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TABLE SHOWING EFFECT OF PARLIAMENTARY LEGISLATION OF 2005

PART I.—CENTRAL ACTS AMENDED, REPEALED OR OTHERWISE AFFECTED

Year of Act	No. of Act	Short title of Act	How affected	No. and section of 2005 Act by which affected
1	2	3	4	5
1873	5	Government Savings Banks Act, 1873	s. 3 amended.	18, s.113
1899	2	Indian Stamp Act, 1899	s. 8B inserted	18, s. 114
1899	2	Indian Stamp Act, 1899	s. 3 amended	28, s. 57 and Third Schedule.
1936	4	Payment of Wages Act, 1936	ss. 1, 2, 7, 8, 15, 20, and 26 amended (w.e.f. 9.11.2005)	41, ss. 2, 4, 6, 7, 8, 9 and 11
			Certain Expressioins, s. 3, 24 substituted (w.e.f.....)	*ibid.*, ss. 3, 5, and 10
1944	1	Central Excise Act, 1944	ss. 5A, 23A, 32PA, 35A, 35B, 35E, Central Excise Rules, 1944, CENVAT Credit Rules, 2001, Notification issued under s. 5A, Additional duty of Excise (Panmasala and certain tobacco products) amended.	ss. 75, 76, 77, 78, 79, 80, 82, 83, 84, and 85
			Third Schedule substituted	*Ibid.*, ss. 81
1948	40	Additional Duties Excise (Textiles and Textile Articles) Act, 1978	Schedule substituted	18, s. 118
1949	10	Banking Regulation Act 1949	s. 53 amended.	28, s. 57 and Third Schedule
1950	44	Displaced Persons (claims) Act, 1950	Enactment specified in the Scheduled repealed.	38, s. 2.
1950	49	Contingency Fund of India Act, 1950	s. 2 amended.	18, s. 115
1954	28	High Court Judges (Salaries and Conditions of Service) Act, 1954	ss. 17A, 22A, 22C and First Schedule, amended (w.e.f. 1-4-2004)	46, ss. 2 to 5
1955	57	Citizenship Act, 1955	ss. 2 and 5 amended (w.e.f. 28.6.2005)	32, ss. 2 and 3
			s. 7A substituted (w.e.f. 28.6.2005)	*ibid.*, s. 4
			Fourth Schedule omitted (w.e.f. 28.6.2005)	*ibid.*, s. 5
1956	30	Hindu Succession Act, 1956	ss. 4, 30 and Schedule amended (w.e.f.....)	39, ss. 2, 6 and 7
			s. 6 substituted (w.e.f. .....)	*ibid.*, s. 3
			ss. 23 and 24 omitted (w.e.f.....)	*ibid.*, ss. 4 and 5
1956	42	Securities Contracts (Regulation) Act, 1956	ss. 2, 5, 13, 23, 25 and 30, amendment (w.e.f. 12.10.2004)	1, ss. 2, 4, 7, 10, 12 and 15
			ss. 4A & 4B, 8A, 12A, 21A, 23A to 23-O, 27B and 31 inserted (w.e.f. 12.10.2004.)	*ibid.*, s. 3, 5, 6, 8, 11, 14 and 16
			ss. 22F and 26 substituted (w.e.f. 12.10.2004.)	*ibid.*, 9 and 13
1956	74	Central Sales Tax Act, 1956	s. 2, 5, 6 and 13	18, ss. 89, 90, 91, 92
1957	58	Additional Duties of Excise (Goods of Special Importance) Act, 1957	First Schedule substituted	18, s. 116
1957	62	Navy Act, 1957	ss. 3, 79, 94, 133, 151, 163, 176 and 184	23 ss. 2, 3, 4, 5, 6, 7, 9 and 10
			s. 163A inserted	*ibid.*, s. 8
			Chapter XXII omitted	*ibid.*, s. 11
1958	41	Supreme Court Judges (Salaries and Conditions of Service) Act, 1958	ss. 13, 16A, 23, 23B and Schedule amendment (w.e.f. 1.4.2004)	*ibid.*, ss. 6 and 8 to 11
			s. 13A inserted (w.e.f. 1.4.2004)	*ibid.*, s. 7
1959	46	Government Savings Certificates Act, 1959	s. 2 amended.	18, s. 117
1961	43	Income Tax Act, 1961	ss. 10, 80-IA and 115W amended (w.e.f. 1.4.2006)	55, ss. 2, 5 and 6
			ss. 28 and 80 HHC amended (w.e.f. 1.4.1998)	*ibid.*, ss. 3 and 4
			Act 45 of 1860 amended (w.e.f.....)	
			ss. 25A, 50A, 53A, 144A, 164A, 291, 311A, 436A and 441A inserted (w.e.f.....)	*ibid.*, ss. 4, 7, 9, 11, 16, 17, 24, 27, 36 and 39,
1975	51	Customs Tariff Act, 1975	First Schedule amended	18, s. 74
			s. 3 substituted	*ibid.*, s. 72
			omitted s. 3A	*ibid.*, s. 74
1978	40	Addl. Duties of Excise (Textiles and Textile Articles) Act, 1978	Schedule substituted	18, s. 118
1979	29	Parel Investments and Trading Private Limited and Domestic Gas Private Limited	Repeated (Taking over of Management) Act, 1979	14, s. 2

Year of Act	No. of Act	Short title of Act	How affected	No. and section of 2005 Act by which affected
1	2	3	4	5
1980	52	Sree Chitra Tirunal Institute for Medical Sciences and Technology, Trivandrum Act, 1980	s. 6 amended	40, s. 2
1986	5	Central Excise Tariff Act, 1985	s. 5 inserted (w.e.f.....) First Schedule and Second Schedule substituted (w.e.f.....)	5, s. 2 *ibid.*, s. 3
1986	5	Central Excise Tariff Act, 1985	First and Second Schedule, chapter 15 of First Schedule amended	18, ss. 86, 87
1989	24	Railways Act, 1989	ss. 2 and 11 amended (w.e.f.....) Chapter II A inserted (w.e.f.....)	47, ss. 2 and 4 *ibid.*, s. 3
1992	1	Government of National Capital Territory of Delhi Act, 1991	s. 3 amended 1955	
1994	32	Finance Act, 1994	ss. 65, 66, 67, 69, 70, 73, 74, 78, 83, 84, 85, 86, 94, 96A amended (w.e.f.....) 83A inserted	*ibid.*, s. 88 *ibid.*, s. 88
1996	22	Depositories Act 1996	ss. 23 A and 24 amended (w.e.f. 12.10.2004) ss. 19A to 19 inserted (w.e.f. 12.10.2004) ss. 20, 22 and 23F, substituted (w.e.f. 12.10.2004)	1, s. 20 and 22 *ibid.*, s. 17 *ibid.*, s. 18, 19 and 21
1998	21	Finance (No. 2) Act, 1998	Second Schedule amended	18, s. 119
1999	27	Finance Act, 1999	Second Schedule amended	18, s. 120
2000	52	Immigration (Carries liability) Act, 2000	3A inserted	44. s. 2
2000	54	Central Road Fund Act, 2000	s. 10 amended	18, s. 121
2001	14	Finance Act, 2001	Seventh Schedule substituted	18, s. 122
2003	5	Freedom of Information Act, 2002	Repealed	22, s. 31
2003	15	Prevention of Money laundering Act, 2002	ss. 2, 28, 30, 44, 45 and 73 amended (w.e.f.....) s. 29 omitted (w.e.f.....)	20, ss. 2, 3, 5, 6, 7 and 8 *Ibid.*, s. 4
2003	32	Finance Act, 2003	ss. 128, 134, 157 and Fourth Schedule omitted s. 169 omitted (w.e.f. 31.3.2005)	18, s. 123 *ibid.*, s. 123
2003	32	Finance Act, 2003	ss. 128, 134, 157, 169 omitted	18, s. 123
2004	23	Finance (No.2) Act, 2004	ss. 88 and 94 amended	18, s. 124
2005	4	Delegated Legislation Provisions (Amendment) Act, 2004	Enactment specified in the Schedule amended	4, s. 2
2005	18	Finance Act, 2005	s. 94 amended (w.e.f. 1.6.2005) s. 112A inserted (w.e.f. 1.6.2005)	55, s. 7 *ibid.*, s. 8
2005	28	Special Economic Zones Act, 2005	First Schedule and Third Schedule amended (w.e.f.....)	28, ss. 54 and 57
2005	30	Credit Information Companies (Regulation) Act, 2005	Schedule amended (w.e.f.....)	30, s. 34
2005	48	Punjab General Sales Tax (As in force in the Union Territory of Chandigarh) Repeal Act, 2005	Repeal of Punjab Act 46 of 1948	48, s. 2
2005	49	National Tax Tribunal Act, 2005	Schedule ameded (w.e.f.....)	49, s. 30
1961	43	Income tax Act, 1961	ss. 2,10,10A, 16, 17, 32, 35, 36,40, 43, 54EC, 54ED, 73, 80CCC, 80CCD, 80-IA, 80-IB, 88, 112, 115A, 115JAA, 115VD, 119, 124, 139, 139A, 140, 140A, 142, 153, 199, 238, 239, 244A, 246A, 271, 273B, 276CC, 278 and 295 amended (w.e.f. 1-4-2006) ss. 33 AC amended (w.e.f. 1-4-2004) s. 272A amended (w.e.f. 1-6-2005) s. 47, 49, 203, 206C amended (w.e.f. 1-4-2005) ss. 153B, 153C amended (w.e.f. 1-6-2003) ss. 194A and 194C amended (w.e.f. 1-6-2005) ss. 35DDA amended (w.e.f. 1-4-2004) s. 80E substituted (w.e.f. 1-4-2006) s. 72AA inserted (w.e.f. 1-4-2005) ss. 80C, 80CCE Chapter XII-H and 271FB, inserted (w.e.f. 1-4-2006)	18, ss. 3, 4, 5, 6, 7, 8, 10 12, 13, 14, 17, 18, 20, 22, 23, 26, 27, 29, 33, 34, 35, 36, 38, 39, 40, 41, 42, 43, 44, 45, 50, 54, 55 to 58 and 61 to 64 *ibid.*, s. 9 *ibid.*, s. 60 *ibid.*, ss. 15, 16, 51, 53 *ibid.*, s. 46, 47 *ibid.*, ss. 48, 49 *ibid.*, s. 11 *ibid.*, s. 25 *ibid.*, s. 19 *ibid.*, ss. 21, 24, 37 and 59

Year of Act	No. of Act	Short title of Act	How affected	No. and section of 2004 Act by which affected
1	2	3	4	5
			s. 206A inserted (w.e.f. 1-6-2005)	*ibid.*, s. 52
			ss. 80-L, 88-B, 88C, 88D omission (w.e.f. 1-4-2006)	*ibid.*, ss. 28, 30, 31 and 32
1962	52	Customs Act, 1962	ss. 28E, 28, 28H, 127MA, 128A, 129A and 129D amended	18, ss. 65 to 71
1962	58	Warehousing Corporation Act, 1962	ss. 7, 8, 12 and 27 amended (w.e.f. .....)	45, s. 2, 3, 4 and 5
1963	20	Government of Union Territories Act, 1963	ss. 3, 38 and 43E amended.	19, ss. 2, 3 and 4
1970	39	Patents Act, 1970	ss. 2, 3, 7, 8, 9, 10, 11, 11A, 11B 12, 13, 16, 17, 18, 19, 28, 31, 34, 35, 36, 37, 44, 45, 48, 53, 54, 57, 60, 61, 62, 63, 74, 78, 84, 87, 90, 100, 105, 107A, 120, 122, 123, 126, 135, 138, 142 and 159 amended (w.e.f. 1-1-2005)	15, ss. 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15, 16, 17, 18, 25, 26 to 30, 34, 35, 36, 38, 39, 40, 43 to 46, 50 to 54, 56, 57, 58, 64 to 67, 69, 70, 71 and 76
			ss. 113, 116, 117A, 117D and 151 amended (w.e.f. .....)	*ibid.*, ss. 59 to 62, 74
			ss. 92A inserted (w.e.f. 1-1-2005)	*ibid.*, s. 55
			s. 117G substituted (w.e.f. .....)	*ibid.*, s. 63
			s. 152 and 163 omitted (w.e.f. 1-1-2005)	*ibid.*, ss. 75 and 77
			ss. 14, 15, 21 heading of chapter V 25, 26, 39, heading of chapter VIII 43, 65, 68, 133, 143 and 145 substituted (w.e.f. 1-1-2005)	*ibid.*, ss. 14, 19, 22, 23, 31, 32, 33, 48, 49, 68, 72 and 73
			ss. 5, 22, 23, 24, 27 and chapter IVA omitted (w.e.f 1-1-2005)	*ibid.*, ss. 4, 20, 21 and 24
			s. 52 partly amended (w.e.f. 1-1-2005)	*ibid.*, s. 37
			s. 58 substituted (w.e.f. .....)	*ibid.*, s. 41
			s. 59 amended (w.e.f. .....)	*ibid.*, s. 42
			s. 64 amended (w.e.f. .....)	*ibid.*, s. 47
1971	69	Prevention of Insults of National Honour Act, 1971	s. 2 amended	51, s. 2
1972	26	Hire Purchase Act, 1972	Repealed	31, s. 2
1974	2	Code of Criminal Procedure, 1973	ss. 20, 24, 29, 46, 53, 54, 82, 102, 110, 122, 176, 202, 206, 356, 358, 377, 389, 428, 436, 437, 438, 446, 459, First Schedule, Second Schedule	25, ss. 2, 3, 5, 6, 8, 10, 12, 13, 14, 15, 18, to 23, 25, 26, 28 to 35, 37, 38, 40, to 42, 43 and 44

PART II.—CENTRAL ORDINANCES REPEALED OR AMENDED

Year of Ordinance	No. of Ordinance	Short Title of Ordinance	No. and section of 2005 Act by which affected
2004	4	Securities Laws (Amendment) Ordinance, 2004	1, s. 23 (w.e.f 12-10-2004)
2004	6	National Commission for Minority Educational Institutions Ordinance, 2004	2, s. 26 (w.e.f 11-11-2004)
2004	7	Patents (Amendment) Ordinance, 2004	15, s. 79 (w.e.f 1-1-2005)
2005	Bihar Ord. 1	Bihar Value Added Tax Ordinance, 2005	27, s. 100 (w.e.f 1-4-2005)
2005	2	Citizenship (Amendment) Ordinance, 2005	32, s. 6 (w.e.f 28-6-2005)
2005	3	Manipur University Ordinance, 2005	54, s. 48 (w.e.f 13-10-2005)
2005	4	Taxation Laws (Amendment) Ordinance, 2005	55, s. 9 (w.e.f 31-10-2005)

THE SECURITIES LAWS (AMENDMENT) ACT, 2004

No. 1 OF 2005

[*6th January*, 2005.]

An Act further to amend the Securities Contracts (Regulation) Act, 1956 and the Depositories Act, 1996.

BE it enacted by Parliament in the Fifth-fifth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. *(1)* this Act may be called the Securities Laws (Amendment) Act, 2004.

(2) It shall be deemed to have come into force on the 12th day of October, 2004.

CHAPTER II

AMENDMENTS TO THE SECURITIES CONTRACTS (REGULATION) ACT, 1956

42 of 1956.

Amendment of section 2.

2. In section 2 of the Securities Contracts (Regulation) Act, 1956 (hereafter in this Chapter referred to as the principal Act),—

(i) clause (*aa*) shall be re-lettered as clause (*ac*) thereof and before the clause (*ac*) as so re-lettered, the following clauses shall be inserted, namely:—

'(*aa*) "corporatisation" means the succession of a recognised stock exchange, being a body of individuals or a society registered under the Societies Registration Act, 1860, by another stock exchange, being a company incorporated for the purpose of assisting, regulating or controlling the business of buying, selling or dealing in securities carried on by such individuals or society.

