling
within Heading No. 87.01 or mecha-
nically propelled road rollers) with
self-contained boilers; 4[steam or
other vapour power units, whether or
not incorporating boilers]. . . 40

84.06 Internal combustion piston engines. . 100

84.07 Hydraulic engines and motors (includ-
ing water wheels and water turbines). . 40

84.08 Other engines and motors

(1) Not elsewhere specified 40

(2) Spring operated or weight
operated motors 60

(3) Jet and gas turbines, adapted for
use in aeroplanes 40

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid*, for sub-heading "Other
Preferential Aresa" (w.e.f. 1-9-1978)

3 Columns (5) and (6) renumbered as columns (4) and (5)
respectively by S. 4 and Sch., *ibid* (w.e.f. 1-9-1978).

4 Subs. by s. 4 and Sch., *ibid*, for certain words (w.e.f. 1-9-
1978).

107

Heading No.	Sub-heading article	No. and description of	Rate of duty
		Standard 1*** when rates	
		2[Preferential of duty	
		Areas are prot-	
		etctive	

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]
-----	-----	------------------------

84.09 Mechanically propelled road
rollers 40

84.10 Pumps (including motor pumps
and turbo (pumps) for liquids,
whether or not fitted with
measuring devices; liquid
elevators of bucket, chain screw,
band and similar kinds :

(1) Not elsewhere specified 40

(2) Delivery pumps fitted with
measuring or price calculating
mechanism, such as are used for
supplying petrol or oil, and
pumps specially designed for
lubricatting and Washing of
vehicles; manually operated\
pumps 60

(3) Fuel, oil or water pumps for
internal combustion piston
engines (including fuel
injection pumps) 100

84.11 Air pumps, vacuum pumps, and air
or gas compressors (including
motor and turbo pumps and
compressors, and free-piston
generators for gas turbines);
fans, blowers and the like :

(1) Not elsewhere specified 40

(2) Gas compressors imported
for use in air-conditioning
equipment [100]4

(3) Gas compressors imported for
use in refrigerating equipment 100

(4) Exhaust fans and blowers of
not less than 65 centimetres
sweep; flame-proof fans and
blowers ... 40

(5) Fans and blowers not falling
within sub-heading (4) 100

84.12 Air-conditioning machines,
self-contained, comprising
a motor-driven fan and elements
for changing the temperature
and humidity of air [100]4

84.13 Furnace burners for liquid fuel
(atomisers) for pulverised solid
fuel or for gas; mechanical
stokers, mechanical grates,
mechanical ash discharges and
similar appliances 40

84.14 Industrial and laboratory
furnances and ovens, non-electric 40

84.15 Refrigerators and refrigerating
equipment electrical and other)

(1) Not elsewhere specified [100]4

(2) Domestic refrigerators 100

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., ibid., for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by S. 4 and Sch., ibid. (w.e.f. 1-9-1978)

4. Subs. by Act 11 of 1983, s. 44 & Sch. II.

108

Heading No.	Subheading article	No. and description of -----	Rate of duty
		Standard 1*** when rates	
		2[Preferential of duty	
		Areas are prot-	
		etctive	
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]

84.16 Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefore 40

84.17 Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as beating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water-heaters, nonelectrical :

(1) Not elsewhere specified.. 40

(2) Machinery and equipment for
food and drink other than those
used for treating milk;
instantaneous or storage water
heaters, non-electrical; machinery
and equipment imported for use in
air-conditioning 60

84.18 Centrifuges; filtering and
purifying machinery and apparatus
(other than filter funnels, milk
strainers and the like), for
liquids or gases :

(1) Not elsewhere specified 40

(2) Air filters; oil or fuel
filters for internal combustion
piston engines 100

84.19 Machinery for cleaning or drying
bottles or other containers;
machinery for filling, closing
sealing capsuling or labelling
bottles cans boxes bags or other
containers ;other packing or
wrapping machinery; machinery
for aerating beverages; dish
washing machines.. 60

84.20 Weighing machinery (excluding
balances of a sensitivity of
5 centigrammes or better);
including weight-operated
counting and checking machines;
weighing machine weights of
all kinds :

(1) Not elsewhere specified 60

(2) Weigh-bridges; hopper scales
for automatically weighing
materials discharged from hoppers 40

84.21 Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders ; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines ;

(1) Not elsewhere specified 40

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, S. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., ibid, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

109

Heading No.	Subheading article	No. and description of ----- Duration	Rate of duty
		Standard 1*** when rates	
		2[Preferential of duty	
		Areas are prot-	
		ective	

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

84.21
-contd.

(2) Spray guns and similar appliances for spraying paint varnish, oil, distemper or

cement, fire extinguishers
(charged or not) 60

84.22 Lifting, handling, loading or
unloading machinery, telfers and
conveyors (for example, lifts,
hoists, winches, cranes, transporter
cranes, jacks, pulley tackle, belt
conveyors and teleferics) not being
machinery falling within Heading
No. 84.23 40

84.23 Excavating, levelling tamping,
boring and extracting machinery,
stationery or mobile, for earth,
minerals or ores (for example,
mechanical shovels, coal-cutters
excavators, scrapers, levellers
and bulldozers); pile-drivers;
snow-ploughs, not self-propelled
(including snow-plough
attachments) 40

84.24 Agricultural and horticultural
machinery for soil preparation
or cultivation (for example,
ploughs, harrows, cultivators, seed
and fertiliser distributors); lawn
and sports ground rollers :

(1) Not elsewhere specified 40

(2) Lawn and sports ground rollers 60

84.25 Harvesting and threshing machinery;
straw and fodder presses; hay or
grass mowers; winnowing and
similar cleaning machines for
seed, grain or leguminous
vegetables and egg-grading and
other grading machines for
agricultural produce (other than
those of a kind used in the bread
grain milling industry falling
within Heading No. 84.29). 40

84.26 Dairy machinery (including milking
machines) 40

84.27 Presses, crushers and other
machinery of a kind used in
wine-making cider-making,
fruit juice preparation or
the like. 60

84.28 Other agricultural, horticultural,
poultry-keeping and bee-keeping
machinery; germination plant
fitted with mechanical or
thermal equipment; poultry
incubators and brooders 40

84.29 Machinery of a kind used in the
bread grain milling industry, and
other machinery, (other than farm
type machinery), for the working
of cereals or dried legu-
minous vegetables 40

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4 and sch. (W.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid* for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5)
respectively by S. 4 and Sch., *ibid*. (w.e.f. 1-9-1978).

110

Heading Subheading No. and description of Rate of duty
No. article ----- Duration

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

Standard 1*** when rates
 2[Perferential of duty
 Areas are prot-
 tecti

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]
-----	-----	------------------------

84.30 Machinery not falling within any
 other heading of this Chapter
 of a kind used in the following
 food or drink industries; bakery,
 confectionery, chocolate manu-
 facture, macaroni, ravioli or
 similar cereal food manufacture,
 the preparation of meat, fish,
 fruit or vegetables (includ-
 ing mincing or slicing machines),
 sugar manufacture or brewing:

(1) Not elsewhere specified 60

(2) Sugar manufacturing and
 refining machinery 40

84.31 Machinery for making or finishing
 ellulosic pulp, paper or
 paper-board 40

84.32 Book-binding machinery, including
 booksewing machines 40

84.33 Paper or paperboard cutting
 machines of all kinds; other
 machinery for making up paper
 pulp, paper or paperboard. 40

84.34 Machinery, apparatus and accessories
 for type-founding or type-setting;
 machinery, other than the machine
 tools of Heading No. 84.45/48,
 for preparing or working
 printing blocks, plates or
 cylinders printing type
 impressed flongs and matrices,

printing blocks, plates and
cylinders; blocks, plates,
cylinders and lithographic stones,
prepared for printing purposes
(for example, planed grained
or polished) 40

84.35 Other printing machinery;
machinery uses ancillary to
printing. 40

84.36 Machines for extruding man-made
machines of a kind used for
processing natural or man-made
textile fibres; textile spinning
and twisting machines; textile
doubling, throwing and reeling
(including weft-winding)
machines. 40

84.37 Weaving machines, knitting
machines and machines for making
gimped yarn, tulle, lace,
embroidery, trimmings braid or net;
machines for preparing yams for
use on such machines, including
warping and warp sizing machines:

(1) Not elsewhere specified 40

(2) Domestic knitting machines;
machines for making gimped yarn,
tulle, lace, embroidery,
trimmings, braid or net 60

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, S.
4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, sub-heading "Other Preferential
Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch. *ibid.* (w.e.f. 1-9-1978).