21 of 1860.

(*ab*) "demutualisation" means the segregation of ownership and management from the trading rights of the members of a recognised stock exchange in accordance with a scheme approved by the Securities and Exchange Board of India;';

(ii) clause (*ga*) shall be re-lettered as clause (*gb*) thereof and before the clause (*gb*) as so re-lettered, the following clause shall be inserted, namely:—

'(*ga*) "scheme" means a scheme for corporatisation or demutualisation of a recognised stock exchange which may provide for—

(i) the issue of shares for a lawful consideration and provision of trading rights in lieu of membership cards of members of a recognised stock exchange;

(ii) the restrictions on voting rights;

(iii) the transfer of property, business, assets, rights, liabilities, recognitions, contracts of the recognised stock exchange, legal proceedings

by, or against the recognised stock exchange, whether in the name of the recognised stock exchange or any trustee or otherwise and any permission given to or by, the recognised stock exchange;

(iv) the trasnfer of employees of a recognised stock exchange to another recognised stock exchange;

(v) any other matter required for the purpose of, or in connection with, the corporatisation or demutualisation, as the case may be, of the recognised stock exchange;';

(iii) in clause (*h*), after sub-clause (*ic*), the following sub-clause shall be inserted, namely:—

"(*id*) units or any other such instrument issued to the investors under any mutual fund scheme;";

(*iv*) for clause (*j*), the following clause shall be substituted, namely:—

'(*j*) "stock exchange" means—

(*a*) any body of individuals, whether incorporated or not, constituted before corporatisation and demutualisation under sections 4A and 4B, or

(*b*) a body corporate incorporated under the Companies Act, 1956 whether under a scheme of corporatisation and demutualisation or otherwise, 1 of 1956.

for the prupose of assisting, regulating or controlling the business of buying, selling or dealing in securities;'.

Insertion of new sections 4A and 4B.

3. After section 4 of the principal Act, the following sections shall be inserted, namely:—

Corporatisation and demutualisation of stock exchanges.

'4A. On and from the appointed date, all recognised stock exchanges (if not corporatised and demutualised before the appointed date) shall be corporatised and demutualised in accordance with the provisions contained in section 4B:

Provided that the Securities and Exchange Board of India may, if it is satisfied that any recognised stock exchange was prevented by sufficient cause from being corporatised and demutualised on or after the appointed date, specify another appointed date in respect of that recognised stock exchange and such recognised stock exchange may continue as such before such appointed date;

Explanation.— For the purposes of this section, "appointed date" means the date which the Securities and Exchange Board of India may, by notification in the Official Gazette, appoint and different appointed dates may be appointed for different recognised stock exchanges.

Procedure for corporatisation and demutualisation.

4B. (*1*) All recognised stock exchanges referred to in section 4A shall, within such time as may be specified by the Securities and exchange Board of India, submit a scheme for corporatisation and demutualisation for its approval:

Provided that the Securities and Exchange Board of India, may, by notification in the Official Gazette, specify name of the recognised stock exchange, which had already been corporatised and demutualised, and such stock exchange shall not be required to submit the scheme under this section.

(*2*) On receipt of the scheme referred to in sub-section (*1*), the Securities and Exchange Board of India may, after making such enquiry as may be necessary in this behalf and obtaining such further information, if any, as it may require and if it is satisfied that it would be in the interest of the trade and also in the public interest, approve the scheme with or without modification.

(*3*) No scheme under sub-section (*2*) shall be approved by the Securities and

Exchange Board of India if the issue of shares for a lawful consideration or provision of trading rights in lieu of membership card of the members of a recognised stock exchange or payment of dividends to members have been proposed out of any reserves or assets of that stock exchange.

(*4*) Where the scheme is approved under sub-section (*2*), the scheme so approved shall be published immediately by—

(*a*) the Securities and Exchange Board of India in the Official Gazette;

(*b*) the recognised stock exchange in such two daily newspapers circulating in india, as may be specified by the Securities and Exchange Board of India,

and upon such publication, notwithstanding anything to the contrary contained in this Act or any other law for the time being in force or any agreement, award, judgment, decree or other instrument for the time being in force, the scheme shall have effect and be binding on all persons and authorities including all members, creditors, depositors and employees of the recognised stock exchange and on all persons having any contract, right, power, obligation or liability with, against, over, to, or in connectionwith, the recognised stock exchange or its members.

(*5*) Where the Securities and Exchange Board of India is satisfied that it would not be in the interest of the trade and also in the public interest to approve the scheme under sub-section (*2*), it may, by an order, reject the scheme and such order of rejection shall be published by it in the Official Gazette:

Provided that the Securities and Exchange Board of India shall give a reasonable opportunity of being heard to all the persons concerned and the recognised stock exchange concerned before passing an order rejecting the scheme.

(*6*) The Securities and Exchange Board of India may, while approving the scheme under sub-section (*2*), by an order in writing, restrict—

(*a*) the voting rights of the shareholders who are also stock brokers of the recognised stock exchange;

(*b*) the right of shareholders or a stock broker of the recognised stock exchange to appoint the representatives on the governing board of the stock exchange;

(*c*) the maximum number of representatives of the stock brokers of the recognised stock exchange to be appointed on the governing board of the recognised stock exchange, which shall not exceed one-fourth of the total strength of the govering board.

(*7*) The order made under sub-section (*6*) shall be published in the Official Gazette and on the publication thereof, the order shall, notwithstanding anything to the contrary contained in the Companies Act, 1956, or any other law for the time being in force, have full effect.

1 of 1956.

(*8*) Every recognised stock exchange, in respect of which the scheme for corporatisation or demutualisation has been approved under sub-section (*2*), shall, either by fresh issue of equity share to the public or in any other manner as may be specified by the regulations made by the Securities and Exchange Board of India, ensure that at least fifty-one per cent. of its equity share capital is held, within twelve months from the date of publication of the order under sub-section (*7*), by the public other than shareholders having trading rights:

Provided that the Securities and Exchange Board of India may, on sufficient cause being shown to it and in the public interest, extend the said period by another twelve month.'.

4. Section 5 of the principal Act shall be numbered as sub-section (*1*) thereof and after sub-section (*1*) as so numbered, the following sub-section shall be inserted, namely:— Amendment of section 5.

"(*2*) Where the recognised stock exchange has not been corporatised or demutualised or it fails to submit the scheme referred to in sub-section (*1*) of section 4B within the specified time therefor or the scheme has been rejected by the Securities and Exchange Board of India under sub-section (*5*) of section 4B, the recognition granted to such stock exchange under section 4, shall, notwithstanding anything to the contrary contained in this Act, stand withdrawn and the Central Government shall publish, by notification in the Official Gazette, such withdrawal of recognition:

Provided that no such withdrawal shall affect the validity of any contract entered into or made before the date of the notification, and the Securities and Exchange Board of India may, after consultation with the stock exchange, make such provisions as it deems fit in the order rejecting the scheme published in the Official Gazette under sub-section (*5*) of section 4B.".

Insertion of new section 8A.

5. After section 8 of the principal Act, the following section shall be inserted, namely:—

Clearing corporation.

"8A. (*1*) A recognised stock exchange may, with the prior approval of the Securities and Exchange Board of India, transfer the duties and functions of a clearing house to a clearing corporation, being a company incorporated under the Companies Act, 1956, for the purpose of— 1 of 1956.

(*a*) the periodical settlement of contracts and differences thereunder;

(*b*) the delivery of, and payment for, securities;

(*c*) any other matter incidental to, or connected with, such transfer.

(*2*) Every clearing corporation shall, for the purpose of transfer of the duties and functions of a clearing house to a clearing corporation referred to in sub-section (*1*), make bye-laws and submit the same to the Securities and Exchange Board of India for its approval.

(*3*) The Securities and Exchange Board of India may, on being satisfied that it is in the interest of the trade and also in the public interest to transfer the duties and functions of a clearing house to a clearing corporation, grant approval to the bye-laws submitted to it under sub-section (*2*) and approve the transfer of the duties and functions of a clearing house to a clearing corporation referred to in sub-section (*1*).

(4) The provisions of sections 4, 5, 6, 7, 8, 9, 10, 11 and 12 shall, as far as may be, apply to a clearing corporation referred to in sub-section *(1)* as they apply in relation to a recognised stock exchange.".

Insertion of new section 12A.

6. After section 12 of the principal Act, the following section shall be inserted, namely:—

Power to issue directions.

"12A. If, after making or causing to be made an inquiry, the Securities and Exchange Board of India is satisfied that it is necessary—

(a) in the interest of investors, or orderly development of securities market;

(b) to prevent the affairs of any recognised stock exchange or clearing corporation, or such other agency or person, providing trading or clearing or settlement facility in respect of securities, being conducted in a manner detrimental to the interests of investors or securities market; or

(c) to secure the proper management of any such stock exchange or clearing corporation or agency or person, referred to in clasue *(b)*,

it may issue such directions,—

(i) to any stock exchange or clearing corporation or agency or person referred to in clasue *(b)* or any person or class of persons associated with the securities market; or

(ii) to any company whose securities are listed or proposed to be listed in a recognised stock exchange,

as may be appropriate in the interests of investors in securities and the securities market.".

7. In section 13 of the principal Act,— Amendment of section 13.

(a) for the words "between mambers of a recognised stock exchange", the words "between members of a recognised stock exchange or recognised stock exchanges" shall be substituted;

(b) for the words "State or area" wherever they occur, the words "State or States or area" shall be substituted;

(c) the following proviso shall be inserted, namely:—

"Provided that any contract entered into between members of two or more recognised stock exchanges in such State or States or area, shall—

(i) be subject to such terms and conditions as may be stipulated by the respective stock exchanges with prior approval of Securities and Exchange Board of India;

(ii) require prior permission from the respective stock exchanges if so stipulated by the stock exchanges with prior approval of Securities and Exchange Board of India.".

8. After section 21 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 21A.

"21A. *(1)* A recognised stock exchange may delist the securities, after recording the reasons therefor, from any recognised stock exchange on any of the ground or grounds as may be prescribed under this Act: Delisting of securities.

Provided that the securities of a company shall not be delisted unless the company concerned has been given a reasonable opportunity of being heard.

(2) A listed company or an aggrieved investor may file an appeal before the Securities Appellate Tribunal against the decision of the recognised stock exchange delisting the securities within fifteen days from the date of the decision of the recognised stock exchange delisting the securities and the provisions of sections 22B to 22E of this Act, shall apply, as far as may be, to such appeals:

Provided that the Securities Appellate Tribunal may, if it is satisfied that the company was prevented by sufficient cause from filing the appeal within the said period, allow it to be filed within a further period not exceeding one month.".

9. For section 22F of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 22F.

"22F. Any person aggrieved by any decision or order of the Securities Appellate Tribunal may file an appeal to the Supreme Court within sixty days from the date of communication of the decision or order of the Securities Appellate Tribunal to him on any question of law arising out of such order: Appeal to Supreme Court.

Provided that the Supreme Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the said period, allow it to be filed within a further period not exceeding sixty days.".

10. In section 23 of the principal Act,— Amendment of section 23.

(a) in sub-section *(1)*, after clause *(i)*, for the words "shall, on conviction, be punishable with imprisonment for a term which may extend to one year, or with fine

or with both", the words "shall, without prejudice to any award of penalty by the Adjudicating Officer under this Act, on conviction, be punishable with imprisonment for a term which may extend to ten years or with fine, which may extend to twenty-five crore rupees or with both" shall be substituted;

(b) in sub-section *(2)*,—

(i) for the word and figures "section 21," the words, figures and letter "section 21 or section 21A" shall be substituted;

(ii) for the words "shall, on conviction, be punishable with fine which may extend to one thousand rupees", the words "shall, without prejudice to any award of penalty by the Adjudicating Officer under this Act, on conviction, be punishable with imprisonment for a term which may extend to ten years or with fine, which may extend to twenty-five crore rupees, or with both" shall be substituted.

Insertion of new sections 23A to 23-O.

11. After section 23 of the principal Act, the following sections shall be inserted, namely:—

Penalty for failure to furnish information, return, etc.

23A. Any person, who is required under this Act or any rules made thereunder,—

(a) to furnish any information, document, books, returns or report to a recognised stock exchange, fails to furnish the same within the time specified therefor in the listing agreement or conditions or bye-laws of the recognised stock exchange, shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less for each such failure;

(b) to maintain books of account or records, as per the listing agreement or conditions, or bye-laws of a recognised stock exchange, fails to maintain the same, shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less.

Penalty for failure by any person to enter into an agreement with clients.

23B. If any person, who is required under this Act or any bye-laws of a recognized stock exchange made thereunder, to enter into an agreement with his client, fails to enter into such an agreement, he shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less for every such failure.

Penalty for failure to redress investors' grievances.

23C. If any stock broker or sub-broker or a company whose securities are listed or proposed to be listed in a recognized stock exchange, after having been called upon by the Securities and Exchange Board of India or a recognized stock exchange in writing, to redress the grievances of the investors, fails to redress such grievances within the time stipulated by the Securities and Exchange Board of India or a recognized stock exchange, he or it shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less.

Penalty for failure to segregate securities or moneys of client or clients.

23D. If any person, who is registered under section 12 of the Securities and Exchange Board of India Act, 1992 as a stock broker or sub-broker, fails to segregate securities or moneys of the client or clients or uses the securities or moneys of a client or clients for self or for any other client, he shall be liable to a penalty not exceeding one crore rupees. 15 of 1992.

Penalty for failure to comply with listing conditions or delisting conditions or grounds.

23E. If a company or any person managing collective investment scheme or mutual fund, fails to comply with the listing conditions or delisting conditions or grounds or commits a breach thereof, it or he shall be liable to a penalty not exceeding twenty-five crore rupees.

23F. If any issuer dematerialise securities more than the issued securities of a company or delivers in the stock exchanges the securities which are not listed In the recognized stock exchange or delivers securities where no trading permission has been given by the recognized stock exchange, he shall be liable to a penalty not exceeding twenty-five crore rupees.

Penalty for excess dematerialisation or delivery of unlisted securities.

23G. If a recognized stock exchange fails or neglects to furnish periodical returns to the Securities and Exchange Board of India or fails or neglects to make or amend its rules or bye-laws as directed by the Securities and Exchange Board of India or fails to comply with directions issued by the Securities and Exchange Board of India, such recognized stock exchange shall be liable to a penalty which may extend to twenty-five crore rupees.

Penalty for failure to furnish periodical returns, etc

23H. Whoever fails to comply with any provision of this Act, the rules or articles or bye-laws or the regulations of the recognized stock exchange or directions issued by the Securities and Exchange Board of India for which no separate penalty has been provided, shall be liable to a penalty which may extend to one crore rupees.

Penalty for contravention where no separate penalty has been provided.

23I. (*1*) For the purpose of adjudging under sections 23A, 23B, 23C, 23D, 23E, 23F, 23G and 23H, the Securities and Exchange Board of India shall appoint any officer not below the rank of a Division Chief of the Securities and Exchange Board of India to be an adjudicating officer for holding an inquiry in the prescribed manner after giving any person concerned a reasonable opportunity of being heard for the purpose of imposing any penalty.

Power to adjudicate.

(*2*) While holding an inquiry, the adjudicating officer shall have power to summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for or relevant to the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person has failed to comply with the provisions of any of the sections spcified in sub-section (*1*), he may impose such penalty as he thinks fit in accordance with the provisions of any of those sections:

23J. While adjudging the quantum of penalty under section 23-I, the adjudicating officer shall have due regard to the following factors, namely:—

Factors to be taken into account by adjudicating officer.