111

Heading No.	Subheading article	No. and description of ----- Duration	Rate of duty
		Standard 1*** when rates	
		2[Preferential of duty	
		Areas are prot-	
		etctive	
(1)	(2)	(3) 1*** 3[(4)] 3[(5)]	

84.38 Auxiliary machinery for use with machines of Heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motion and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present Heading or with machines falling within Heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) :

(1) Not elsewhere specified 40

(2) Parts and accessories of machines falling within sub-heading No. (2) of Heading No. 84.37..... 60

84.39 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making

84.40 Machinery for washing, cleaning
drying, bleaching dyeing
dressing, finishing or coating
textile yarns fabrics or made-up
textile articles (including
laundry and dry-cleaning
machinery); fabric folding,
reeling or cutting machines;
machines of a kind used in the
manufacture of linoleum or other
floor coverings for applying the
paste to the base fabric or other
support; machines of a type used
for printing a repetitive
design, repetitive, words or
overall colour on textiles,
leather, wall-paper, wrapping
paper linoleum or other materials,
and engraved or etched plates,
blocks or rollers therefor :

(1) Not elsewhere specified 40

(2) Domestic washing machines,
laundry and dry-cleaning machinery 60

84.41 Sewing machines; furniture
specially designed for sewing
machines; sewing machines needles:

(1) Not elsewhere specified 40

(2) Domestic sewing machines 100

84.42 Machinery (other than sewing
machines) for preparing, tanning
or working hides, skins or leather
(including boot and shoe
machinery) :

(1) Not elsewhere specified 40

(2) Boot and shoe making machinery 40

1 Column (4) and sub-heading "U.K." ;omitted by Act of 26 of 1978
s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., ibid., for sub heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch. ibid. (w.e.f. 1-9-1978).

112

Heading No.	Subheading article	No. and description of ----- Duration Standard 1*** when rates 2[Preferential of duty Areas are prot- ective	Rate of duty
----------------	-----------------------	--	--------------

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]	
-----	-----	------------------------	--

84.43 Convertors, ladles, ingot moulds
and casting machines, of a kind
used in metallurgy and in metal
foundries .. 40

84.44 Rolling mills and rolls therefor 40

84.45/48 Machine-tools for working metal
or metal carbides, stone ceramics
concrete, asbestos-cement and like
mineral materials or for working
glass in the cold for working
wood, cork, bone, ebonite
(vulcanite) hard artificial plastic
materials or other hard carving

materials, other than machines
falling within Heading No. 84.49
or 84.50; accessories and parts
suitable for use sole or principa-
lly with the above machine-tools,
including work and tool holders,
self-opening dieheads, dividing
heads and other appliances for
machine-tools; tool holders for
any type of tool or machine tool
for working in the hand 40

84.49 Tools for working in the hand
pneumatic or with self-
contained non-electric motor 40

84.50 Gas-operated welding, brazing
cutting and surface tempering
appliances.

(1) Not elsewhere specified 40
(2) Hand-operated gas welding,
brazing, cutting and surface
tempering appliances (blow
pipes) .. 60

84.51/55 Typewriters, other than typewri-
ters incorporating calculating
mechanisms; cheque-writing
machines; calculating machines
accounting machines, cash
registers, postage-franking
machines, ticket-issuing machines
and similar machines, incorpora-
ting a calculating device;
automatic data processing
machines and units thereof;
magnetic and optical readers,
machines for transcribing data
onto data media in coded form
and machine for processing
such data, not elsewhere specified
or included; other office machines
(for example, hectograph or
stencil duplicating machines,

addressing machines coin-sorting
machines, coin-counting and
wrapping machines, pencil-
sharpening machines, perforating
and stapling machines); parts
and accessories (other than covers,
carrying cases and the like)
suitable for use solely or
principally with the above
machines :

(1) Not elsewhere specified : 4[100]

(2) Automatic data processing
machines and units thereof;
magnetic and optical readers,
machines for transcribing data
onto data media in coded form and
machines for processing such data,
not elsewhere specified or inclu-
ded; parts and accessories suita-
ble for use solely or principally
with the machines falling within
this sub-heading . 6[200]

1 Column (4) and sub-heading "U.K." Omitted by Act of 26 of 1978,
s. 4 and Sch. (W.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid*, for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch. *ibid*. (w.e.f. 1-9-1978).

4 Subs. by Act 29 of 1977, s. 31 and Second Sch.

5 subs. by Act 14 of 1982, s. 43 and Second Sch.

6 Subs. by Act 32 of 1985, s. 42 and Sch. II.

Heading	Subheading	No. and description of	Rate of duty
No.	article	----- Duration	
		Standard 1*** when rates	
		2[Preferential of duty	
		Areas are prot-	
		ective	

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]
-----	-----	------------------------

84.56 Machinery for sorting screening, separating washing crushing, grinding or mixing earth stone ores or other mineral substances in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements plastering materials or other mineral products in powder and paste form ; machines for forming foundry moulds of sand. 40

84.57 Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves. 40

84.58 Automatic vending machines (for example stamp cigarette, chocolate and food machines) not being games of skill or chance ... 60

84.59 Machines and mechanical appliances, having individual functions, not falling within any

other heading of this Chapter :

(1) Not elsewhere specified. 60

(2) Machines and mechanical appliances designed for the production of a commodity 4*** machinery for treating metals, wood or similar materials, for stripping and cutting of tobacco leaf or for cutting or rolling tea leaves; machines for mounting card clothing; nuclear reactors .. 40

84.60 Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example ceramic pastes, concrete or cement) or for rubber or artificial plastic materials 40

84.61 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:

(1) Not elsewhere specified .. 60

(2) Isolating valves, non-return valves safety valves, pressure reducing valves exhaust relief valves, thermostatically controlled valves, solenoid operated valves; valves made of corrosion-resisting material such as stainless steel, nickel, morel, incoloy, hastelloy and other valves lined with rubber or other corrosion-resisting mater-

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, S. 4 and Sch. (w.e.f 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by S. 4 and Sch *ibid.*, (W.e.f. 1-9-1978).

4 certain words omitted by s. 4 and Sch., *ibid* (w.e.f. 1-9-1978).