(*a*) the amount of disproportionate gain or unfan advantage, wherever quantifiable, made as a result of the default;

(*b*) the amount of loss caused to an investor or group of investors as a result of the default;

(*c*) the repetitive nature of the default.

23K. All sums realised by way of penalties under this Act shall be credited to the Consolidated Fund of India.

Crediting sums realised by way of penalties to Consolidated Fund of India.

23L. (*1*) Any person aggrieved, by the order of decision of the recognised stock exchange or the adjudicating officer or any order made by the Securities and Exchange Board of India under section 4B, may prefer an appeal before the Securities Appellate Tribunal and the povisions of sections 22B, 22C, 22D and 22E of this Act, shall apply, as far as may be, to such appeals.

Appeal to Securities Appellate Tribunal.

(*2*) Every appeal under sub-section (*1*) shall be filed within a period of forty-five days from the date on which a copy of the order or decision is received by the appellant and it shall be in such form and be accompanied by such fee as may be prescribed:

Provided that the Securities Appellate Tribunal may entertain an appeal after the expiry of the said period of forty-five days if it is satisfied that there was sufficient cause for not filing it within that period.

(*3*) On receipt of an appeal under sub-section (*1*), the Securities Appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or setting aside the order appealed against.

(*4*) The Securities Appellate Tribunal shall send a copy of every oder made by it to the parties to the appeal and to the concerned adjudicating officer.

(*5*) The appeal filed before the Securities Appellate Tribunal under sub-section (*1*) shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within six months from the date of receipt of the appeal.

Offences.

23M. (*1*) Without prejudice to any award of penalty by the adjudicating of the under this Act, if any person contravenes or attempts to contravene or abets the contravention of the provisions of this Act or of any rules or regulations or bye-laws made thereunder, for which no punishment is provided elsewhere in this Act, he shall be punishable with imprisonment for a term which may extend to ten years, or with fine, which may extend to twenty-five crore rupees or with both.

(*2*) If any person fails to pay the penalty imposed by the adjudicating officer or fails to comply with any of his directions or orders, he shall be punishable with imprisonment for a term which shall not be less than one month but which may extend to ten years, or with fine, which may extend to twenty-five crore rupees, or with both.

Composition of certain offences.

23N. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, any offence punishable under this Act, not being an offence punishable with imprisonment only, or with imprisionment and also with fine, may either before or after the institution of any proceeding, be compounded by a Securities Appellate Tribunal or a court before which such proceedings are pending. 2 of 1974.

Power to grant immunity.

23-O. (*1*) The Central Government may, on recommendation by the Securities and Exchange Board of India, if the Central Government is satisfied, that any person, who is alleged to have violated any of the provisions of this Act or the rules or the regulations made thereunder, has made a full and true disclosure in respect of alleged violation, grant to such person, subject to such conditions as it may think fit to impose, immunity from prosecution for any offence under this Act, or the rules or the regulations made thereunder or also from the imposition of any penalty under this Act with respect to the alleged violation:

Provided that no such immunity shall be granted by the Central Government in cases where the proceedings for the prosecution for any such offence have been instituted before the date of receipt of application for grant of such immunity:

Provided further that the recommendations of the Securities and Exchange Board of India under this sub-section shall not be binding upon the Central Government.

(*2*) An immunity granted to a person under sub-section (*1*) may, at any time, be withdrawn by the Central Government, if it is satisfied that such person had, in the course of the proceedings, not complied with the condition on which the immunity was granted or had given false evidence, and thereupon such person may be tried for the offence with respect to which the immunity was granted or for any other offence of which he appears to have been guilty in connection with the contravention and shall also become liable to the imposition of any penalty under this Act to which such person would have been liable, had not such immunity been granted.".

12. In section 25 of the principal Act, the words, brackets and figure "sub-section (*1*) of" shall be omitted. Amendment of section 25.

13. For section 26 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 26.

"26. (*1*) No court shall take cognizance of any offence punishable under this Act or any rules or regulations or bye-laws made thereunder, save on a complaint made by the Central Government or State Government or the Securities and Exchange Board of India or a recognised stock exchange or by any person. Cognizance of offences by courts.

(*2*) No court inferior to that of a Court of Session shall try any offence punishable under this Act.".

14. After section 27A of the principal Act, the following section shall be inserted, namely:— Insertion of new section 27B.

"27B. (*1*) It shall be lawful for the holder of any securities, being units or other instruments issued by any mutual fund, whose name appears on the books of the mutual fund issuing the said security to receive and retain any income in respect of units or other instruments, issued by the mutual fund declared by the mutual fund in respect thereof for any year, notwithstanding that the said security, being units or other instruments issued by the mutual fund, has already been transferred by him for consideration, unless the transferee who claims the income in respect of units or other instruments issued by the mutual fund from the transferor has lodged the security and all other documents relating to the transfer which may be required by the mutual fund with the mutual fund for being registered in his name within fifteen days of the date on which the income in respect of units or other instruments issued by the mutual fund became due. Right to receive income from mutual fund.

Explanation.—The period specified in this section shall be extended—

(*i*) in case of death of the transferee, by the actual period taken by his legal representative to establish his claim to the income in respect of units or other instrument issued by the mutual fund;

(*ii*) in case of loss of the transfer deed by theft or any other cause beyond the control of transferee, by the actual period taken for the replacement thereof; and

(*iii*) in case of delay in the lodging of any security, being units or other instruments issued by the mutual fund, and other documents relating to the transfer due to causes connected with the post, by the actual period of the delay.

(*2*) Nothing contained in sub-section (*1*) shall affect—

(*a*) the right of a mutual fund to pay any income from units or other instruments issued by the mutual fund which has become due to any person, whose name is for the time being registered in the books of the mutual fund as the holder of the security being units or other instruments issued by the mutual fund in respect of which the income in respect of units or other instruments issued by the mutual fund has become due; or

(*b*) the right of a transferee of any security, being units or other instruments issued by the mutual fund, to enforce against the transferor or any other person, his rights, if any, in relation to the transfer in any case where the mutual fund has refused to register the transfer of the security being units or other instruments issued by the mutual fund in the name of the transferee.".

15. In section 30 of the principal Act,— Amendment of section 30.

(*a*) in sub-section (*2*), for clause (*ha*), the following clauses shall be substituted, namely:—

"(*ha*) the grounds on which the securities of a company may be delisted from any recognised stock exchange under sub-section (*1*) of section 21A;

(*hb*) the form in which an appeal may be filed before the Securities Appellate Tribunal under sub-section (*2*) of section 21A and the fees payable in respect of such appeal;

(*hc*) the form in which an appeal may be filed before the Securities Appellate Tribunal under section 22A and the fees payable in respect of such appeal;

(*hd*) the manner of inquiry under sub-section (*1*) of section 23-I;

(*he*) the form in which an appeal may be filed before the Securities Appellate Tribunal under section 23L and the fees payable in respect of such appeal;";

(*b*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) 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.".

Insertion of new section 31.

16. After sction 30 of the principal Act, the following section shall be inserted, namely:—

Power of Securities and Exchange Board of India to make regulations.

"31. (*1*) Without prejudice to the provisions contained in section 30 of the Securities and Exchange Board of India Act, 1992, the Securities and Exchange Board of India may, by notification in the Official Gazette, make regulations consistent with the provisions of this Act and the rules made thereunder to carry out the purposes of this Act. 15 of 1992.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for the manner in which at least fifty-one per cent. of equity share capital of a recognised stock exchange is held within twelve months from the date of publication of the order under sub-section (*7*) of section 4B by the public other than the shareholders having trading rights under sub-section (*8*) of that section.

(*3*) Every regulation 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 sesson immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the regulation or both Houses agree that the regulation should not be made, the regulation 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 regulation.".

CHAPTER III

AMENDMENTS TO THE DEPOSITORIES ACT, 1996

22 of 1996.

17. After section 19 of the Depositories Act, 1996 (hereafter in this Chapter referred to as the principal Act), the following sections shall be inserted, namely:— Insertion of new sections 19A, 19B, 19C, 19D, 19E, 19F, 19G, 19H, 19-I and 19J.

"19A. Any person, who is required under this Act or any rules or regulations or bye-laws made thereunder,— Penalty for failure to furnish information, return, etc.

(a) to furnish any information, document, books, returns or report to the Board, fails to furnish the same within the time specified therefor, he shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less for each such failure;

(b) to file any return or furnish any information, books or other documents within the time specified therefor in the regulations or bye-lays, fails to file return or furnish the same within the time specified therefor, he shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less;

(c) to maintain books of account or records, fails to maintain the same, he shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less.

19B. If a depository or participant or any issuer or its agent or any person, who is registered as an intermediary under the provisions of section 12 of the Securities and Exchange Board of India Act, 1992, and is required under this Act or any rules or regulations, made thereunder, to enter into an agreement, fails to enter into such agreement, such depository or participant or issuer or its agent or intermediary shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less for every such failure. Penalty for failure to enter into an agreement.

15 of 1992.

19C. If any depository or participant or any issuer or its agent or any person, who is registered as an intermediary under the provisions of section 12 of the Securities and Exchange Board of India Act, 1992, after having been called upon by the Board in writing, to redress the grievances of the investors, fails to redress such grievances within the time specified by the Board, such depository or participant or issuer or its agents or intermediary shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less. Penalty for failure to redress investors' grievances.

15 of 1992.

19D. If any issuer or its agent or any person, who is registered as an intermediary under the provisions of section 12 of the Securities and Exchange Board of India Act, 1992, fails to dematerialise or issue the certificate of securities on opting out of a depository by the investors, within the time specified under this Act or regulations or bye-laws made thereunder or abets in delaying the process of dematerialisation or issue the certificate of securities on opting out of a depository of securities, such issuer or its agent or intermediary shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less. Penalty for delay in dematerialisation or issue of certificate of securities.

15 of 1992.

19E. If a depository or participant or any issuer or its agent or any person, who is registered as an intermediary under the provisions of section 12 of the Securities and Exchange Board of India Act, 1992, fails to reconcile the records of dematerialised securities with all the securities issued by the issuer as specified in the regulations, such depository or participant or issuer or its agent or intermediary shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less. Penalty for failure to reconcile records.

15 of 1992.

Penalty for failure to comply with directions issued by Board under section 19 of the Act.

19F. If any person fails to comply with the directions issued by the Board under section 19, within the time specified by it, he shall be liable to a penalty of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less.

Penalty for contravention where no separate penalty has been provided.

19G. Whoever fails to comply with any provision of this Act, the rules or the regulations or bye-laws made or directions issued by the Board thereunder for which no separate penalty has been provided, shall be liable to a penalty which may extend to one crore rupees.

Power to adjudicate.

19H *(1)* For the purpose of adjudging under sections 19A, 19B, 19C, 19D, 19E, 19F and 19G, the Board shall appoint any officer not below the rank of a Division Chief of the Securities and Exchange Board of India to be an adjudicating officer for holding an inquiry in the prescribed manner after giving any person concerned a reasonable opportunity of being heard for the purpose of imposing any penalty.

(2) While holding an inquiry, the adjudicating officer shall have power to summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for or relevant to the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person has failed to comply with the provisions of any of the sections specified in sub-section *(1)*, he may impose such penalty as he thinks fit in accordance with the provisions of any of those sections.

Factors to be taken into account by adjudicating officer.

19-I. While adjudging the quantum of penalty under section 19H, the adjudicating officer shall have due regard to the following factors, namely:—

(a) the amount of disproportionate gain or unfair advantage, wherever quantifiable, made as a result of the default;

(*b*) the amount of loss caused to an investor or group of investors as a result of the default;

(*c*) the repetitive nature of the default.

Crediting sums realised by way of penalties to Consolidated Fund of India.

19J. All sums realised by way of penalties under this Act shall be credited to the Consolidated Fund of India.".

Substitution of new section for section 20.

18. For section 20 of the principal Act, the following section shall be substituted, namely:—

Offences.

"20. (*1*) Without prejudice to any award of penalty by the adjudicating officer under this Act, if any person contravenes or attempts to contravene or abets the contravention of the provisions of this Act or of any rules or regulations or bye-laws made thereunder, he shall be punishable with imprisonment for a term which may extend to ten years, or with fine, which may extend to twenty-five crore rupees, or with both.

(*2*) If any person fails to pay the penalty imposed by the adjudicating officer or fails to comply with any of his directions or orders, he shall be punishable with imprisonment for a term which shall not be less than one month but which may extend to ten years, or with fine, which may extend to twenty-five crore rupees, or with both.".

Substitution of new sections for section 22.

19. For section 22 of the principal Act, the following sections shall be substituted, namely:—

"22. (*1*) No court shall take cognizance of any offence punishable under this Act or any rules or regulations or bye-laws made thereunder, save on a complaint made by the Central Government or State Government or the Securities and Exchange Board of India or by any person. Cognizance of offences by courts.

(*2*) No court inferior to that of a Court of Session shall try any offence punishable under this Act.

22A. Notwithstanding anything contained in the Code of Criminal procedure, 1973, any offence punishable under this Act, not being an offence punishable with imprisonment only, or with imprisonment and also with fine, may either before or after the institution of any proceeding, be compounded by a Securities Appellate Tribunal or a court before which such proceedings are pending. Composition of certain offences.

2 of 1974.

22B. (*1*) The Central Government may, on recommendation by the Board, if the Central Government is satisfied, that any person, who is alleged to have violated any of the provisions of this Act or the rules or the regulations made thereunder, has made a full and true disclosure in respect of alleged violation, grant to such person, subject to such conditions as it may think fit to impose, immunity from prosecution for any offence under this Act, or the rules or the regulations made thereunder or also from the imposition of any penalty under this Act with respect to the alleged violation: Power to grant immunity.

Provided that no such immunity shall be granted by the Central Government in cases where the proceedings for the prosecution for any such offence have been instituted before the date of receipt of application for grant of such immunity:

Provided further that recommendation of the Board under this sub-section shall not be binding upon the Central Government.

(*2*) An immunity granted to a person under sub-section (*1*) may, at any time, be withdrawn by the Central Government, if it is satisfied that such person had, in the course of the proceedings, not complied with the condition on which the immunity was granted or had given false evidence, and thereupon such person may be tried for the offence with respect to which the immunity was granted or had given false evidence, and thereupon such person may be tried for the offence with respect to which the immunity was granted or for any other offence of which he appears to have been guilty in connection with the contravention and shall also become liable to the imposition of any penalty under this Act to which such person would have been liable, had not such immunity been granted.".

20. In section 23A of the principal Act, in sub-section (*1*), after the words, brackets and figures "Save as provided in sub-section (*2*), any person aggrieved by an order of the Board made, on and after the commencement of the Securities Laws (Second Amendment) Act, 1999, under this Act, or the regulations made thereunder," and before the words "may prefer an appeal to a Securities Appellate Tribunal having a jurisdiction in the matter," the words "or by an order made by an adjudicating officer under this Act" shall be inserted. Amendment of section 23A.

32 of 1999.

21. For section 23F of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 23F.

"23F. Any person aggrieved by any decision or order of the Securities Appellate Tribunal may file an appeal to the Supreme Court within sixty days from the date of communication of the decision or order of the Securities Appellate Tribunal to him on any question of law arising out of such order: Appeal to Supreme Court.

Provided that the Supreme Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the said period, allow it to be filed within a further period not exceeding sixty days.".

Amendment of section 24.

22. In section 24 of the principal Act, in sub-section (*2*), for clause (*a*), the following clauses shall be substituted, namely:—

"(*a*) the manner of inquiry under sub-section (*1*) of section 19H;

(*aa*) the time within which an appeal may be preferred under sub-section (*1*) of section 23;".

CHAPTER IV

REPEAL AND SAVING

Repeal and saving.

23. (*1*) The Securities Laws (Amendment) Ordinance, 2004 is hereby repealed. Ord. 4 of 2004.

(*2*) Notwithstanding such repeal, anything done or any action taken under the Securities Contracts (Regulation) Act, 1956 and the Depositories Act, 1996, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of those Acts, as amended by this Act. 42 of 1956. 22 of 1996.

THE NATIONAL COMMISSION FOR MINORITY EDUCATIONAL INSTITUTIONS ACT, 2004

ARRANGEMENT OF SECTIONS

CHAPTER VI

MISCELLANEOUS

SECTIONS

THE NATIONAL COMMISSION FOR MINORITY EDUCATIONAL INSTITUTIONS ACT, 2004

No. 2 OF 2005

[*6th January*, 2005.]

An Act to constitute a National Commission for Minority Educational Institutions and to provide for matters connected therewith or incidental thereto.

BE it enacted by Parliament in Fifty-fifth year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the National Commission for Minority Educational Institutions Act, 2004.

(*2*) It extends to the whole of India except the State of Jammu and Kashmir.

(*3*) It shall be deemed to have come into force on the 11th day of November, 2004.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "affiliation" together with its grammatical variations, includes, in relation to a college, recognition of such college by, association of such college with, and admission of such college to the privileges of, a Scheduled University;

(*b*) "college" means a college or teaching institution (other than a University) established or maintained by a person or group of persons from amongst a minority community;

(*c*) "Commission" means the National Commission for Minority Educational Institutions constituted under section 3;

(*d*) "degree" means any such degree as may, with previous approval of the Central Government, be specified in this behalf by the University Grants Commission, by notification in the Official Gazette;

(*e*) "Member" means a member of the Commission and includes the Chairperson;

(*f*) "minority", for the purpose of this Act, means a community notified as such by the Central Government;

(*g*) "Minority Educational Institution" means a college or institution (other than a University) established or maintained by a person or group of persons from amongst the minorities;

(*h*) "prescribed" means prescribed by rules made under this Act;

(*i*) "qualification" means a degree or any other qualification awarded by a University;

(*j*) "Scheduled University" means a University specified in the Schedule;

(*k*) "technical education" has the meaning assigned to it in clause (*g*) of section 2 of the All India Council for Technical Education Act, 1987; 52 of 1987.

(*l*) "University" means a university defined under clause (*f*) of section 2 of the University Grants Commission Act, 1956, and includes an institution deemed to be a University under section 3 of that Act, or an institution specifically empowered by an Act of Parliament to confer or grant degrees. 3 of 1956.

CHAPTER II

THE NATIONAL COMMISSION FOR MINORITY EDUCATIONAL INSTITUTIONS

Constitution of National Commission for Minority Educational Institutions.

3. (*1*) The Central Government shall, by notification in the Official Gazette, constitute a body to be known as the National Commission for Minority Educational Institutions to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

(*2*) The Commission shall consist of a Chairperson and two members to be nominated by the Central Government.

Qualifications for appointment as Chairperson or other Member.

4. (*1*) A person shall not be qualified for appointment as the Chairperson unless he,—

(*a*) is a member of a minority community; and

(*b*) has been a Judge of a High Court.

(*2*) A person shall not be qualified for appointment as a Member unless he,—

(*a*) is a member of a minority community; and

(*b*) is a person of eminence, ability and integrity.

Term of office and conditions of service of Chairperson and Members.

5. (*1*) Every Member shall hold office for a term of five years from the date on which he assumes office.

(*2*) A member may, by writing under his hand addressed to the Central Government, resign from the office of Chairperson or, as the case may be, of member at any time.

(*3*) The Central Government shall remove a person from the office of Member if that person—

(*a*) becomes an undischarged insolvent;

(*b*) is convicted and sentenced to imprisonment for an offence which, in the opinion of the Central Government, involves moral turpitude;

(*c*) becomes of unsound mind and stands so declared by a competent court;

(*d*) refuses to act or becomes incapable of acting;

(*e*) is, without obtaining leave of absence from the Commission, absent from three consecutive meetings of the Commission; or

(*f*) in the opinion of the Central Government, has so abused the position of Chairperson or Member as to render that person's continuance in office detrimental to the public interest:

Provided that no person shall be removed under this clause until that person has been given an opportunity of being heard in the matter.

(*4*) A vacancy caused under sub-section (*2*) or otherwise shall be filled by fresh nomination and a person so nominated shall hold office for the unexpired period of the term for which his predecessor in office would have held office if such vacancy had not arisen.

(*5*) The salaries and allowances payable to, and the other terms and conditions of service of, the Chairperson and Members shall be such as may be prescribed.

6. (*1*) The Central Government shall provide the Commission with a Secretary and such other officers and employees as may be necessary for the efficient performance of the functions of the Commission under this Act. Officers and other employees of Commission.

(*2*) The salaries and allowances payable to, and the other terms and conditions of service of, the Secretary, officers and other employees appointed for the purpose of the Commission shall be such as may be prescribed.

7. The salaries and allowances payable to the Chairperson and Members and the administrative expenses, including salaries, allowances and pensions payable to the Secretary, officers and other employees referred to in section 6, shall be paid out of the grants referred to in sub-section (*1*) of section 14. Salaries and allowances to be paid out of grants.

8. No act or proceeding of the commission shall be questioned or shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Commission. Vacancies, etc., not to invalidate proceedings of Commission.

9. (*1*) The Commission shall meet as when necessary at such time and place as the Chairperson may think fit. Procedure to be regulated by Commission.

(*2*) The Commission shall regulate its own procedure.

(*3*) All orders and decisions of the Commission shall be authenticated by the Secretary or any other officer of the Commission duly authorised by the Secretary in this behalf.

CHAPTER III

RIGHT OF A MINORITY EDUCATIONAL INSTITUTION

10. (*1*) Notwithstanding anything contained in any other law for the time being in force, a Minority Educational Institution may seek recognition as an affiliated college of a Scheduled University of its choice. Right of a Minority Educational Institution to seek affiliation to a Scheduled University.

(*2*) The Scheduled University shall consult the Government of the State in which the minority educational institution seeking affiliation under sub-section (*1*) is situate and views of such Government shall be taken into consideration before granting affiliation.

CHAPTER IV

FUNCTIONS AND POWERS OF COMMISSION

11. Notwithstanding anything contained in any other law for the time being in force, the Commssion shall— Functions of Commission.

(*a*) adivse the Central Government or any State Government on any question relating to the education of minorities that may be referred to it;

(*b*) look into specific complaints regarding deprivation or violation of rights of minorities to establish and administer educational institutions of their choice and any dispute relating affiliation to a Scheduled University and report its findings to the Central Government for its implementation; and

(*c*) to do such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of the objects of the Commission.

12. (*1*) If any dispute arises between a minority educational institution and a Scheduled University relating to its affiliation to such University, the decision of the Commission thereon shall be final. Powers of Commission.

(*2*) The Commission shall, for the purposes of discharging its functions under this Act, have all the powers of a civil court trying a suit and in particular, in respect of the following matters, namely:—

(*a*) summoning and enforcing the attendance of any person from any part of India and examining him on oath;

(*b*) requiring the discovery and production of any document;

(*c*) receiving evidence on affidavits;

(*d*) subject to the provisions of sections 123 and 124 of the Indian Evidence Act, 1872, requisitioning any public record or document or copy of such record or document from any office; 1 of 1872.

(*e*) issuing commissions for the examination of witnesses or documents; and

(*f*) any other matter which may be prescribed.

Financial and administrative powers of Chairperson.

13. The Chairperson shall exercise such financial and administrative powers as may be vested in him by the rules made under this section:

Provided that the Chairperson shall have authority to delegate such of the financial and administrative powers as he may think fit to any Member of Secretary or any other officer of the Commission subject to the condition that such Member or Secretary or officer shall, while exercising such delegated powers, continue to act under the direction, control and supervision of the Chairperson.

CHAPTER V

FINANCE, ACCOUNTS AND AUDIT

Grants by Central Government.

14. (*1*) The Central Government shall, after due appropriation made by Parliament by law in this behalf, pay to the Commission by way of grants such sums of money as the Central Government may think fit for being utilised for the purposes of this Act.

(*2*) The Commission may spend such sums of money as it thinks fit for performing the functions under this Act, and such sums shall be treated as expenditure payable out of the grants referred to in sub-section (*1*).

Accounts and audit.

15. (*1*) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(*2*) The accounts of the Commission shall be audited by the Comptroller and Auditor-General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor-General.

(*3*) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the Commission under this Act shall have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Commission.

Annual report.

16. The Commission shall prepare, in such form and at such time, for each financial year, as may be prescribed, its annual report, giving a full account of its activities during the previous financial year and forward a copy thereof to the Central Government.

Annual report and audit report to be laid before Parliament.

17. The Central Government shall cause the annual report, together with a memorandum of action taken on the advice tendered by the Commission under section 11 and the reasons for the non-acceptance, if any, of any such advice, and the audit report to be laid as soon as may be after they are received before each House of Parliament.

CHAPTER VI

MISCELLANEOUS

Power to amend Schedule.

18. (*1*) The Central Government if deems it fit may, by notification in the Official Gazette, amend the Schedule by including therein any other University or omitting therefrom any University already specified therein and on the publication of such notification, such University shall be deemed to be included in or, as the case may be, omitted from the Schedule.

(*2*) Every notification issued under sub-section (*1*), shall be laid before each House of Parliament.

19. The Chairperson, Members, Secretary, officers and other employees of the Commission shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. Chairperson, Members, Secretary, employees, etc., of Commission to be public servants.

45 of 1860.

20. (*1*) In the discharge of its functions under this Act, the Commission shall be guided by such direction on questions of policy relating to national purposes, as may be given to it by the Central Government. Directions by Central Government.

(*2*) If any dispute arises between the Central Government and the Commission as to whether a question is or is not a question of policy relating to national purposes, the decision of the Central Government shall be final.

21. No suit, prosecution or other legal proceeding shall lie against the Central Government, Commission, Chairperson, Members, Secretary or any officer or other employee of the Commission for anything which is in good faith done or intended to be done under this Act. Protection of action taken in good faith.

22. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act. Act to have overriding effect.

23. The Commission shall furnish to the Central Government such returns or other information with respect to its activities as the Central Government may, from time to time, require. Returns or information.

24. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act. Power to make rules.

(*2*) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(*a*) the salaries and allowances payable to, and the other terms and conditions of the service of, the Chairperson and Members under sub-section (*5*) of section 5 and of the Secretary, officers and other employees under sub-section (*2*) of section 6;

(*b*) the financial and administrative powers to be exercised by the Chairperson under section 13;

(*c*) the form in which the annual statement of accounts shall be prepared under sub-section (*1*) of section 15;

(*d*) the form in, and the time at, which the annual report shall be prepared under section 16;

(*e*) any other matter which is required to be, or may be, prescribed.

(*3*) 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.

25. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient, for removing the difficulty: Power to remove difficulties.

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(*2*) Every order made under this section shall, as soon as may be after it is made, be laid before each house of parliament.

Repeal and saving.

26. (*1*) The National Commission for Minority Educational Institutions Ordinance, 2004 is hereby repealed. Ord. 6 of 2004.

(*2*) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE SCHEDULE

[*See* section 2(*j*)]

Sl. No.	Name of the University
1.	University of Delhi.
2.	North-Eastern Hill University
3.	Pondicherry University.
4.	Assam University.
5.	Nagaland University.
6.	Mizoram University.

THE APPROPRIATION (No. 4) ACT, 2004

No. 3 OF 2005

[11*th January*, 2005.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2004-05.

BE it enacted by Parliament in the Fifty-fifth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 4) Act, 2004. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty-eight thousand six hundred twenty-one crores and seventy-seven lakh rupees towards defraying the several charges which will come in the course of payment during the financial year 2004-05 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 38621,77,00,000 out of the Consolidated Fund of India for the financial year 2004-05.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Cooperation	Revenue	397,03,00,000	..	397,03,00,000
		Capital	..	*43,00,00,000*	43,00,00,000
3	Department of Animal Husbandry and Dairying	Revenue	94,50,00,000	..	94,50,00,000
		Capital	5,50,00,000	..	5,50,00,000
5	Atomic Energy	Revenue	3,00,000	..	3,00,000
6	Nuclear Power Schemes	Capital	273,20,00,000	..	273,20,00,000
7	Department of Chemicals and Petrochemicals	Revenue	300,00,00,000	..	300,00,00,000
12	Department of Commerce	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
13	Department of Industrial Policy and Promotion	Revenue	2,00,000	..	2,00,000
14	Department of Posts	Revenue	1,00,000	*21,00,000*	22,00,000
15	Department of Telecommunications	Revenue	2008,00,00,000	*50,07,00,000*	2058,07,00,000
18	Department of Consumer Affairs	Revenue	1,00,000	..	1,00,000
		Capital	20,20,00,000	..	20,20,00,000
20	Ministry of Culture	Revenue	2,00,000	..	2,00,000
		Capital	1,00,000	..	1,00,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
21	Ministry of Defence	Revenue	1,00,000	*60,00,000*	61,00,000
30	Ministry of Environment and Forests	Revenue	2,00,000	..	2,00,000
		Capital	6,01,00,000	..	6,01,00,000
32	Department of Economic Affairs	Revenue	5,00,000	..	5,00,000
34	Payments to Financial Institutions	Revenue	109,87,00,000	..	109,87,00,000
		Capital	500,00,00,000	..	500,00,00,000
36	Transfers to State and Union territory Governments	Revenue	3678,00,00,000	..	3678,00,00,000
		Capital	..	*947,00,00,000*	947,00,00,000
	CHARGED. — *Repayment of Debt*	Capital	..	*22665,00,00,000*	22665,00,00,000
40	Pensions	Revenue	321,06,00,000	*2,94,00,000*	324,00,00,000
42	Department of Revenue	Revenue	5,98,00,000	..	5,98,00,000
44	Indirect Taxes	Revenue	9,60,00,000	..	9,60,00,000
47	Department of Health	Revenue	408,00,00,000	..	408,00,00,000
48	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	33,47,00,000	..	33,47,00,000
49	Department of Family Welfare	Revenue	280,01,00,000	..	280,01,00,000
50	Department of Heavy Industry	Revenue	2,95,00,000	..	2,95,00,000
		Capital	185,71,00,000	..	185,71,00,000
54	Police	Revenue	..	*1,00,000*	1,00,000
56	Transfers to Union territory Governments	Revenue	68,60,00,000	..	68,60,00,000
57	Department of Elementary Education and Literacy	Revenue	2000,02,00,000	..	2000,02,00,000
58	Department of Secondary Education and Higher Education	Revenue	250,02,00,000	..	250,02,00,000
59	Department of Women and Child Development	Revenue	2,00,000	..	2,00,000
61	Ministry of Labour and Employment	Revenue	1,00,000	..	1,00,000
65	Ministry of Non-Conventional Energy Sources	Revenue	1,00,000	..	1,00,000
66	Ministry of Non Resident Indians Affairs	Revenue	3,00,00,000	..	3,00,00,000
68	Department of Ocean Development	Revenue	36,00,00,000	..	36,00,00,000
69	Ministry of Parliamentary Affairs	Revenue	1,00,000	..	1,00,000
70	Ministry of Personnel, Public Grievances and Pensions	Revenue	1,00,000	*5,80,00,000*	5,81,00,000
72	Ministry of Planning	Revenue	1,00,000	..	1,00,000
73	Ministry of Power	Revenue	351,73,00,000	..	351,73,00,000
		Capital	1,00,000	..	1,00,000
80	Department of Rural Development	Revenue	2429,00,00,000	..	2429,00,00,000
82	Department of Drinking Water Supply	Revenue	248,00,00,000	..	248,00,00,000
83	Department of Science and Technology	Revenue	191,01,00,000	*5,00,000*	191,06,00,000
		Capital	9,00,00,000	..	9,00,00,000
84	Department of Scientific and Industrial Research	Revenue	41,00,00,000	..	41,00,00,000
		Capital	9,00,00,000	..	9,00,00,000
85	Department of Biotechnology	Revenue	40,00,00,000	..	40,00,00,000
86	Ministry of Shipping	Revenue	66,00,000	..	66,00,000
		Capital	40,01,00,000	..	40,01,00,000
87	Ministry of Small Scale Industries	Revenue	1,00,000	..	1,00,000
88	Ministry of Social Justice and Empowerment	Revenue	1,00,000	..	1,00,000
89	Department of Space	Capital	1,00,000	..	1,00,000
90	Ministry of Statistics and Programme Implementation	Revenue	1,00,000	..	1,00,000
91	Ministry of Steel	Revenue	1,00,000	..	1,00,000
92	Ministry of Textiles	Revenue	2,00,000	..	2,00,000
93	Ministry of Tourism	Revenue	3,50,00,000	..	3,50,00,000
		Capital	2,00,00,000	..	2,00,00,000
95	Andaman and Nicobar Islands	Revenue	20,00,000	..	20,00,000
96	Chandigarh	Revenue	20,40,00,000	..	20,40,00,000
97	Dadra and Nagar Haveli	Revenue	4,10,00,000	..	4,10,00,000
98	Daman and Diu	Revenue	8,10,00,000	..	8,10,00,000
99	Lakshadweep	Revenue	2,05,00,000	..	2,05,00,000
100	Department of Urban Development	Revenue	5,00,00,000	..	5,00,00,000
		Capital	500,00,00,000	..	500,00,00,000
104	Ministry of Water Resources	Revenue	5,00,00,000	..	5,00,00,000
		Capital	..	*25,00,000*	25,00,000
		TOTAL	14906,84,00,000	*23714,93,00,000*	38621,77,00,000