114

Heading No.	Subheading article	No. and description of ----- Duration	Rate of duty
		Standard 1*** when rates	
		2[Preferential of duty	
		Areas are prot-	
		ective	
(1)	(2)	(3) 1*** 3[(4)] 3[(5)]	

84.62 Ball, roller or needle roller bearings :

(1) Ball and roller bearings
not elsewhere specified .. 5[100 , plus Rs. 100
per bearing]

(2) Ball bearings of all types
not exceeding 60 millimetres
bore diameter 5[200 , plus Rs. 100
per bearing]

(3) Roller bearings, including
needle roller bearings but exc-
luding adapter roller bearings,
not exceeding 85 millimetres
bore diameter. 5[200 , plus Rs. 100
per bearing]

4[84.63 Transmission shafts, cranks,
bearing housings, plain shaft
bearings gears and gearing
(including friction gears and
gearboxes and other variable
speed gears), fly-wheels, pul-
leys and pulley blocks, clutches
and shaft couplings :

(1) Not elsewhere specified 60

(2) Plain shaft bearings, with
or without bearing housings... 100

84.64 Gaskets and similar joints of
metal sheeting combined with
other material (for example,
asbestos, felt and paperboard)
or of laminated metal foil; sets
or assortments of gaskets and
similar joints, dissimilar in
composition, for engines, pipes,
tubes and the like put up in
pouches, envelopes or similar
packings 65

84.65 Machinery parts, not containing
electrical connectors insulators,
coils, contacts or other electr-
ical features and not falling
within any other heading in this
Chapter 60

84.66 (1) All items of 40

(a) machinery including prime-
movers

(b) instruments, apparatus and appliances,

(c) control gear and transmission equipment,

(d) auxiliary equipment, as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified :

(1) industrial plant,

(2) irrigation project,

(3) power project,

(4) mining project,

(5) project for the exploration for oil or other minerals, and

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4 Subs, by Act 16 of 1981, s. 46 and Second Sch,

5 Subs. by Act 32 of 1985, s. 42 and Sch. II.

Heading No.	Subheading article	No. and description of	Rate of duty
		----- Duration	
		Standard 1*** when rates	
		2[Preferential of duty	
		Areas are prot-	
		etctive	
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]

84.66--
contd.

(6) such other projects as the Central Government may, having regard to the economic development of the country, notify in the Official Gazette in this behalf :

Provided these are imported (whether in one or in more than one consignment) against one or more specific contracts, which have been registered with the appropriate Custom House in the manner prescribed by Regulations which the central Board of Excise and Customs may make under section 157 of the Customs Act, 1962 (52 of 1962) and such contract or contracts has or registered before any order is made by the proper officer of customs permitting the clearance for home consumption or deposit in a warehouse of items, components or raw materials;

(ii) all spare parts, other raw materials (including semi-finished material), or consumable stores imported, as a part of a contract

or contracts, registered in
terms of sub-heading (i), provided
the total value of such spare
parts raw materials, and consumable
stores does not exceed 10 per cent.
of the value of the goods covered
by sub-heading (i) and further
provided that such spare Parts,
raw materials or consumable
stores are essential for the
maintenance of the plant or
project mentioned in sub-heading
(i) 40

CHAP

Electrical machinery and equipment; parts thereof.

CHAPTER 85

Electrical machinery and equipment; parts thereof

NOTES

1. This Chapter does not cover :

- (a) electrically warmed blankets, bed pads, food-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person.
- (b) glass envelopes for electric lamps, electronic valves or the like, falling within Heading No. 70.01/16; or
- (c) electrically heated furniture of Chapter 94.

2. Heading No. 85.01 includes metal tank mercury are rectifiers but is to be taken not to apply to goods described in Heading No.85.08

or 85.09 or to the rectifying tubes-, valves and mounted semi-conductors of heading No. 85.18/27.

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by S. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

116

3. Apart from shavers and hair clippers, Heading No. 85.06/07 is to be taken to apply only to the following electro-mechanical machines
of type's commonly used for domestic purposes:

(a) vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;

(b) other machines, provided the weight of such other machines does not exceed 20 kilograms.

The Heading does not, however, apply to dish washing machines
(Heading No. 84.19), centrifugal and other clothes washing machines
(Heading No. 84.08 or 84.40), roller and other ironing machines
(Heading No. 84.16 or 84.40), sewing machines (Heading No. 84.41)
or
to electro-thermic appliances (Heading No. 85.12).

4. In Heading No. 85.18/27, "printed circuits" are to be taken to be 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, semi-conductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process.

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 No. 85.18/27.

5. In Heading No. 85.18/27 :

(A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic micro-circuits" are to be taken to be:

(a) micro assemblies of the "fagot" module, moulded module, micromodule and similar types; consisting of discrete, active or both active and passive miniaturised components which are combined and inter-connected;

(b) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inter-connections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

(c) hybrid integrated circuits in which passive and active elements, some obtained by thin-or thick film technology (resistors, capacitors, inter-connections, etc.) others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and

purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, Heading No. 85.18/27 shall take precedence over any other heading in the Schedule which might cover them by reference to, in particular, their function.

117

Heading No.	Subheading article	No. and description of -----	Duration	Rate of duty
		Standard 1***	when rates	
		2[Preferential	of duty	
		Areas	are prot-	
			ective	

(1)	(2)	(3) 1***	3[(4)]	3[(5)]

85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:

(1) Not elsewhere specified . . 40

(2) Electric motors other than the following: flameproof motors, variable speed commutator motors, internally geared motors, motors designed for used in circuits of 400 volts or above and other motors of rated output 1.5 kilowatts or above 4[100]

(3) Transformers, other than

flameproof, whose rated input
voltage is less than 400 volts,
and inductors used in circuits
of less than 400 volts 4[100]

5[85.02 Electro-magnets; permanent magnets
and articles of special materials
for permanent magnets being
blanks of such magnets;
electromagnetic and permanent
chucks, clamps, vices and
similar work holders; elec-
tromagnetic clutches and coup-
lings; electromagnetic brakes;
electromagnetic lifting heads;

(1) Not elsewhere specified 40

(2) Ferrite permanent magnets
and articles of ferrite for
permanent magnets, being blanks
of such magnets 100

85.03 Primary cells and primary
batteries 100

85.04 Electric accumulators 100

85.05 Tools for working in the hand,
with self contained electric
motor . 60

85.06/07 Electro-mechanical domestic
appliances with self-contained
electric motors; shavers and
hair clippers, with self conta-
ined electric motors. . 60

85.08 Electrical starting and ignition
equipment for internal combustion
engines (including ignition magn-
etos, magnetodynamos, ignition
coils, starter motors, spar-
king plugs and glow plugs);
generators (dynamos and alterna-

tors) and cutouts for use in
conjunction with such engines. . 100

85.09 Electrical lighting and signalling equipment and electrical
windscreen wipers defrosters
and demisters, for cycles or
motor vehicles . . . 100

85.10 Portable electric battery and
magneto lamps, other than lamps
failing within Heading No. 85.09. 100

85.11 Industrial and laboratory electric
furnaces, ovens and induction
and di-electric heating equipment;
6[electric or. . . 100

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4 and Sch, (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4 Subs. by Act 29 of 1977, s. 31 and Second Sch.

5 Subs. by s. 31 and Second Sch., *ibid.*, for Heading No. 85.02.

6 Subs. by Act 26 of 1978, s. 4 and Sch., for certain words
(w.e.f. 1-9-1978).

118.

Heading No.	Subheading article	No. and description of -----	Rate of duty Duration
		Standard 1*** when rates	
		2[Preferential of duty	
		Areas are prot-	
		etctive	

(1)	(2)	(3) 1*** 3[(4)] 3[(5)]
-----	-----	------------------------

85.11-- laser-operated welding, brazing
contd. soldering or cutting machines
and apparatus]:

(1) Not elsewhere specified. . 40

(2) Electrically heated hand sol-
dering and brazing irons. 60

85.12 Electric instantaneous or storage
water heaters and immersion heate-
rs; electric soil heating appara-
tus and electric space heating
apparatus; electric hair dressing
appliance: (for example, hair dry-
ers, hair curlers, curling tong h-
eaters) and electric smoothing
irons;electrothermic domestic appl-
iances;electric heating resis-
tors, other than those of carbon. 60

85.13 Electrical line telephonic and
telegraphic apparatus (including
such apparatus for carrier-
current line systems) 4[100]

85.14 Microphones and stands therefor;
loudspeakers; audio-frequency el-
ectric amplifiers 4[100]

85.15 Radiotelegraphic and radioteleph-
onic transmission and reception
apparatus; radio broadcasting and

television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:

(1) Not elsewhere specified.. 4[100]

(2) Radio broadcast receivers including those incorporating gramophones; television reception apparatus. 100

85.16 Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields.. 5[100]

85.17 Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of Heading No. 85.09 or 85.16 5[100

85.18/27 Electrical capacitors; electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits; resistors other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels; electric filament lamps and discharge lamps,

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4 Subs. by Act 29 of 1977, s. 31 and Second Sch.