THE DELEGATED LEGISLATION PROVISIONS (AMENDMENT) ACT, 2004

No. 4 OF 2005

[11th *January*, 2005.]

An Act amend certain Acts to implement the recommendations of the Committees on Subordinate Legislation regarding publication and laying of rules and other delegated legislation.

BE it enacted by Parliament in the Fifty-fifth Year of the Republic of India as follows:—

1. This Act may be called the Delegated Legislation Provisions (Amendment) Act, 2004. **Short title.**

2. The enactments specified in the Schedule are hereby amended to the extent and in the manner mentioned in the third column thereof. **Amendment of certain enactments.**

THE SCHEDULE

(*See* section 2)

Sl. No.	Short title	Amendments
1.	The Punjab Laws Act, 1872 (4 of 1872)	Section 50A shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
2.	The Central Provinces Laws Act, 1875 (20 of 1875)	Section 10 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".

Sl. No.	Short title	Amendments
3.	The Oudh Laws Act, 1876 (18 of 1876)	Section 40 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made by the State Government under section 39 shall be laid, as soon as may be after it is made, before the State Legislature.".
4.	The Indian Treasure-trove Act, 1878 (6 of 1878)	Section 19 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
5.	The Northern India Ferries Act, 1878 (17 of 1878)	Section 12 shall be re-numbered as sub-section (*1*) thereof, and— (*a*) in sub-section (*1*) as so re-numbered, for the words "make rules", the words ", by notification in the Official Gazette, make rules" shall be substituted; (*b*) after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made under this Act by the Commissioner of a division or the officer appointed by the State Government shall be laid, as soon as may be after it is made, before the State Legislature.".
6.	The Hackney-carriage Act, 1879 (14 of 1879)	Section 6 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
7.	The Obstructions in Fairways Act, 1881 (16 of 1881)	Section 8 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made by the Central Government 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

Sl. No.	Short title	Amendments
		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.".
8.	The Land Improvement Loans Act, 1883 (19 of 1883)	Section 10 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
9.	The Agriculturists' Loans Act, 1884 (12 of 1884)	In section 4, after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) Every rule made by the State Government or a Board of Revenue or a Financial Commissioner under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
10.	The Indian Tramways Act, 1886 (11 of 1886)	After section 24, the following section shall be inserted, namely:—
	Rules to be laid before Parliament and State Legislature.	"24A. (*1*) Every rule made by the Central Government 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. (*2*) Every rule made by a State Government or a local authority or a promoter or a lessee under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
11.	The Government Management of Private Estates Act, 1892 (10 of 1892)	Section 7 shall be re-numbered as sub-section (*1*) thereof, and— (*a*) in sub-section (*1*) as so re-numbered, for the words "may make any rules", the words "may, by notification in the Official Gazette, make rules" shall be substituted; (*b*) after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:—

Sl. No.	Short title	Amendments
		"(*2*) Every rule made and every order issued by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
12.	The Reformatory Schools Act, 1897 (8 of 1897)	In section 26,— (*a*) in sub-sections (*1*) and (*2*), for the words "make rules", the words "make rules, by notification in the Official Gazette," shall be substituted; (*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) Every rule made by the State Government or a Board of Management of a Reformatory School under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
13.	The Lepers Act, 1898 (3 of 1898)	Section 16 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
14.	The Indian Post Office Act, 1898 (6 of 1898)	In section 74, after sub-section (*3*), the following sub-section shall be inserted, namely:— "(*4*) Every rule made by the Central Government 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.".
15.	The Live-stock Importation Act, 1898 (9 of 1898)	In section 4,— (*a*) in sub-section (*1*), for the words "State Government may make rules", the words "State Government may, by notification in the Official Gazette, make rules" shall be substituted; (*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:— "(*1A*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".

Sl. No.	Short title	Amendments
16.	The Indian Stamp Act, 1899 (2 of 1899)	In section 76, after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
17.	The Glanders and Farcy Act, 1899 (13 of 1899)	In section 14, after sub-section (*3*), the following sub-section shall be inserted, namely:— "(*3A*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
18.	The Ancient Monuments Preservation Act, 1904 (7 of 1904)	In section 23,— (*a*) in sub-section (*1*), for the words "may make rules", the words "may, by notification in the Official Gazette, make rules" shall be substituted; (*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) Every rule made by the Central Government 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.".
19.	The Dourine Act, 1910 (5 of 1910)	In section 14, after sub-section (*3*), the following sub-section shall be inserted, namely:— "(*3A*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
20.	The Banaras Hindu University Act, 1915 (16 of 1915)	In section 19, after sub-section (*3*), the following sub-sections shall be inserted, namely:— "(*4*) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette. (*5*) Every Statute, Ordinance or Regulation 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

Sl. No.	Short title	Amendments
		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 Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation.".
21.	The Inland Vessels Act, 1917 (1 of 1917)	In section 74, after sub-section (*3*), the following sub-section shall be inserted, namely:— "(*4*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
22.	The Aligarh Muslim University Act, 1920 (40 of 1920)	In section 31, after sub-section (*3*), the following sub-sections shall be inserted, namely:— "(*4*) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette. (*5*) Every Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation.".
23.	The Delhi University Act, 1922 (8 of 1922)	In section 32, after sub-section (*3*), the following sub-sections shall be inserted, namely:— "(*4*) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette.

Sl. No.	Short title	Amendments
		(*5*) Every Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation.".
24.	The Mussalman Wakf Act, 1923 (42 of 1923)	In section 11, after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
25.	The Indian Forest Act, 1927 (16 of 1927)	In section 51,— (*a*) in sub-section (*1*), for the words "may make rules", the words "may, by notification in the Official Gazette, make rules" shall be substituted; (*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:— "(*1A*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
26.	The Murshidabad Estate Administration Act, 1933 (23 of 1933)	In section 28,— (*a*) in sub-section (*1*), for the words "make rules", the words "and by notification in the Official Gazette, make rules" shall be substituted; (*b*) after sub-section (*2*), the following sub- section shall be added at the end, namely:— "(*3*) Every rule made by the Board of Revenue under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
27.	The Sugar-cane Act, 1934 (15 of 1934)	Section 8 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered,

Sl. No.	Short title	Amendments
		the following sub-section shall be added at the end, namely:— "(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
28.	The Manoeuvres, Field Firing and Artillery Practice Act, 1938 (5 of 1938)	Section 13 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
29.	The War Injuries (Compensation Insurance) Act, 1943 (23 of 1943)	In section 20, after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) Every rule made by the Central Government 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.".
30.	The Minimum Wages Act, 1948 (11 of 1948)	Section 30A shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— "(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
31.	The Reserve Bank (Transfer to Public Ownership) Act, 1948 (62 of 1948)	In section 6, after sub-section (*2*), the following sub-section shall be added at the end, namely:— "(*3*) Every rule made by the Central Government 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

Sl. No.	Short title	Amendments
		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.".
32.	The Drugs (Control) Act, 1950 (26 of 1950)	In section 17,— (*a*) in sub-section (*1*), for the words "may make rules", the words "may, by notification in the Official Gazette, make rules" shall be substituted; (*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) Every rule made by the Central Government 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.".
33.	The Road Transport Corporations Act, 1950 (64 of 1950)	(*a*) In section 45, in sub-section (*1*), for the words "the State Government", the words "the State Government and by notification in the Official Gazette" shall be substituted; (*b*) after section 45, the following section shall be inserted, namely:— "45A. Every rule and every regulation made under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
		Every rule and regulation to be laid before State Legislature.
34.	The Jallianwala Bagh National Memorial Act, 1951 (25 of 1951)	In section 9, after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*2A*) Every rule made by the Central Government 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

Sl. No.	Short title	Amendments
		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.".
35.	The Visva-Bharati Act, 1951 (29 of 1951)	In section 31, after sub-section (*3*), the following sub-sections shall be inserted, namely:— "(*4*) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette. (*5*) Every Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation.".
36.	The Evacuee Interest (Separation) Act, 1951 (64 of 1951)	In section 23, after sub-section (*2*), the following sub-section shall be added at the end, namely:— "(*3*) Every rule made by the Central Government 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.".
37.	The Plantations Labour Act, 1951 (69 of 1951)	In section 43, after sub-section (*3*), the following sub-section shall be added at the end, namely:—

Sl. No.	Short title	Amendments
		"(*4*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
38.	The Salaries and Allowances of Officers of Parliament Act, 1953 (20 of 1953)	In section 11, for sub-section (*2*), the following sub-sections shall be substituted, namely:— "(*2*) Every rule made by the Central Government under this Act shall be published in the Official Gazette. (*3*) Every rule made by the Central Government 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.".
39.	The Displaced Persons (Claims) Supplementary Act, 1954 (12 of 1954)	Section 12 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be added at the end, namely:— "(*2*) Every rule made by the Central Government 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.".
40.	The Transfer of Evacuee Deposits Act, 1954 (15 of 1954)	In section 13, after sub-section [illegible], the following sub-section shall be added at the end, namely:—

Sl. No.	Short title	Amendments
		"(*3*) Every rule made by the Central Government 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.".
41.	The Delivery of Books and Newspapers (Public Libraries) Act, 1954 (27 of 1954)	Section 8 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-section shall be added at the end, namely:— "(*2*) Every rule made by the Central Government 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.".
42.	The Prize Competitions Act, 1955 (42 of 1955)	In section 20, after sub-section (*2*), the following sub-section shall be added at the end, namely:— "(*3*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
43.	The State Bank of Hyderabad Act, 1956 (79 of 1956)	In section 41, for sub-section (*3*), the following sub-section shall be substituted, namely:— "(*3*) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it

Sl. No.	Short title	Amendments
		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.".
44.	The Faridabad Development Corporation Act, 1956 (90 of 1956)	In section 36, for sub-section (*3*), the following sub-section shall be substituted, namely:— "(*3*) Every rule made by the Central Government 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.".
45.	The Indian Medical Council Act, 1956 (102 of 1956)	In section 32, for sub-section (*2*), the following sub-section shall be substituted, namely:— "(*2*) Every rule made by the Central Government 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.".
46.	The Coal Bearing Areas (Acquisition and	In section 27, for sub-section (*3*), the following sub-section shall be substituted, namely:—

Sl. No.	Short title	Amendments
	Development) Act, 1957 (20 of 1957)	"(*3*) Every rule made by the Central Government 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.".
47.	The Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958)	In section 38, for sub-section (*4*), the following sub-section shall be substituted, namely:— "(*4*) Every rule made by the Central Government 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.".
48.	The Personal Injuries (Compensation Insurance) Act, 1963 (37 of 1963)	In section 24, for the marginal heading, the following marginal heading shall be substituted, namely:— "Every scheme and rule to be laid before Parliament.".
49.	The Jawaharlal Nehru University Act, 1966 (53 of 1966)	Section 18 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-sections shall be inserted, namely:— "(*2*) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette. (*3*) Every Statute, Ordinance or Regulation 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

Sl. No.	Short title	Amendments
		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 Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation.".
50.	The Insecticides Act, 1968 (46 of 1968)	In section 37, after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
51.	The Contact Labour (Regulation and Abolition) Act, 1970 (37 of 1970)	In section 35, after sub-section (*3*), the following sub-section shall be added at the end, namely:— "(*4*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
52.	The Medical Termination of Pregnancy Act, 1971 (34 of 1971)	In section 7, after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*2A*) Every regulation made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.".
53.	The North-Eastern Hill University Act, 1973 (24 of 1973)	Section 27 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-sections shall be inserted, namely:— "(*2*) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette. (*3*) Every Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the

Sl. No.	Short title	Amendments
		Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation.".
54.	The University of Hyderabad Act, 1974 (39 of 1974)	Section 27 shall be re-numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so re-numbered, the following sub-sections shall be inserted, namely:— "(*2*) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette. (*3*) Every Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation.".

THE CENTRAL EXCISE TARIFF (AMENDMENT) ACT, 2004

No. 5 OF 2005

[22*nd February*, 2005.]

An Act further to amend the Central Excise Tariff Act, 1985.

BE it enacted by Parliament in the Fifty-fifth Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Central Excise Tariff (Amendment) Act, 2004. Short title and commencement.

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

5 of 1986. 2. In the Central Excise Tariff Act, 1985 (hereinafter referred to as the principal Act), after section 4, the following section shall be inserted, namely:— Insertion of new section 5.

"5. (*1*) Where the Central Government is satisfied that it is necessary so to do in the public interest, it may, by notification in the Official Gazette, amend the First Schedule and the Second Schedule: Power of Central Government to amend First and Second Schedules.

Provided that such amendment shall not alter or affect in any manner the rates specified in the First Schedule and the Second Schedule in respect of goods at which duties of excise shall be leviable on the goods under the Central Excise Act, 1944.

1 of 1944.

(*2*) Every notification issued under sub-section (*1*) shall be laid, as soon as may be after it is issued, 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 notification or both Houses agree that the notification should not be issued, the notification 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 notification.".

3. For the First Schedule and the Second Schedule to the principal Act, the following Schedules shall be substituted, namely:— Substitution of new Schedules for First Schedule and Second Schedule.

"THE FIRST SCHEDULE—EXCISE TARIFF

(*See* section 2)

General rules for the interpretation of this Schedule

Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Sections, Chapters and Sub-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 following provisions.

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 presented, 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), presented 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 materials 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 according to the principles of rule 3.

3. When by application of rule 2(*b*) or for any other 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. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(*b*) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (*a*), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(*c*) when goods cannot be classified by reference to (*a*) or (*b*), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:

(*a*) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;

(*b*) subject to the provisions of (*a*) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-heading Notes and, *mutatis mutandis*, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

General Explanatory Notes

1. Where in column (2) of this Schedule, the description of an article or group of articles under a heading is preceded by "-", the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is preceded by "--", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-". Where the description of an article or group of articles is preceded by "---" or "----", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-" or "--".

2. The abbreviation "%" in column (4) 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 fixed, defined or deemed to be, as the case may be, under or in sub-section (*2*) read with sub-section (*3*) of section 3 or section 4 or section 4A of the Central Excise Act, 1944, the duty being equal to such percentage of the value as is indicated in that column.

1 of 1944.

Additional Notes

In this Schedule,—

(*1*) (*a*) "heading", in respect of goods, means a description in list of tariff provisions accompanied by a four-digit number and includes all sub-headings of tariff items the first four-digits of which correspond to that number;

(*b*) "sub-heading", in respect of goods, means a description in the list of tariff provisions accompanied by a six-digit number and includes all tariff items the first six-digits of which correspond to that number;

(*c*) "tariff item" means a description of goods in the list of tariff provisions accompanying either eight-digit number and the rate of the duty of excise or eight-digit number with blank in the column of the rate of duty;

(*2*) the list of tariff provisions is divided into Sections, Chapters and Sub-Chapters;

(*3*) in column (3), the standard unit of quantity is specified for each tariff item to facilitate the collection, comparison and analysis of trade statistics.

LIST OF ABBREVIATIONS USED

Abbreviations	For
Amps	Ampere(s)
Bq/g	Beequeral per gram
cc	Cubic centimetre
cg	Centigram(s)
Ci/g	Curie per gram
c/k	Carats (1 metric carat = 2 x 10^{-4}kg)
cm	Centimetre(s)
cm^3	Cubic centimetre(s)
dyne/Cm	Dyne per centimetre
g	Gram(s)
g/cm^3	Gram per cubic centimetre

Abbreviations	For
gi F/S	Gram of fissile isotopes
g/m^2	Gram per square metre
g.v.w.	Gross vehicle weight
HP	Horse Power
K cal/Kg	Kilocalorie per Kilogram
kg.	Kilogram(s)
kPa	Kilo Pascal
kPa. m^2/g	Kilo Pascal square metre per gram
kN/m	Kilo Newton/Metre
kVA	Kilovolt Ampere(s)
kvar	Kilovolt ampere reactive(s)
kW	Kilo Watt
l	Litre(s)
m	Metre(s)
m^2	Square metre(s)
m^3	Cubic metre(s)
mm	Millimetre(s)
mN	Milli Newton
MPa	Milli pascal
mt	Metric tonne
MW	Mega Watt
N/m	Newton per metre
pa	Number of pairs
Rs.	Rupees
sq.	Square
SWG	Standard Wire Gauge
t	Tonne(s)
Tu	Thousand in number
u	Number
V	Volt(s)
Vol.	Volume
W	Watt
1000 kWh	1000 kilowatt hours

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout this Schedule, any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1

Live animals

NOTE

This Chapter covers all live animals except:

(*a*) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307;

(*b*) cultures of micro-organisms and other products of heading 3002; and

(*c*) animals of heading 9508.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0101		LIVE HORSES, ASSES, MULES AND HINNIES		
0101 10	-	*Pure-bred breeding animals:*		
0101 10 10	---	Horses	u	
0101 10 20	---	Asses	u	
0101 10 90	---	Other	u	
0101 90	-	*Other:*		
0101 90 10	---	Horses for Polo	u	
0101 90 20	---	Asses, mules and hinnies as live-stock	u	
0101 90 90	---	Other	u	
0102		LIVE BOVINE ANIMALS		
0102 10	-	*Pure-bred breeding animals:*		
0102 10 10	---	Bulls, adult	u	
0102 10 20	---	Cows, adult	u	
0102 10 30	---	Buffaloes, adult and calves	u	
0102 10 90	---	Other	u	
0102 90	-	*Other:*		
0102 90 10	---	Bulls, adult	u	
0102 90 20	---	Buffaloes, adult and calves	u	
0102 90 90	---	Other	u	
0103		LIVE SWINE		
0103 10 00	-	Pure-bred breeding animals	u	
	-	*Other:*		
0103 91 00	--	Weighing less than 50 kg.	u	
0103 92 00	--	Weighing 50 kg. or more	u	
0104		LIVE SHEEP AND GOATS		
0104 10	-	*Sheep:*		
0104 10 10	---	Sheep including lamb for breeding purpose	u	
0104 10 90	---	Other	u	
0104 20 00	-	Goats	u	

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0105		LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES GALLUS DOMESTICUS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS		
	-	*Weighing not more than 185 g:*		
0105 11 00	--	Fowls of the species *Gallus domesticus*	u	
0105 12 00	--	Turkeys	u	
0105 19 00	--	Other	u	
	-	*Other:*		
0105 92 00	--	Fowls of the species *Gallus domesticus*, weighing not more than 2000 g	u	
0105 93 00	--	Fowls of the species *Gallus domesticus*, weighing more than 2000 g	u	
0105 99 00	--	Other	u	
0106		OTHER LIVE ANIMALS		
	-	*Mammals:*		
0106 11 00	--	Primates	u	
0106 12 00	--	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	u	
0106 19 00	--	Other	u	
0106 20 00	--	Reptiles (including snakes and turtles)	u	
	-	*Birds:*		
0106 31 00	--	Birds of prey	u	
0106 32 00	--	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	
0106 39 00	--	Other	u	
0106 90	-	*Other:*		
0106 90 10	---	Bees and other insects, not elsewhere included or specified	u	
0106 90 20	---	Pureline Stock	u	
0106 90 90	---	Other	u	

CHAPTER 2

Meat and edible meat offal

NOTE

This Chapter does not cover:

(*a*) products of the kinds described in headings 0201 to 0208 or heading 0210, unfit or unsuitable for human consumption;

(*b*) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or

(*c*) animal fat, other than products of heading 0209 (Chapter 15).

SUPPLEMENTARY NOTE

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0201		MEAT OF BOVINE ANIMALS, FRESH AND CHILLED		
0201 10 00	-	Carcasses and half-carcasses	kg.	Nil
0201 20 00	-	Other cuts with bone in	kg.	Nil
0201 30 00	-	Boneless	kg.	Nil
0202		MEAT OF BOVINE ANIMALS, FROZEN		
0202 10 00	-	Carcasses and half-carcasses	kg.	Nil
0202 20 00	-	Other cuts with bone in	kg.	Nil
0202 30 00	-	Boneless	kg.	Nil
0203		MEAT OF SWINE, FRESH, CHILLED OR FROZEN		
	-	*Fresh or chilled*:		
0203 11 00	--	Carcasses and half-carcasses	kg.	Nil
0203 12 00	--	Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0203 19 00	--	Other	kg.	Nil
	-	*Frozen*:		
0203 21 00	--	Carcasses and half-carcasses	kg.	Nil
0203 22 00	--	Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0203 29 00	--	Other	kg.	Nil
0204		MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN		
0204 10 00	-	Carcasses and half-carcasses of lamb, fresh or chilled	kg.	Nil
	-	*Other meat of sheep, fresh or chilled*:		
0204 21 00	--	Carcasses and half-carcasses	kg.	Nil
0204 22 00	--	Other cuts with bone in	kg.	Nil
0204 23 00	--	Boneless	kg.	Nil
0204 30 00	-	Carcasses and half-carcasses of lamb, frozen	kg.	Nil
	-	*Other meat of sheep, frozen*:		
0204 41 00	--	Carcasses and half-carcasses	kg.	Nil
0204 42 00	--	Other cuts with bone in	kg.	Nil
0204 43 00	--	Boneless	kg.	Nil
0204 50 00	-	Meat of goats	kg.	Nil
0205 00 00		MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	kg.	Nil
0206		EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN		
0206 10 00	-	Of bovine animals, fresh or chilled	kg.	Nil
	-	*Of bovine animals, frozen*:		
0206 21 00	--	Tongues	kg.	Nil
0206 22 00	--	Livers	kg.	Nil
0206 29 00	--	Other	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0206 30 00	-	Of swine, fresh or chilled	kg.	Nil
	-	*Of swine, frozen:*		
0206 41 00	--	Livers	kg.	Nil
0206 49 00	--	Other	kg.	Nil
0206 80	-	*Other, fresh or chilled:*		
0206 80 10	---	Of sheep or goats	kg.	Nil
0206 80 90	---	Other	kg.	Nil
0206 90	-	*Other, frozen:*		
0206 90 10	---	Of sheep or goats	kg.	Nil
0206 90 90	---	Other	kg.	Nil
0207		MEAT, AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN		
	-	*Of fowls of the species Gallus domesticus:*		
0207 11 00	--	Not cut in pieces, fresh or chilled	kg.	Nil
0207 12 00	--	Not cut in pieces, frozen	kg.	Nil
0207 13 00	--	Cuts and offal, fresh or chilled	kg.	Nil
0207 14 00	--	Cuts and offal, frozen	kg.	Nil
	-	*Of turkeys:*		
0207 24 00	--	Not cut in pieces, fresh or chilled	kg.	Nil
0207 25 00	--	Not cut in pieces, frozen	kg.	Nil
0207 26 00	--	Cuts and offal, fresh or chilled	kg.	Nil
0207 27 00	--	Cuts and offal, frozen	kg.	Nil
	-	*Of ducks, geese or guinea fowls:*		
0207 32 00	--	Not cut in pieces, fresh or chilled	kg.	Nil
0207 33 00	--	Not cut in pieces, frozen	kg.	Nil
0207 34 00	--	Fatty livers, fresh or chilled	kg.	Nil
0207 35 00	--	Other, fresh or chilled	kg.	Nil
0207 36 00	--	Other, frozen	kg.	Nil
0208		OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN		
0208 10 00	-	Of rabbits or hares	kg.	Nil
0208 20 00	-	Frogs' legs	kg.	Nil
0208 30 00	-	Of primates	kg.	Nil
0208 40 00	-	Of whales, dolphins and porpoises (mammals of the order *cetacea*); of manatees and dugongs (mammals of the order sirenia)	kg.	Nil
0208 50 00	-	Of reptiles (including snakes and turtles)	kg.	Nil
0208 90	-	*Other:*		
0208 90 10	---	Of wild animals	kg.	Nil
0208 90 90	---	Other	kg.	Nil
0209 00 00		PIG FAT, FREE OF LEAN MEAT AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	kg.	Nil
0210		MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL		
	-	*Meat of swine:*		
0210 11 00	--	Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0210 12 00	--	Bellies (streaky) and cuts thereof	kg.	Nil
0210 19 00	--	Other	kg.	Nil
0210 20 00	-	Meat of bovine animals	kg.	Nil
	-	*Other, including edible flours and meals of meat and meat offal:*		
0210 91 00	--	Of primates	kg.	Nil
0210 92 00	--	Of whales, dolphins and porpoises (mammals of the order *cetacea*); of manatees and dugongs (mammals of the order sirenia)	kg.	Nil
0210 93 00	--	Of reptiles (including snakes and turtles)	kg.	Nil
0210 99 00	--	Other	kg.	Nil

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

NOTES

1. This Chapter does not cover :

(*a*) mammals of heading 0106;

(*b*) meat of mammals of heading 0106 (heading 0208 or 0210);

(*c*) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or

(*d*) caviar or caviar substitutes prepared from fish eggs (heading 1604).