5 Subs. by Act 14 of 1982, s. 43 and Second Sch.

119

Heading No.	Subheading article	No. and description of ----- Duration	Rate of duty
		Standard 1*** when rates	
		2[Preferential of duty	
		Areas are prot-	
		ective	
(1)	(2)	(3) 1*** 3[(4)]	3[(5)]

85.18/27 arc-lamps 4*** electronic va-
-contd. lves and tubes; photocells;
mounted piezoelectric cry-
stals; diodes, transistors
and similar semi-conductor
devices; 5[light emitting dio-
des]; electronic microcircuits;
insulated electric wire, cable,
bars, strip and the like wheth-
er or not fitted with connect-
ors; carbon brushes, arc-lamp
carbons, battery carbons, carbon
electrodes and other carbon
articles of a kind used for el-
ectrical purposes; insulators

of any material; insulating fittings for electrical equipment; electrical conduit tubing and joints therefor, of base metal lined with insulating material; electrical appliances and apparatus, having individual functions, not falling within any other of this Chapter:

(1) Not elsewhere specified 6[100]

(2) Electrical capacitors, fixed or variable. 6[100]

(3) Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits; resistors; switchboards and control panels:

Provided that the articles are designed for use in circuits of 400 volts or above, or of 20 amperes or above or for use with motors of 1.5 kilo-watts or above . . . 40

(4) Electric filament lamps and electric discharge lamps (excluding infra-red and ultraviolet lamps); arc-lamps 4*** . . . 100

(5) Insulated (including enamelled or anodised) electric wire, cable, bars, strips and the like including co-axial cable), whether or not fitted with connectors :

Provided that the conductor of any core has a sectional area of 4.75 square millimetres or more if of copper, or has an equivalent conductance, if of any other material 8[100]

(6) Carbon electrodes (including un-machined) for furnaces and electrolyzers, and nipples therefor. 40

(7) Insulators designed for use in an electrical transmission system of 400 volts or above 40

85.28 Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter 7[100]

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by S.4 and sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s.4 and sch., ibid. (w.e.f. 1-9-1978).

4 Certain words omitted by S. 4 and Sch., ibid. (w.e.f.1-9-1978).

5 Ins. by S. 4 and Sch., ibid. (w.e.f. 1-9-1978).

6 Subs. by Act 29 of 1977, S. 31 and Second Sch.

7 Subs. by Act 14 of 1982, S. 43 and Second Sch.

8. Subs. by Act 11 of 1983, s.44 & Sch. II.

120

CHAP

Railway and tramway locomotives, rolling-stock and parts thereof; railway

and tramway track fixtures and fitting traffic signalling equipment of all kinds (not electrically powered)

CHAPTER 86

Railway and tramway locomotives, rolling-stock and parts thereof;
railway and tramway track fixtures and fitting traffic signalling equipment of all kinds (not electrically powered)

Notes

1. This Chapter does not cover:

- (a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (Chapter 44 or 68);
- (b) railway or tramway track construction material of iron or steel falling within Heading No. 73.16; or
- (c) electrically powered signalling apparatus falling within Heading No. 85.16.

2. Heading No. 86.09 is to be taken to apply, inter alia, to:

- (a) frames, under frames and bogies;
- (c) axle boxes; brake gear;
- (d) buffers for rolling-stock; coupling gear and corridor connections; and
- (e) coachwork.

3. Subject to the provisions of Note 1 above, Heading No. 86.10 is to be taken to apply, inter alia, to:

(a) assembled track, turntables, platform buffers, loading gauges; and

(b) semaphores, mechanical signal discs, level crossing control gear signal and point controls, whether or not they are fitted for electric lighting.

122

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]
-------------	-------------	--------------------------------	----------------------------	--

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

86.01/03	Rail locomotives and tenders			40
----------	------------------------------	--	--	----

86.04/07	Railway and tramway coaches, vans, wagons and trucks and other rolling-stock			40
----------	--	--	--	----

86.08	Containers specially designed and equipped for carriage by one or more modes of transport			60
-------	---	--	--	----

86.9	Parts of railway and tramway locomotives and rolling-stock			40
------	--	--	--	----

86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment			40
-------	--	--	--	----

CHAP

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

Vehicles, other than railway or tramway rolling-stock, and parts.

CHAPTER 87

Vehicles, other than railway or tramway rolling-stock, and parts thereof

NOTES

1. The Headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, tractors are deemed to be 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.
3. Motor chassis fitted with cabs are to be treated as falling within Heading No. 87.02 and not within Heading No. 87.04/06.
4. Headings Nos. 87.09/12 and 87.13/14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within Chapter 97.

Heading No.	Sub-heading	No.and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]

(1)	(2)	(3) 1***	3[(4)]	3[(5)]

87.01 Tractors (other than those falling within Heading No. 87.07), whether or not fitted with power take offs, winches or pulleys:

(1) Not elsewhere specified 40

(2) Tractors designed for transport on roads other than earthen roads 60

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch. ibid. (w.e.f. 1-9-1978).

123

Heading Sub- No. and description Rate of duty Duration when
No. heading of article Standard 1*** when rates of
2[Preferential duty are prot-
Areas] ective

(1) (2) (3) 1*** 3[(4)] 3[(5)]

87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of Heading No. 87.09/12):

(1) Not elsewhere specified 60

(2) Motor cars and caravans; other vehicles designed for the private transport of persons 150

(3) Shuttle cars designed for use in mines 40

87.03 Special purpose motor lorries

and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, search-light lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of Heading No. 87.02. 60

87.04/06 Chassis fitted with engines, bodies (including cabs) and parts and accessories of the motor vehicles falling within Heading No. 87.02 or 87.01, 87.02 or 87.03:

(1) Not elsewhere specified.... 100

(2) Parts designed for the articles covered by sub-heading No. (1) of Heading No. 87.01 and sub-heading No. (3) of Heading No. 87.02... 40

87.07 Works trucks, mechanically propelled, of the types used in factories, ware-houses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles 60

87.08 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles Free

87.09/12 Motor cycles (including scooters, autocycles and cycles fitted with an auxiliary motor, with or without

side-cars; tricycles), not motorised 4[invalid carriages, whether or not motorised or otherwise mechanically propelled]; parts and accessories of the foregoing articles:

(1) Not elsewhere specified 100

(2) Cycles (including delivery tricycles), not motorised, and parts and accessories of cycles 100

5[(3) Invalid carriages, whether or not motorised or otherwise mechanically propelled, and parts and accessories thereof] 60

6[87.13/14 Other vehicles (including trailers and baby carriages), not mechanically propelled and parts thereof] 100

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f.1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4 Subs. by s. 4 and Sch., *ibid.*, for certain words (w.e.f. 1-9-1978).

5 Subs. by s. 4 and Sch., *ibid.*, for sub-heading No. (3) (w.e.f.1-9-1978).

6 Subs. by s. 4 and Sch., *ibid.*, for Heading No. 87.13/14 and the entry in column (2) thereof, (w.e.f. 1-9-1978).

124

CHAP

Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers.

CHAPTER 88

Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers

NOTE

"Aeroplanes" means flying machines which are heavier-than-air and are mechanically propelled, including those with jet propulsion, but excluding gyroplanes, helicopters and ornithopters. Land planes, seaplanes and amphibians are deemed to be "aeroplanes".

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective
-------------	-------------	--------------------------------	----------------------------	---

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

88.01/03 Aircraft and parts thereof:

(1) Not elsewhere specified 40

(2) Aeroplanes and parts thereof 40

88.04/05 Parachutes and parts thereof and-accessories thereto; catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles 60

CHAP

Ships boats and floating structures.

CHAPTER 89

Ships boats and floating structures

NOTE

A hull, unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel, unassembled or disassembled, is to be classified within Heading No. 89.01/03

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1*** 2[Preferential duty Areas]	Duration when rates of 3[(4)] 3[(5)]
-------------	-------------	--------------------------------	---	--------------------------------------

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

89.01/03 Ships, boats, vessels specially designed for towing (tugs) or pushing other vessels, and other vessels not elsewhere specified; light-vessels, fire floats, dredgers, floating 4[;floating or submersible drilling or production platforms] 40

89.04 Ships, boats and other vessels for braking up 40

89.05 Floating structures other than vessels (for example, cofferdams, landing stages, buoys and beacons) 40

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., ibid., for sub-heading "Other

Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

4 Ins. by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

6

CHAP

Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof.

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof

NOTES

1. This Chapter does not cover:

(a) articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within Heading

No. 40.05/16, of leather or of composition leather, falling within Chapter 42, or of textile material (Heading No. 59.16/17);

(b) refractory goods of Heading No. 69.09;

(c) glass mirrors, not optically worked, falling within Heading No. 70.01/16, and mirrors of base metal or of precious metal, not being optical elements, falling within Chapter 71 or 83;

(d) goods falling within Heading No. 70.01/16 or 70.17/18;

(e) parts of general use as defined in Note 2 to Section XV, of

base metal (Section XV), or similar goods of artificial plastic materials which are generally classified in Heading No. 39.07);

(f) pumps incorporating measuring devices, of Heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (Heading No. 84.20); lifting and handling machinery of Heading No. 84.22; fittings for adjusting worker tools on machine-tools, of Heading No. 84.45/48, 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); values and other appliances of Heading No. 84.61;

(g) searchlights and spotlights, of a kind used on motor vehicles, of Heading No. 85.09, and radio navigational aid or radar apparatus of Heading No. 85.15;

(h) cinematographic sound recorders, reproducers and recorders, operating solely by a magnetic process and magnetic sound-heads (Chapter 92);

(ij) articles of Chapter 97;

(k) capacity measures, which are to be classified according to their constituent material, for example, in Heading No. 39.07 or Section XV).

1 Subs. by Act 26 of 1978, s. 4 and Sch., for certain words (w.e.f. 1-9-1978).

126

2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any Heading of this Chapter are to be classified as follows:

(a) parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of Heading No. 90.01 or 90.02) of any particular Heading of this Chapter or of Chapter 84, 85, or 91 (other than Headings Nos. 84.65 and 85.28) are to be classified in that Heading;

(b) other parts or accessories are to be classified in Heading No. 90.29 classified in the Heading appropriate to the machine, appliance, instrument or apparatus itself.

3. Heading No. 90.05/06 is to be taken not to apply to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in Heading No. 90.13.

4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in Heading No. 90.16, are to be classified in Heading No. 90.16.

5. Heading No. 90.28 is to be taken to apply, and apply only, to:

(a) instruments or apparatus for measuring or checking electrical quantities;

(b) machines, appliances, instruments or apparatus of a kind described in Heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;

(c) instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and

(d) 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.

6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]
-------------	-------------	--------------------------------	----------------------------	--

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

90.01		Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked: sheets or plates, or polarising material		60
-------	--	--	--	----

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

127

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]
-------------	-------------	--------------------------------	----------------------------	--

90.02 Lenses, prisms, mirrors Rates of duty applicable to
and other optical the instrument or apparatus
elements, of any material, of which they are parts or fi-
mounted, being parts of or ttings.
fittings for instruments of
glass not optically worked.

90.03/04 Spectacles, pince-nez, lorg-
nettes, goggles and the like,
corrective, protective or ot-
her; frames and mountings of
the above articles, and parts
thereof 100

90.05/06 Refracting telescopes (monocular
and binocular) prismatic or not;
astronomical instruments (for exa-
mple, reflecting telescopes,
transit instruments and equator-
ial telescopes) and mountings
therefore, but not including
instruments for radio-astronomy... 60

90.07 Photographic cameras; photograp-
hic flash-light apparatus 4[and
flash bulbs other than discharge
lamps of Heading No. 85.18/27] 100

90.08 Cinematographic cameras, project-
ors, sound recorders and sound r-
eproducers; any combination of t-
hese articles:

(1) Not elsewhere specified 5[100]

(2) Cinematographic cameras 40

90.09 Image projectors (other than cin-
ematographic projectors);
photographic (except cinematogr-
aphic) enlargers and reducers
100

- 90.10 Apparatus and equipment of a kind
used in photographic or cinematog-
raphic laboratories, not falling w-
ithin any other Heading in this
Chapter; photo-copying apparatus (wh-
ether incorporating an optical syst-
em or of the contract-type) and the-
rmo-copying apparatus; screens for pr-
ojectors.... 100
- 10.11/12 Microscopes and diffraction apparatus,
electron and proton; compound optical m-
icroscopes, whether or not provided with
means for photographing or projecting the
image..... 40
- 90.13 Optical appliances and instruments, (but
not including lighting appliances other
than searchlights and spotlights)not
falling within any other Heading of this
Chapter, 4[;lasers' other than laser dio-
des] 5[100]
- 90.14 Surveying (including photogrammetrical
surveying),hydrographic, navigational,
meteorological, hydrological and geoph-
ysical instruments; compassess; range-fi-
nders..... 60
-

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s.
4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch. *ibid.*, for sub-heading "Other
Preferential Areas" (w.e.f.1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

4. Ins. by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

5 Subs. by Act 14 of 1982, s. 43 and Second Sch.,

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]
(1)	(2)	(3) 1***	3[(4)]	3[(5)]

90.15 Balances of a sensitivity of 5 centigrams or better, with or without their weights 40

90.16 Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other Heading of this Chapter (for example, micro-meters, callipers, gauges, measuring rods, balancing machines); profile projectors:

(1) Not elsewhere specified 60

(2) Checking instruments, appliances and machines (for example, balancing machines); profile projectors).... 40

90.17/18 Medical, dental, surgical and veterinary instruments and appliances (including electromedical apparatus and ophthalmic instruments); mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators) 60

90.19 Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids (deaf-aids) and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability. 40

90.20 Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radio therapy apparatus); X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like 40

demonstrational purposes (for example, in education or exhibition), unsuitable for other uses Free

90.22 Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics) 40

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as Columns (4) and (5) respectively by s. 4 and Sch., *ibid.*, (w.e.f. 1-9-1978).

129

Heading No.	Sub-heading	No.and description of article	Rate of duty Standard 1*** 2[Preferential duty Areas]	Duration when rates of 3[(4)] 3[(5)]
-------------	-------------	-------------------------------	---	--------------------------------------

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

90.23 Hydrometers and similar instruments; thermometers, pyrometers, barometer, hygrometers, psychrometers, recording or not; any combination of these instruments:

(1) Not elsewhere specified 40

(2) Hydrometers, barometers, hygrometers, psychrometers; any combination of these instruments 60

90.24 Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within Heading No. 90. 14:

(1) Not elsewhere specified 40

(2) Thermostats and humidistats 60

90.25 Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, expansion meters); instruments and appar-

atus for measuring or checking quantities
of heat, light or sound (such as photo-
meters, including exposure meters, and
calorimeters); microtomes:

(1) Not elsewhere specified 40

(2) Exposure meters 100

90.26 Gas, liquid and electricity supply or pro-
duction meters; calibrating meters there-
fore 60

90.27 Revolution counters, production coun-
ters, taximeters, mileometers, pedom-
eters and the like, speed indicators
(including magnetic speed indicators)
and tachometers (other than articles
falling within Heading No. 90.14);
stroboscopes 60

90.28 Electrical measuring, checking, analys-
ing or automatically controlling in-
struments and apparatus;

(1) Not elsewhere specified 60

(2) Instruments or apparatus for measu-
ring or checking electrical quantities
and automatic regulators of electrical
quantities, if such instruments, appar-
atus or regulators are designed for use
in circuits of 400 volts or over 40

1 Column (4) and sub-heading "U.K," omitted by Act 26 of 1978, s.
4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other
Preferential Areas" (w.e.f. 1-9-1978).