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

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0301		LIVE FISH		
0301 10 00	-	Ornamental Fish	kg.	Nil
	-	*Other Live Fish:*		
0301 91 00	--	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	kg.	Nil
0301 92 00	--	Eels (*Anguilla spp.*)	kg.	Nil
0301 93 00	--	Carp	kg.	Nil
0301 99 00	--	Other	kg.	Nil
0302		FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
	-	*Salmonidae, excluding livers and roes:*		
0302 11 00	--	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	kg.	Nil
0302 12 00	--	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (Salmo salar) and Danube salmon (*Hucho hucho*)	kg.	Nil
0302 19 00	--	Other	kg.	Nil
	-	*Flat fish (Pleutronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:*		
0302 21 00	--	Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	kg.	Nil
0302 22 00	--	Plaice (*Pleuronectes platessa*)	kg.	Nil
0302 23 00	--	Sole (*Solea spp.*)	kg.	Nil
0302 29 00	--	Other	kg.	Nil
	-	*Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes:*		
0302 31 00	--	Albacore or longfinned tunas (*Thunnus alalunga*)	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0302 32 00	--	Yellowfin tunas (*Thunnus albacares*)	kg.	Nil
0302 33 00	--	Skipjack or stripe-bellied bonito	kg.	Nil
0302 34 00	--	Bigeye tunas (*Thunnus obesus*)	kg.	Nil
0302 35 00	--	Bluefin tunas (*Thunnus thynnus*)	kg.	Nil
0302 36 00	--	Southern bluefin tunas (*Thunnus maccoyii*)	kg.	Nil
0302 39 00	--	Other	kg.	Nil
0302 40 00	-	Herrings (*Clupea harengus, Clupea pallasii*) excluding livers and roes	kg.	Nil
0302 50 00	-	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes	kg.	Nil
	-	*Other fish, excluding livers and roes:*		
0302 61 00	--	Sardines (*Sardina pilchardus, Sardinops spp.*), Sardinella (*Sardinella spp.*) brisling or sprats (*Sprattus sprattus*)	kg.	Nil
0302 62 00	--	Haddock (*Melanogrammus aeglefinus*)	kg.	Nil
0302 63 00	--	Coalfish (*Pollachius virens*)	kg.	Nil
0302 64 00	--	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	kg.	Nil
0302 65 00	--	Dogfish and other sharks	kg.	Nil
0302 66 00	--	Eels (*Anguilla spp.*)	kg.	Nil
0302 69	--	*Other:*		
0302 69 10	---	Hilsa	kg.	Nil
0302 69 20	---	Data	kg.	Nil
0302 69 30	---	Pomfret	kg.	Nil
0302 69 90	---	Other	kg.	Nil
0302 70 00	-	Livers and roes	kg.	Nil
0303		FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
	-	*Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus),* excluding livers and roes:		
0303 11 00	--	Sockeye salmon (red-salmon) (*oncorhynchus nerka*)	kg.	Nil
0303 19 00	--	Other	kg.	Nil
	-	*Other salmonidae, excluding livers and roes:*		
0303 21 00	--	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	kg.	Nil
0303 22 00	--	Atlantic salmon (Salmo salar) and Danube salmon (*Hucho hucho*)	kg.	Nil
0303 29 00	--	Other	kg.	Nil
	-	*Flat fish (Pleuronectidae, Botkidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:*		
0303 31 00	--	Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	kg.	Nil
0303 32 00	--	Plaice (*Pleuronectes platessa*)	kg.	Nil
0303 33 00	--	Sole (*Solea spp.*)	kg.	Nil
0303 39 00	--	Other	kg.	Nil
	-	*Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes:*		
0303 41 00	--	Albacore or longfinned tunas (*Thunnus alalunga*)	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0303 42 00	--	Yellowfin tunas (*Thunnus albacares*)	kg.	Nil
0303 43 00	--	Skipjack or stripe-bellied bonito	kg.	Nil
0303 44 00	--	Bigeye tunas (*thunnus obesus*)	kg.	Nil
0303 45 00	--	Bluefin tunas (*thunnus thynnus*)	kg.	Nil
0303 46 00	--	Southern bluefin tunas (*thunnus maccoyii*)	kg.	Nil
0303 49 00	--	Other	kg.	Nil
0303 50 00	-	Herrings (*Clupea harengus, Clupea pallasii*), excluding livers and roes	kg.	Nil
0303 60 00	-	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes	kg.	Nil
	-	*Other fish, excluding livers and roes:*		
0303 71 00	--	Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	kg.	Nil
0303 72 00	--	Haddock (*Melanogrammus aeglefinus*)	kg.	Nil
0303 73 00	--	Coalfish (*Pollachius virens*)	kg.	Nil
0303 74 00	--	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	kg.	Nil
0303 75 00	--	Dogfish and other sharks	kg.	Nil
0303 76 00	--	Eels (*Anguilla spp.*)	kg.	Nil
0303 77 00	--	Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	kg.	Nil
0303 78 00	--	Hake (*Merluccius spp., Urophycis spp.*)	kg.	Nil
0303 79	--	*Other:*		
0303 79 10	---	Hilsa	kg.	Nil
0303 79 20	---	Dara	kg.	Nil
0303 79 30	---	Ribbon fish	kg.	Nil
0303 79 40	---	Seer	kg.	Nil
0303 79 50	---	Pomfret (*white or silver or black*)	kg.	Nil
0303 79 60	---	Ghole	kg.	Nil
0303 79 70	---	Threadfin	kg.	Nil
0303 79 80	---	Croacker, Grouper, Flounder	kg.	Nil
	---	*Other:*		
0303 79 91	----	Edible fishmaws of wild life	kg.	Nil
0303 79 92	----	Edible shark fins of wild life	kg.	Nil
0303 79 99	----	Other	kg.	Nil
0303 80	-	*Livers and roes:*		
0303 80 10	---	Egg or egg yolk of fish including shrimps	kg.	Nil
0303 80 90	---	Other	kg.	Nil
0304		FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN		
0304 10 00	-	Fresh or chilled	kg.	Nil
0304 20	-	*Frozen fillet:*		
0304 20 10	---	Hilsa	kg.	Nil
0304 20 20	---	Shark	kg.	Nil
0304 20 30	---	Seer	kg.	Nil
0304 20 40	---	Tuna	kg.	Nil
0304 20 50	---	Cuttlefish	kg.	Nil
0304 20 90	---	Other	kg.	Nil
0304 90 00	-	Other	kg.	Nil
0305		FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION		
0305 10 00	-	Flours, meals and pellets, of fish fit for human consumption	kg.	Nil
0305 20 00	-	Livers and roes of fish, dried, smoked, salted or in brine	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0305 30 00	-	Fish fillets, dried, salted or in brine, but not smoked	kg.	Nil
	-	*Smoked fish, including fillets:*		
0305 41 00	--	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo Salar*) and Danube salmon (*Hucho hucho*)	kg.	Nil
0305 42 00	--	Herrings (*Clupea harengus, Clupea pallasii*)	kg.	Nil
0305 49 00	--	Other	kg.	Nil
	-	*Dried fish, whether or not salted but not smoked:*		
0305 51 00	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg.	Nil
0305 59	--	*Other:*		
0305 59 10	---	Mumbai Duck	kg.	Nil
0305 59 20	---	Seer without head	kg.	Nil
0305 59 30	---	Sprats	kg.	Nil
0305 59 90	---	Other	kg.	Nil
	-	*Fish, salted but not dried or smoked and fish in brine:*		
0305 61 00	--	Herrings (*Clupea harengus, Clupea pallasii*)	kg.	Nil
0305 62 00	--	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg.	Nil
0305 63 00	--	Anchovies (*Engraulis spp.*)	kg.	Nil
0305 69	--	*Other:*		
0305 69 10	---	Mumbai duck	kg.	Nil
0305 69 20	---	Seer without head	kg.	Nil
0305 69 30	---	Sprats	kg.	Nil
0305 69 90	---	Other	kg.	Nil
0306		CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS, OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
	-	*Frozen:*		
0306 11 00	--	Rock lobster and other sea craw fish (*Palinurus spp., Panulirus spp., Jasus spp.*)	kg.	Nil
0306 12	--	*Lobsters (Homarus spp.):*		
0306 12 10	---	Whole, cooked	kg.	Nil
0306 12 90	---	Other	kg.	Nil
0306 13	--	*Shrimps and prawns:*		
	---	*Shrimps (scampi)-macrobactium:*		
0306 13 11	----	AFD Shrimp	kg.	Nil
0306 13 19	----	Other	kg.	Nil
0306 13 20	---	Prawns	kg.	Nil
0306 14 00	--	Crabs	kg.	Nil
0306 19 00	--	Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	Nil
	-	*Not frozen:*		
0306 21 00	--	Rock lobster and other sea craw fish (*Palinurus spp., Panulirus spp., Jasus spp.*)	kg.	Nil
0306 22 00	--	Lobsters (*Homarus spp.*)	kg.	Nil
0306 23	--	*Shrimps and prawns:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0306 23 10	---	Powdered	kg.	Nil
0306 23 90	---	Other	kg.	Nil
0306 24 00	--	Crabs	kg.	Nil
0306 29 00	--	Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	Nil
0307		MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
0307 10 00	-	Oysters	kg.	Nil
	-	*Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:*		
0307 21 00	--	Live, fresh or chilled	kg.	Nil
0307 29 00	--	Other	kg.	Nil
	-	*Mussels (Mytilus spp., Perna spp.):*		
0307 31 00	--	Live, fresh or chilled	kg.	Nil
0307 39	--	*Other:*		
0307 39 10	---	Clams, clam meat (*bivalves-Victorita, spp., Mertrix spp. and Katalysia spp.*)	kg.	Nil
0307 39 90	---	Other	kg.	Nil
	-	*Cuttle fish (Sepia officinalis, Rossia macrosoma, Septiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):*		
0307 41	--	*Live, fresh and chilled:*		
0307 41 10	---	Cuttle fish	kg.	Nil
0307 41 20	---	Squid	kg.	Nil
0307 49	--	*Other:*		
0307 49 10	---	Squid tubes, frozen	kg.	Nil
0307 49 20	---	Whole squids, frozen	kg.	Nil
0307 49 30	---	Dried squids	kg.	Nil
0307 49 90	---	Other	kg.	Nil
	-	*Octopus (Octopus spp.):*		
0307 51 00	--	Live, fresh or chilled	kg.	Nil
0307 59 00	--	Other	kg.	Nil
0307 60 00	-	Snails, other than sea snails	kg.	Nil
	-	*Other, including flours, meals and pellets, of aquatic invertebrates other than crustaceans, fit for human consumption:*		
0307 91 00	--	Live, fresh or chilled	kg.	Nil
0307 99	--	*Other:*		
0307 99 10	---	Sea shell flesh	kg.	Nil
0307 99 20	---	Jelly fish (*Rhopelina spp.*), dried, salted or frozen	kg.	Nil
0307 99 90	---	Other	kg.	Nil

CHAPTER 4

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

NOTES

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

2. For the purposes of heading 0405:

(*a*) the term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria;

(*b*) the expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 0406 provided that they have the three following characteristics:

(*a*) a milkfat content, by weight of the dry matter, of 5% or more;

(*b*) a dry matter content, by weight, of at least 70% but not exceeding 85%; and

(*c*) they are moulded or capable of being moulded.

4. This Chapter does not cover:

(*a*) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702); or

(*b*) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulin (heading 3504).

5. In this Chapter, the expresion "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister), designed to hold a predetermined quantity or number.

6. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

7. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUB-HEADING NOTES

1. For the purposes of sub-heading 0404 10, the expression "modified whey" means products consisting of whey constituents, *i.e.*, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of sub-heading 0405 10, the term "butter" does not include dehydrated butter or ghee (sub-heading 0405 90).

SUPPLEMENTARY NOTE

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0401		MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0401 10 00	-	Of a fat content, by weight, not exceeding 1%	kg.	Nil
0401 20 00	-	Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg.	Nil
0401 30 00	-	Of a fat content, by weight, exceeding 6%	kg.	Nil
0402		MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0402 10	-	*In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%:*		
0402 10 10	---	Skimmed Milk	kg.	Nil
0402 10 20	---	Milk food for babies	kg.	Nil
0402 10 90	---	Other	kg.	Nil
	-	*In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:*		
0402 21 00	--	Not containing added sugar or other sweetening matter	kg.	Nil
0402 29	--	*Other:*		
0402 29 10	---	Whole milk	kg.	Nil
0402 29 20	---	Milk for babies	kg.	Nil
0402 29 90	---	Other	k	Nil
	-	*Other:*		
0402 91	--	*Not containing added sugar or other sweetening matter:*		
0402 91 10	---	Condensed milk	kg.	16%
0402 91 90	---	Other	kg.	Nil
0402 99	--	*Other:*		
0402 99 10	---	Whole milk	kg.	Nil
0402 99 20	---	Condensed milk	kg.	16%
0402 99 90	---	Other	kg.	Nil
0403		BUTTER MILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0403 10 00	-	Yogurt	kg.	Nil
0403 90	-	*Other:*		
0403 90 10	---	Butter milk	kg.	Nil
0403 90 90	---	Other	kg.	Nil
0404		WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0404 10	-	*Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:*		
0404 10 10	---	Whey, concentrated, evaporated or condensed, liquid or semi-solid	kg.	Nil
0404 10 20	---	Whey, dry, blocks and powdered	kg.	Nil
0404 10 90	---	Other	kg.	Nil
0404 90 00	-	Other	kg.	Nil
0405		BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS		
0405 10 00	-	Butter	kg.	Nil
0405 20 00	-	Dairy spreads	kg.	Nil
0405 90	-	*Other:*		
0405 90 10	---	Butter oil	kg.	Nil
0405 90 20	---	Ghee	kg.	Nil
0405 90 90	---	Other	kg.	Nil
0406		CHEESE AND CURD		
0406 10 00	-	Fresh (unripened or uncured) cheese, including whey cheese and curd	kg.	Nil
0406 20 00	-	Grated or powdered cheese, of all kinds	kg.	Nil
0406 30 00	-	Processed cheese not grated or powdered	kg.	Nil
0406 40 00	-	Blue-veined cheese	kg.	Nil
0406 90 00	-	Other cheese	kg.	Nil
0407		BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED		
0407 00	-	*Birds' eggs, in shell, fresh, preserved or cooked:*		
0407 00 10	---	Of the species *gallus domesticus* and ducks for hatching	u	
0407 00 20	---	Of the species *gallus* and ducks other than for hatching	u	
0407 00 90	---	Other	u	
0408		BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	-	*Egg yolks:*		
0408 11 00	--	Dried	kg.	
0408 19 00	--	Other	kg.	
	-	*Other:*		
0408 91 00	--	Dried	kg.	
0408 99 00	--	Other	kg.	
0409 00 00		NATURAL HONEY	kg.	
0410		EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0410 00	-	*Edible products of animal origin, not elsewhere specified or included:*		
0410 00 10	---	Of wild animals	kg.	Nil
0410 00 20	---	Turtle eggs and Salanganes' nests ("birds' nests")	kg.	Nil
0410 00 90	---	Other	kg.	Nil

CHAPTER 5

Products of animal origin, not elsewhere specified or included

NOTES

1. This Chapter does not cover:

(*a*) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(*b*) hides or skins (including furskins) other than goods of heading 0505 and parings and similar waste of raw hides or skins of heading 0511 (Chapter 41 or 43);

(*c*) animal textile materials, other than horsehair and horsehair waste (Section XI); or

(*d*) prepared knots or tufts for broom or brush making (heading 9603).

2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

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

4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

SUPPLEMENTARY NOTE

In this Chapter, the expressions "wild animal" and "wild life" have the meanings respectively assigned to them in clauses (*36*) and (*37*) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972); and the expression "wild bird" means any bird specified in Schedules to that Act.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0501		HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR		
0501 00	-	*Human hair, unworked, whether or not washed or scoured; Waste of human hair:*		
0501 00 10	---	Human hair, unworked, whether or not washed or scoured	kg.	Nil
0501 00 20	---	Waste of human hair	kg.	Nil
0502		PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR		
0502 10	-	*Pigs', hogs' or boars' bristles and hair and waste thereof:*		
0502 10 10	---	Pigs', hogs' or boars' bristles and hair	kg.	Nil
0502 10 20	---	Waste of pigs', hogs' or boars' bristles and hair	kg.	Nil
0502 90	-	*Other:*		
0502 90 10	---	Badger hair and other brush making hair	kg.	Nil
0502 90 20	---	Yak tail hair	kg.	Nil
0502 90 90	---	Other	kg.	Nil
0503 00 00		HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	kg.	Nil
0504		GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		
0504 00	-	*Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:*		
0504 00 10	---	Guts of cattle for natural food casings	kg.	Nil
0504 00 20	---	Guts of sheep and goats for natural food casings	kg.	Nil
	---	*Guts of other animals for natural food casings:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0504 00 31 ----	Of wild animals	kg.	Nil
0504 00 39 ----	Other	kg.	Nil
---	*Guts other than for natural food casings:*		
0504 00 41 ----	Of wild animals	kg.	Nil
0504 00 49 ----	Other	kg.	Nil
---	*Bladders and stomachs:*		
0504 00 51 ----	Of wild animals	kg.	Nil
0504 00 59 ----	Other	kg.	Nil
0505	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS		
0505 10 -	*Feathers of a kind used for stuffing; down:*		
0505 10 10 ---	Of wild birds	kg.	Nil
0505 10 90 ---	Other	kg.	Nil
0505 90 -	*Other:*		
0505 90 10 ---	Peacock tail and wing feather (trimmed or not)	kg.	Nil
---	*Other feather (excluding for stuffing purpose):*		
0505 90 21 ----	Of wild birds	kg.	Nil
0505 90 29 ----	Other	kg.	Nil
---	*Powder and waste of feathers or parts of feathers:*		
0505 90 31 ----	Of wild birds	kg.	Nil
0505 90 39 ----	Other	kg.	Nil
---	*Skins and other parts:*		
0505 90 91 ----	Of wild birds	kg.	Nil
0505 90 99 ----	Other	kg.	Nil
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED POWDER AND WASTE OF THESE PRODUCTS		
0506 10 -	*Ossein and bones treated with acid:*		
---	*Bones, including horn-cores, crushed:*		
0506 10 11 ----	Of wild animals	kg.	Nil
0506 10 19 ----	Other	kg.	Nil
---	*Bone grist:*		
0506 10 21 ----	Of wild animals	kg.	Nil
0506 10 29 ----	Other	kg.	Nil
---	*Ossein:*		
0506 10 31 ----	Of wild animals	kg.	Nil
0506 10 39 ----	Other	kg.	Nil
---	*Bones, horn-cones and parts thereof, not crushed:*		
0506 10 41 ----	Of wild animals	kg.	Nil
0506 10 49 ----	Other	kg.	Nil
0506 90 -	*Other:*		
---	*Bone meal:*		
0506 90 11 ----	Of wild animals	kg.	Nil
0506 90 19 ----	Other	kg.	Nil
---	*Other:*		
0506 90 91 ----	Of wild animals	kg.	Nil
0506 90 99 ----	Other	kg.	Nil
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS		
0507 10 -	*Ivory; ivory powder and waste:*		
0507 10 10 ---	Ivory	kg.	Nil
0507 10 20 ---	Ivory powder and waste	kg.	Nil
0507 90 -	*Other:*		
0507 90 10 ---	Hoof meal	kg.	Nil
0507 90 20 ---	Horn meal	kg.	Nil
0507 90 30 ---	Hooves, claws, nails and beaks	kg.	Nil