3 Column (5) and (6) renumbered as columns (4) and (5)
respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]
-------------	-------------	--------------------------------	----------------------------	--

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

90.28- (3) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiation 40

(4) Electrical instruments and apparatus, The rate applicable to the non-electric counterparts of which fall under Heading Nos. 90.14 to 90.16, 90.22 to 90.25 or 90.27. non-electric counterparts.

4[90.20 Parts or accessories suitable for use solely or principally with one or more of the articles falling within Heading No. 90.23, 90.24, 90.26, 90.27 or 90.28:

(1) Not elsewhere specified Rate of duty applicable to the main article of which they are parts or accessories.

(2) Parts or accessories, containing thermionic valves or transistors or 100
5[similar semi-conductor devices or light emitting diodes or electronic microcircuits] or capacitors other than paper capacitors

CHAP

Clocks and watches and parts thereof.

CHAPTER 91

Clocks and watches and parts thereof

NOTES

1. For the purpose of this Chapter, the expression "watch movements" means movements regulated by a balance-wheel and hair-spring or by any other system capable of determining intervals of time, not exceeding 12 mm. in thickness when measured with the plate, the bridges and any additional outer plates.

2. This Chapter is to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (Heading No. 84.08).

3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07). This Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts.

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

5. Cases, boxes and similar containers imported with articles of this chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978)

3 Columns (5) and (6) renumbered as Columns (4) and (5) respectively by s. 4 and Sch. ibid, (w.e.f. 1-9-1978).

4 Subs. by Act 29 of 1977, s. 31 and Second Sch.

5. Subs. by Act 14 of 1982, s. 43 and Second Sch., for certain words.

131

Heading No.	Sub-heading	No.and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]

(1)	(2)	(3) 1***	3[(4)]	3[(5)]

91.01/11 Clocks and watches of all types;
time of day recording apparatus;
apparatus with clock or watch
movements or with synchronous
motor, for measuring, recording
or otherwise indicating intervals
of time; time switches with clock
or watch movements or with synchro-
us motor; parts of all the above a-
rticles:

(1) Not elsewhere specified 100

(2) Watches, all sorts, and
parts thereof 100

(3) Clocks, all sorts, and
parts thereof 100

CHAP

Musical instruments; 4[sound recorders or reproducers;
television image
and sound recorders or reproducers]; parts and accessories of such
articles.

CHAPTER 92

Musical instruments; 4[sound recorders or reproducers;
television
image and sound recorders or reproducers]; parts and accessories
of
such articles

NOTES

1. This Chapter does not cover:

(a) film wholly or partly sensitised for photographic or
photo-electric recording or such film exposed, whether or not
developed (Chapter 37);

(b) parts of general use, as defined in Note 2 to Section XV,
of base metal (Section XV), or similar goods of artificial
plastic materials (which are generally classified in Heading
No. 39.07);

(c) microphones, amplifiers, loud-speakers, head-phones,
switched, stroboscopes and other accessory instruments,
apparatus or equipment falling within Chapter 85 or 90, for
use with but not incorporated in or housed in the same
cabinet as instruments of this Chapter; sound recorders or
reproducers combined with a radio or television receiver
(Heading No. 85.15);

(a) brushes (for cleaning musical instruments) falling within
Chapter 96;

(e) toy instruments (Chapter 97);

(f) collectors' pieces or antiques (Heading No. 99.04/05 or
99.06); or

(g) spools, reels or similar supports (which are to be

classified according to their constituent material, for example, in Heading No. 39.07 or Section XV).

2. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4 Subs. by s. 4 and Sch. *ibid.*, for certain words (w.e.f. 1-9-1978).

132

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are prot- Areas] effective
-------------	-------------	--------------------------------	----------------------------	---

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

5[92.01/13	Musical instruments; instruments and appliances for recording or reproducing sound or both; television image and sound recorders or reproducers; decoy calls and mouth-blown sound-signalling instruments; parts and accessories of the above articles; prepared media for sound or similar recording; sound-recorded or similar media	100]
------------	--	-------

CHAP

Arms and ammunition; parts thereof.

CHAPTER 93

Arms and ammunition; parts thereof

NOTES

1. This Chapter does not cover:

(a) goods falling within 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 artificial plastic materials (which are generally classified in heading No. 39.07);

(c) armoured fighting vehicles and parts thereof (Heading No. 87.08);

(d) telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);

(e) bows, arrows, fencing foils or toys falling within Chapter 97; or

(f) collectors' pieces or antiques (Heading No. 99.04/05 or 99.06).

2. In this Chapter, "parts thereof" is to be taken not to include radio or radar apparatus of Heading No. 85.15.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate

Headings.

1 Column (4) and sub-heading "U.K." omitted by 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch, ibid. (w.e.f. 1-9-1978).

4 Subs. by s. 4 and Sch., ibid., for certain words (w.e.f. 1-9-1978).

5 Subs. by Act 21 of 1984, s. 35 & Sch. II

133

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]
-------------	-------------	--------------------------------	----------------------------	--

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

93.01/07	Arms and ammunition; parts thereof	100
----------	------------------------------------	-----

CHAP

Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings.

CHAPTER 94

Furniture and parts thereof; bedding, mattresses, mattress supports,

cushions and similar stuffed furnishings

NOTES

1. This Chapter does not cover:

(a) pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;

(b) standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in Chapter 44, Heading No. 70.01/16 or Chapter 83);

(c) article of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);

(d) mirrors designed for placing on the floor or ground (for example, cheval-glasses or swing-mirrors) falling within heading No. 70.01/16;

(e) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07); and safes falling within Chapter 83;

(f) furniture specially designed as parts of refrigerators of Heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);

(g) furniture specially designed as parts of radio-gramophones, wireless sets or television sets (Heading No. 85.15);

(h) dentists' spittoons falling within heading No. 90.17/18;

(ij) goods falling within Chapter 91 (for example, clocks and clock cases);

(k) furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within Chapter 92; or

(l) toy furniture, billiard tables and other furniture specially constructed for games or for conjuring tricks (Chapter 97)

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch., (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

134

2. Furniture (other than parts) referred to in this Chapter is to be classified in this Chapter only if it is designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following which are still to be classified in this Chapter even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) kitchen cabinets and similar cupboards;

(b) seats and beds;

(c) unit bookcases and similar unit furniture.

3. In this Chapter, "parts" does not apply to separately imported sheets of glass (including mirrors), of marble or of other stone unless they are combined with other parts which clearly identify them as parts of furniture.

Heading Sub- No. and description Rate of duty Duration when
No. heading of article Standard 1*** when rates of
2[Preferential duty are prot-
Areas] ective

(1)	(2)	(3)	1***	3[(4)]	3[(5)]
-----	-----	-----	------	--------	--------

94.01/04	Furniture including medical furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings	100
----------	---	-----

CHAP

Article and manufactures of carving or moulding material.

CHAPTER 95

Article and manufactures of carving or moulding material

4[NOTES]

6[1.] This Chapter does not cover:

(a) articles falling within Chapter 66 (for example, parts of umbrellas or walking-sticks);

6* * * * *

7[(b)] articles falling within Chapter 71 (for example, imitation jewellery);

7[(c)] cutlery or other articles falling within Chapter 82, with handles or other parts of carving or moulding materials; the present Chapter applies, however, to separately imported handles or other parts of such articles;

7[(d)] articles falling within Chapter 90 (for example, spectacle frames);

7[(e)] articles falling within Chapter 91 (for example, clock or watch cases);

7[(f)] articles falling within Chapter 92 (for example,

musical instruments and parts thereof);

7[(g)] articles falling within Chapter 93 (arms and parts thereof);

7[(h)] articles falling within Chapter 94 (furniture and parts thereof);

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch (w.e.f. 1-9-1978)

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid* (w.e.f 1-9-1978).

4 Subs. by s. 4 and Sch., *ibid.*, for "NOTE" (w.e.f 1-9-1978).

5. The existing Note numbered as Note 1 by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

6 Item (b) omitted by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

7 Items (c) to (ij) relettered as items (b) to (h) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

135

1[(ij)] brushes, powder-puffs or other articles falling within Chapter 96;

2[(k)] articles falling within Chapter 97 (toys, games and sports requisites);

2[(l)] articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or

2[(m)] collectors' pieces or antiques (Chapter 99).

3[2. In this Chapter, the expression "vegetable or mineral carving material" is to be taken to apply to:

(a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum.]

Heading Sub- No. and description Rate of duty Duration when
No. heading of article Standard 4*** when rates of
2[Preferential duty are prot-
Areas] ective

(1) (2) (3) 4*** 6[(4)] 6[(5)]

95.01/08 Articles and manufactures of carving
or moulding materials; 7[worked vege-
table or mineral carving material
and worked unhardened gelatin] except
gelatin falling within Chapter 35) and
articles of unhardened gelatin:

(1) Not elsewhere specified 100

(2) Worked unhardened gelatin and arti-
cles of unhardened gelatin 60

CHAP

Brooms, brushes, 8*** powder-puffs and sieves.

CHAPTER 96

Brooms, brushes, 8*** powder-puffs and sieves

NOTES

© ausgewählt, strukturiert und bearbeitet als Bestandteil eines Sammelwerks durch
InDe® Rechtsanwälte – Deutsch-Indische Anwaltskanzlei
www.inde.eu

Keine Haftung für Richtigkeit und Vollständigkeit. Dieses Dokument ersetzt keine konkrete Rechtsberatung.
Bei Rückfragen, Hinweisen, Ergänzungsvorschlägen etc. bitte Mitteilung an [kanzlei\(at\)inde.eu](mailto:kanzlei(at)inde.eu)

1. This Chapter does not cover:

(a) articles falling within Chapter 71;

(b) brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within Heading No. 90.17/18; or

(c) toys (Chapter 97).

2. "Prepared knots and tufts for broom or brush making" is to be taken to apply 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 glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

1 Item (k) relettered as item (ij) by Act 26 of 1978, s. 4 and Sch., (w.e.f. 1-9-1978)

2 Items (l) to (n) relettered as items (k) to (m) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978)

3 Ins. by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

4 Column (4) and sub-heading "U.K." omitted by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

5 Subs by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

6 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

7 Subs. by s. 4 and Sch., ibid., for certain words (w.e.f. 1-9-1978).

8 The words "feather dusters," omitted by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]
-------------	-------------	--------------------------------	----------------------------	--

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

96.01/06 Brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; 4*** powder-puffs and pads for applying cosmetics or toilet preparations, of any material; hand sieves and hand riddles, of any material:

(1) Not elsewhere specified 100

(2) Brushes of a kind used as parts of machines 40

CHAP

Toys, games and sports requisities; parts thereof.

CHAPTER 97

Toys, games and sports requisities; parts thereof

NOTES

1. This Chapter does not cover:

(a) Christmas tree candles (Chapter 34);

(b) fireworks or other pyrotechnic articles falling within Chapter 36; but not made up into fishing lines, falling within Chapter 39 or 42 or Section XI;

(c) yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39 or 42 or Section XI;

(d) sports bags or other containers of Chapter 42 or 43;

(e) sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;

(f) textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;

(g) sports footwear (other than skating boots with skates attached); cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;

(h) climbing sticks, whips, riding crops or the like, or parts thereof (Chapter 66);

(ij) unmounted glass eyes for dolls or other toys, falling within Heading No. 70.19;

(k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

(l) bells and gongs, non-electric, and parts thereof, of base metal (Chapter 83);

(m) sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;

(n) children's cycles fitted with ball bearings and in the normal form of adults' cycles (Heading No. 87.09/12);

(o) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(p) spectacles, goggles and the like, for sports and outdoor games (Heading No. 90.03/04);

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1971, s. 4 and sch., (w.e.f. 1-9-1978).

2 Subs. by s 4 and sch., ibid for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and sch., ibid. (w.e.f. 1-9-1978).

4 The words "feather dusters," omitted by s. 4 and Sch., ibid., (w.e.f 1-9-1978).

137

(q) decoy calls and whistles (Chapter 92);

(r) arms or other articles of Chapter 93; or

(s) racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2. This Chapter is to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within this Chapter are to be classified with those articles.

Heading Sub- No. and description Rate of duty Duration when
No. heading of article Standard 1*** when rates of
2[Preferential duty are prot-
Areas] ective

(1) (2) (3) 1*** 3[(4)] 3[(5)]

97.01/08 Wheeled toys designed to be ridden by
children; dolls and other toys; art-
icles for parlour games or fair-ground
amusements; entertainment articles;
Christmas tree decorations and the
like; equipment for gymnastics, sports
and outdoor games; hunting and
fishing requisites; travelling cir-
cuses, travelling menageries and travell-
ing theaters 100

CHAP

Miscellaneous manufactured articles.

CHAPTER 98

Miscellaneous manufactured articles

NOTES

1. This Chapter does not cover:

(a) eyebrow and other cosmetic pencils (Chapter 33);

(b) buttons, studs, cuff-links, combs, hair-slides and the like, if made wholly or partly of precious metal or rolled precious metal [subject to the provisions of Note 7 (a) to Chapter 71] or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);

(c) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

(d) mathematical drawing pens (Heading No. 90.16); or

(e) toys and other articles falling within Chapter 97.

2. Subject to Note 1 above, the Headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs.by s. 4 and Sch., ibid., for sub-heading "other preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid, (w.e.f. 1-9-1978).

138

Heading No.	Sub-heading	No.and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are prot- Areas] ective
-------------	-------------	-------------------------------	----------------------------	--

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

98.01/02	Buttons and button moulds, studs, cuff-links and press fasteners; slide fasteners; blanks and parts of such articles.....	[200]5
----------	---	---------

98.03/09	Pens and pencils, all sorts, and parts thereof; crayons, chalks
----------	---

and similar writing or drawing materials; slates and boards; date, sealing or numbering stamps, and the like (including devices for printing or embossing labels); composing sticks and printing sets incorporating such composing sticks, all hand-operated; typewriter and similar ribbons and ink pads; sealing wax; copying pastes with a basis of gelatin 100

98.10/11 Mechanical lighter and similar lighters, including chemical and electrical lighters and parts thereof, excluding flints and wicks; smoking pipes, cigar and cigarette holders and parts thereof 100

98.12/14 Combs, hair-slides and the like; 4***
scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefore 100

98.15 Vacuum flasks and other vacuum vessels; parts thereof, other than glass inners 100

98.16 Tailors' dummies and other lay figures; animated displays of a kind used for shop window dressing 100

CHAP

Works of art, collectors' pieces, and antiques.

CHAPTER 99

Works of art, collectors' pieces, and antiques

NOTES

1. This Chapter does not cover:

- (a) theatrical scenery, studio back-cloths or the like, of painted canvas (Heading No. 59.01/15);
 - (b) theatrical scenery, studio back-cloths or the like, of painted canvas (Heading No. 59.01/15);
 - (c) pearls or precious or semi-precious stones falling within Heading No. 71.01 or 71.02;
 - (d) industrial drawings falling within Heading 43.04/06; or
 - (e) hand-painted or hand-decorated manufactured articles.
-

1 Column (4) an sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f 1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978)

4 Certain words omitted by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

5 Subs. by Act 21 of 1984, s. 35 & Sch. II.

139

2. For the purposes of Heading No. 99.01/03, "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 orphotomechanical process; and "original sculptures and statuary" is

to be taken not to apply to mass-produced reproductions of works of conventional craftsmanship of a commercial character.

3. (a) Subject to Notes 1 and 2 above, articles falling within the Headings of this Chapter are to be classified in whichever of those Headings is appropriate and not in any other Headings of this Chapter.

(b) Heading No. 99.06 is to be taken not to apply to articles falling within the preceding Headings of this Chapter.

4. Frames around paintings, drawings pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]
-------------	-------------	--------------------------------	----------------------------	--

(1)	(2)	(3)	1***	3[(4)]	3[(5)]
-----	-----	-----	------	--------	--------

99.01/03		Paintings, drawings and pastels, executed entirely by hand; original engravings, prints and lithographs; original sculptures and statuary	100		
----------	--	---	-----	--	--

99.04/05		Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter cards and the like), used, or if unused, not of current or new issue in India; collections and collectors' pieces of zoological, botanical, mineralogical, anatomical. historical, archaeological, paleontological, ethnographic or numismatic interest	Free		
----------	--	--	------	--	--

99.06		Antiques of an age exceeding one hundred years	100		
-------	--	--	-----	--	--

CHAP

Passengers' baggage; personal importations by post or air; ships stores.

CHAPTER 100

Passengers' baggage; personal importations by post or air; ships stores

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]
-------------	-------------	--------------------------------	----------------------------	--

(1)	(2)	(3) 1***	3[(4)]	3[(5)]
-----	-----	----------	--------	--------

100.01	4[All dutiable articles imported by a passenger, or a member of the crew, as baggage] even if specified elsewhere, but excluding the following articles, namely (i) motor vehicles, (ii) alcoholic drinks	5[300]
--------	---	---------

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., *ibid.*, for sub-heading "Other Preferential Areas" (w.e.f. 1-9-1978).

3 Columns (5) and (6) renumbered as Columns (4) and (5) respectively by s. 4 and Sch., *ibid.* (w.e.f. 1-9-1978).

4 Subs. by Act 29 of 1977, s. 31 and Second Sch.

5 Subs. by Act 44 of 1980, s. 45 and Second Sch.

Heading No.	Sub-heading	No. and description of article	Rate of duty Standard 1***	Duration when rates of 2[Preferential duty are protective Areas]
-------------	-------------	--------------------------------	----------------------------	--

(1)	(2)	(3)	1***	3[(4)]	3[(5)]
-----	-----	-----	------	--------	--------

4[100.02 All dutiable articles, even if elsewhere specified, intended for personal use, imported by post or air, and exempt from any prohibition in respect of the import thereof under the Imports and Exports (Control) Act, 1947 (18 of 1947), but excluding articles falling under Heading No. 100.01 and alcoholic drinks:

(1) drugs and medicines 60

(2) others 100

100.03 The following articles of stores on board a vessel or aircraft on which duty is leviable under the if elsewhere specified, namely:

(1) prepared or preserved meat, fish and vegetables; dairy products; soups; lard; fresh fruits 30

(2) all other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products 100

SCHE

EXPORT TARIFF.

THE SECOND SCHEDULE-EXPORT TARIFF

(See section 2)

General Explanatory Note

The abbreviation " " in any column of this Schedule, in relation to the rate of duty, indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

Heading No.	Description of articles	Rate of duty
(1)	(2)	(3)
5	1. Coffee	Rs. 2200 per quintal.]
7	2. Black pepper	Rs. 5 per kilogram]
3.	De-oiled groundnut oilcakes	Rs. 125 per tonne.
4.	De-oiled groundnut meal (solvent extracted variety)	Rs. 125 per tonne.
5.	Tobacco unmanufactured	75 paise per kilogram, or, 20 which- ever is lower.
6.	Sillimanite	20
7.	Kyanite	Rs. 40 per tonne.
8.	6[Mica, including fabri- cated mica]	40

9. Steatite (Talc) 20

10. Manganese ore Rs. 20 per tonne,

1 Column (4) and sub-heading "U.K." omitted by Act 26 of 1978, s. 4 and Sch. (w.e.f. 1-9-1978).

2 Subs. by s. 4 and Sch., ibid., for sub-heading "Other Preferential Areas" (w.e.f.1-9-1978).

3 Columns (5) and (6) renumbered as columns (4) and (5) respectively by s. 4 and Sch., ibid. (w.e.f. 1-9-1978).

4 Subs. by Act 44 of 1980, s. 45 and Second Sch., for Heading No. 100.02.

5 Subs. by G.S.R. No. 193 (E), dated 26-4-1977.

6 Subs. by G.S.R. No. 745(E), dated 2-4-1977.

7 Subs. by G.S.R. No. 1235(E), dt 7-11-1986.

141

Heading Description of articles Rate of duty
No.

(1) (2) (3)

6["11. Iron ore, all sorts 10 plus Rs. 50
per tonne"]

(2) Iron ore fines (includ- Rs. 4 per tonne.
ing blue dust)

1[12. The following Chromite ore and
concentrates namely:-

(i) High Grade Fines and concent-
rates with Cr₂ O₃ content 47
and above 2[10]

- (ii) Medium Grade Fines and Concentrates with Cr₂O₃ content 35 and above but below 47 2[10]
- (iii) Lumpy ore with Cr₂O₃ content 35 and above but below 42 2[10]
- (iv) Low grade lumpy ore or Fines or concentrates with Cr₂O₃ content below 35 and Feo content above 23 2[10]
13. Manganese dioxide 20
14. Hides, skins and leather, tanned and untanned, all sorts, but not including manufactures of leather 3[25]
15. Raw wool 25
16. Raw cotton Rs. 1,000 per tonne.
17. Cotton waste, all sorts 40
18. Jute manufactures (including manufactures of Bimilipatam Jute or of mesta fibre) when not in actual use as covering, receptacles or bindings, for other goods---
- (1) Note elsewhere specified Rs. 150 per tonne.
- (2) Hessain cloth and bags-
- (i) carpet backing Rs. 700 per tonne.
- 4[(ii) other hessain cloth (including narrow backing cloth) and bags. Rs. 1000 per tonne.]
- (3) Jute canvas, jute webbings, jute tarpaulin cloth and manufactures

thereof Rs. 200 per tonne.

(4) Sacking (cloth, bags, twist, yarn,
rope and twine) Rs. 150 per tonne.

19. Coir yarn 15

5[20. Groundnut-

(i) Groundnut kernel Rs. 3000 per tonne.

(ii) Groundnut in shell Rs. 2250 per tonne.]

1 Subs. by G.S.R. No. 234 (E), dated 11-5-1977.

2 Subs. by Act 14 of 1982, s. 43 and Second Sch.

3 Subs. by G.S.R. No. 741(E), dated 2-8-1976.

4 Subs. by G.S.R. No. 54 (E), dated 18-2-1980.

5 Subs. by G.S.R. No. 11(E), dated 9-1-1981.

6 Subs. by Act 18 of 1992, s. 110 (b) & 2nd Sch.

142

Heading No. Description of articles Rate of duty

(1) (2) (3)

1[21. Animal food Rs. 125 per tonne.]

2[22. Cardamom Rs. 50 per kilogram.]

2[23. Tea Rs. 5 per kilogram.]

4[24. Barytes Rs. 50 per tonne.]

5[25. Turmeric-

(i) in powder from Rs. 1500 per tonne.

(ii) in any other from Rs. 2000 per tonne.]

6["26. Granite (including black granite),
prophyry and basalt, all sorts 15]

1 Ins. by G.S.R. No. 743(E), dated 2-8-1976.

2 Ins. by G.S.R. No. 13(E), dated 12-1-1977.

3 Ins. G.S.R. 171 (E), dated 9-4-1977.

4 Ins. by G.S.R. No. 441(E), dated 2-9-1978.

5 Ins. by G.S.R. No. 34(E), dated 20-1-1979.

6 Ins. by Act 18 of 1992, s. 110 (b) & 2nd sch.