Tariff item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0507 90 40 ---	Antlers	kg.	Nil
0507 90 50 ---	Buffalo horns	kg.	Nil
0507 90 60 ---	Tortoise-shell	kg.	Nil
0507 90 70 ---	Claws and waste of tortoise shell	kg.	Nil
0507 90 90 ---	Other	kg.	Nil
0508	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF		
0508 00 -	*Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:*		
0508 00 10 ---	Coral	kg.	Nil
0508 00 20 ---	Chanks	kg.	Nil
0508 00 30 ---	Cowries	kg.	Nil
0508 00 40 ---	Cuttlefish bones	kg.	Nil
0508 00 50 ---	Shells	kg.	Nil
0508 00 90 ---	Other	kg.	Nil
0509	NATURAL SPONGES OF ANIMAL ORIGIN		
0509 00 -	*Natural sponges of animal origin:*		
0509 00 10 ---	Of wild life	kg.	Nil
0509 00 90 ---	Other	kg.	Nil
0510	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED		
0510 00 -	*Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved:*		
0510 00 10 ---	Bezoar, cow *(goolochan)*	kg.	Nil
0510 00 20 ---	Ox Gallstone	kg.	Nil
0510 00 30 ---	Placenta, frozen	kg.	Nil
---	*Other:*		
0510 00 91 ----	Of wild animals	kg.	Nil
0510 00 99 ----	Other	kg.	Nil
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION		
0511 10 00 -	Bovine semen	kg.	Nil
-	*Other:*		
0511 91 --	*Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:*		
0511 91 10 ---	Fish nails	kg.	Nil
0511 91 20 ---	Fish tails	kg.	Nil
0511 91 30 ---	Other fish waste	kg.	Nil
0511 91 90 ---	Other	kg.	Nil
0511 99 --	*Other:*		
---	*Silkworm pupae:*		
0511 99 11 ----	Artemia	kg.	Nil
0511 99 19 ----	Other	kg.	Nil
---	*Sinews and tendons:*		
0511 99 21 ----	Of wild life	kg.	Nil
0511 99 29 ----	Other	kg.	Nil
---	*Other:*		
0511 99 91 ----	Frozen semen, other than bovine; bovine embryo	kg.	Nil
0511 99 92 ----	Of wild life	kg.	Nil
0511 99 99 ----	Other	kg.	Nil

SECTION II

VEGETABLE PRODUCTS

NOTES

1. In this Section, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 per cent. by weight.

2. In this Section the expression, "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

CHAPTER 6

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

NOTES

1. Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0601		BULBS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 1212		
0601 10 00	-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	kg.	
0601 20	-	*Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:*		
0601 20 10	---	Bulbs, horticultural	kg.	
	---	*Chicory plants and roots:*		
0601 20 21	----	Plants	kg.	
0601 20 22	----	Roots	kg.	
0601 20 90	---	Other	kg.	
0602		OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN		
0602 10 00	-	Unrooted cuttings and slips	kg.	
0602 20	-	*Trees, shrubs and bushes, grafted or not, of kinds, which bear edible fruits or nuts:*		
0602 20 10	---	Edible fruit or nut trees, grafted or not	kg.	
0602 20 20	---	Cactus	kg.	
0602 20 90	---	Other	kg.	
0602 30 00	-	Rhododendrons and azaleas, grafted or not	kg.	
0602 40 00	-	Roses, grafted or not	kg.	
0602 90	-	*Other:*		
0602 90 10	---	Mushroom spawn	kg.	
0602 90 20	---	Flowering plants (excluding roses and rhododendrons)	kg.	

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0602 90 30	---	Tissue culture plant	kg.	
0602 90 90	---	Other	kg.	
0603		CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
0603 10 00	-	Fresh	kg.	
0603 90 00	-	Other	kg.	
0604		FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
0604 10 00	-	Mosses and lichens	kg.	
	-	*Other:*		
0604 91 00	--	Fresh	kg.	
0604 99 00	--	Other	kg.	

CHAPTER 7

Edible vegetables and certain roots and tubers

NOTES

1. This Chapter does not cover forage products of heading 1214.

2. In headings 0709, 0710, 0711 and 0712, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hartensis* or *Origanum majorana*).

3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than :

(*a*) dried leguminous vegetables, shelled (heading 0713);

(*b*) sweet corn in the forms specified in headings 1102 to 1104;

(*c*) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);

(*d*) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).

4. However, dried or crushed or ground fruits of the genus *capsicum* or of the genus *pimenta* are excluded from this Chapter (heading 0904).

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0701		POTATOES, FRESH OR CHILLED		
0701 10 00	-	Seed	kg.	Nil
0701 90 00	-	Other	kg.	Nil
0702 00 00		TOMATOES, FRESH OR CHILLED	kg.	Nil
0703		ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED		
0703 10	-	*Onions and shallots:*		
0703 10 10	---	Onions	kg.	Nil
0703 10 20	---	Shallots	kg.	Nil
0703 20 00	-	Garlic	kg.	Nil
0703 90 00	-	Leeks and other alliaceous vegetables	kg.	Nil
0704		CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED		
0704 10 00	-	Cauliflowers and headed broccoli	kg.	Nil
0704 20 00	-	Brussels sprouts	kg.	Nil
0704 90 00	-	Other	kg.	Nil
0705		LETTUCE (*LACTUCASATIVA*) AND CHICORY (*CICHORIUM SPP.*), FRESH OR CHILLED		
	-	*Lettuce:*		
0705 11 00	--	Cabbage lettuce (head lettuce)	kg.	Nil
0705 19 00	--	Other	kg.	Nil
	-	*Chicory:*		
0705 21 00	--	Witloof chicory *(Cichorium intybus var. foliosum)*	kg.	Nil
0705 29 00	--	Other	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0706		CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED		
0706 10 00	-	Carrots and turnips	kg.	Nil
0706 90	-	*Other:*		
0706 90 10	---	Horse radish	kg.	Nil
0706 90 20	---	Other radish	kg.	Nil
0706 90 30	---	Salad beetroot	kg.	Nil
0706 90 90	---	Other	kg.	Nil
0707 00 00		CUCUMBERS OR GHERKINS, FRESH OR CHILLED	kg.	Nil
0708		LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED		
0708 10 00	-	Peas (*Pisum sativum*)	kg.	Nil
0708 20 00	-	Beans (*Vigna spp., Phaseolus spp.*)	kg.	Nil
0708 90 00	-	Other leguminous vegetables	kg.	Nil
0709		OTHER VEGETABLES, FRESH OR CHILLED		
0709 10 00	-	Globe artichokes	kg.	Nil
0709 20 00	-	Asparagus	kg.	Nil
0709 30 00	-	Aubergines (*egg-plants*)	kg.	Nil
0709 40 00	-	Celery other than celeraic	kg.	Nil
	-	*Mushrooms and truffles:*		
0709 51 00	--	Mushrooms of the genus agaricus	kg.	Nil
0709 52 00	--	Truffles	kg.	Nil
0709 59 00	--	Other	kg.	Nil
0709 60	-	*Fruits of the genus capsicum or of the genus pimenta :*		
0709 60 10	---	Green chilly	kg.	Nil
0709 60 90	---	Other	kg.	Nil
0709 70 00	-	Spinach, New Zealand spinach and orache spinach (*garden spinach*)	kg.	Nil
0709 90	-	*Other:*		
0709 90 10	---	Olives	kg.	Nil
0709 90 20	---	Plantain (*curry banana*)	kg.	Nil
0709 90 30	---	Pumpkins	kg.	Nil
0709 90 40	---	Green pepper	kg.	Nil
0709 90 50	---	Mixed vegetables	kg.	Nil
0709 90 90	---	Other	kg.	Nil
0710		VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN		
0710 10 00	-	Potatoes	kg.	Nil
	-	*Leguminous vegetables, shelled or unshelled:*		
0710 21 00	--	Peas (*Pisum sativum*)	kg.	Nil
0710 22 00	--	Beans (*Vigna spp., Phaseolus spp.*)	kg.	Nil
0710 29 00	--	Other	kg.	Nil
0710 30 00	-	Spinach, New Zealand spinach and orache spinach (*garden spinach*)	kg.	Nil
0710 40 00	-	Sweet corn	kg.	Nil
0710 80	-	*Other vegetables:*		
0710 80 10	---	Terragon	kg.	Nil
0710 80 90	---	Other	kg.	Nil
0710 90 00	-	Mixtures of vegetables	kg.	Nil
0711		VEGETABLES 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		
0711 20 00	-	Olives	kg.	Nil
0711 30 00	-	Capers	kg.	Nil
0711 40 00	-	Cucumbers and gherkins	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Mushrooms and truffles:*		
0711 51 00	--	Mushrooms of the genus *agaricus*	kg.	Nil
0711 59 00	--	Other	kg.	Nil
0711 90	-	*Other vegetables; mixtures of vegetables:*		
0711 90 10	---	Green pepper in brine	kg.	Nil
0711 90 20	---	Assorted canned vegetables	kg.	Nil
0711 90 90	---	Other	kg.	Nil
0712		DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED		
0712 20 00	-	Onions	kg.	Nil
	-	*Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:*		
0712 31 00	--	Mushrooms of the genus agaricus	kg.	Nil
0712 32 00	--	Wood ears *(Auricularia spp.)*	kg.	Nil
0712 33 00	--	Jelly fungi *(Tremella spp.)*	kg.	Nil
0712 39 00	--	Other	kg.	Nil
0712 90	-	*Other vegetables; mixtures of vegetables:*		
0712 90 10	---	Asparagus	kg.	Nil
0712 90 20	---	Dehydrated garlic powder	kg.	Nil
0712 90 30	---	Dehydrated garlic flakes	kg.	Nil
0712 90 40	---	Dried garlic	kg.	Nil
0712 90 50	---	Marjoram, Oregano	kg.	Nil
0712 90 60	---	Potatoes	kg.	Nil
0712 90 90	---	Other	kg.	Nil
0713		DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT		
0713 10 00	-	Peas (*Pisum sativum*)	kg.	Nil
0713 20 00	-	Chickpeas (*garbanzos*)	kg.	Nil
	-	*Beans (Vigna spp., Phaseolus spp.):*		
0713 31 00	--	Beans of the species *Vigna mungo* (*L.*) *Hepper* or *Vigna radiata* (*L.*) *Wilczek*	kg.	Nil
0713 32 00	--	Small red (Adzuki) beans (*Phaseolus or Vigna angularis*)	kg.	Nil
0713 33 00	--	Kidney beans, including white pea beans (*Phaseolus vulgaris*)	kg.	Nil
0713 39	--	*Other:*		
0713 39 10	---	Guar seeds	kg.	Nil
0713 39 90	---	Other	kg.	Nil
0713 40 00	-	Lentils	kg.	Nil
0713 50 00	-	Broad beans *(Vicia faba var major)* and horse beans *(Vicia faba var equina, Vicia faba var minor)*	kg.	Nil
0713 90	-	*Other:*		
0713 90 10	---	Tur *(arhar)*	kg.	Nil
	---	*Other:*		
0713 90 91	----	Split	kg.	Nil
0713 90 99	----	Other	kg.	Nil
0714		MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH		
0714 10 00	-	Manioc (cassava)	kg.	Nil
0714 20 00	-	Sweet potatoes	kg.	Nil
0714 90	-	*Other:*		
0714 90 10	---	Sago pith	kg.	Nil
0714 90 90	---	Other	kg.	Nil

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons

NOTES

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

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

(*a*) for additional preservation or stabilisation (*e.g.*, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);

(*b*) to improve or maintain their appearance (*e.g.*, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0801		COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED		
	-	*Coconuts:*		
0801 11 00	--	Desiccated	kg.	Nil
0801 19	--	*Other:*		
0801 19 10	---	Fresh	kg.	Nil
0801 19 20	---	Dried	kg.	Nil
0801 19 90	---	Other	kg.	Nil
	-	*Brazil nuts:*		
0801 21 00	--	In shell	kg.	Nil
0801 22 00	--	Shelled	kg.	Nil
	-	*Cashew nuts:*		
0801 31 00	--	In shell	kg.	Nil
0801 32	--	*Shelled:*		
0801 32 10	---	Cashew kernel, broken	kg.	Nil
0801 32 20	---	Cashew kernel, whole	kg.	Nil
0801 32 90	---	Other	kg.	Nil
0802		OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED		
	-	*Almonds:*		
0802 11 00	--	In shell	kg.	Nil
0802 12 00	--	Shelled	kg.	Nil
	-	*Hazelnuts or filberts (Corylus spp.):*		
0802 21 00	--	In shell	kg.	Nil
0802 22 00	--	Shelled	kg.	Nil
	-	*Walnuts*		
0802 31 00	--	In shell	kg.	Nil
0802 32 00	--	Shelled	kg.	Nil
0802 40 00	-	Chestnuts *(Castanea spp.)*	kg.	Nil
0802 50 00	-	Pistachios	kg.	Nil
0802 90	-	*Other:*		
	---	*Betel nuts:*		
0802 90 11	----	Whole	kg.	Nil
0802 90 12	----	Split	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0802 90 13	----	Ground	kg.	Nil
0802 90 19	----	Other	kg.	Nil
0802 90 90	---	Other	kg.	Nil
0803 00 00		BANANAS, INCLUDING PLAINTAINS, FRESH OR DRIED	kg.	Nil
0804		DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES, AND MANGOSTEENS, FRESH OR DRIED		
0804 10	-	*Dates:*		
0804 10 10	---	Fresh *(excluding wet dates)*	kg.	Nil
0804 10 20	---	Soft *(khayzur or wet dates)*	kg.	Nil
0804 10 30	---	Hard *(chhohara or kharek)*	kg.	Nil
0804 10 90	---	Other	kg.	Nil
0804 20	-	*Figs:*		
0804 20 10	---	Fresh	kg.	Nil
0804 20 90	---	Other	kg.	Nil
0804 30 00	-	Pineapples	kg.	Nil
0804 40 00	-	Avocados	kg.	Nil
0804 50	-	*Guavas, mangoes and mangosteens:*		
0804 50 10	---	Guavas, fresh or dried	kg.	Nil
0804 50 20	---	Mangoes, fresh	kg.	Nil
0804 50 30	---	Mangoes, sliced dried	kg.	Nil
0804 50 40	---	Mango pulp	kg.	Nil
0804 50 90	---	Other	kg.	Nil
0805		CITRUS FRUIT, FRESH OR DRIED		
0805 10 00	-	Oranges	kg.	Nil
0805 20 00	-	Mandarins *(including tangerines and satsumas)*; clementines, wilkings and similar citrus hybrids	kg.	Nil
0805 40 00	-	Grape fruit	kg.	Nil
0805 50 00	-	Lemon *(Citrus limon, Citrus limonum)* and limes *(Citrus aurantifolia, Citrus latifolia)*	kg.	Nil
0805 90 00	-	Other	kg.	Nil
0806		GRAPES, FRESH OR DRIED		
0806 10 00	-	Fresh	kg.	Nil
0806 20	-	*Dried:*		
0806 20 10	---	Raisins	kg.	Nil
0806 20 90	---	Other	kg.	Nil
0807		MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH		
	-	*Melons (including watermelons) :*		
0807 11 00	--	Water melons	kg.	Nil
0807 19 00	--	Other	kg.	Nil
0807 20 00	-	Papaws *(papayas)*	kg.	Nil
0808		APPLES, PEARS AND QUINCES, FRESH		
0808 10 00	-	Apples	kg	Nil
0808 20 00	-	Pears and quinces	kg.	Nil
0809		APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SOLES, FRESH		
0809 10 00	-	Apricots	kg.	Nil
0809 20 00	-	Cherries	kg.	Nil
0809 30 00	-	Peaches, including nectarine	kg.	Nil
0809 40 00	-	Plums and sloes	kg.	Nil
0810		OTHER FRUIT, FRESH		
0810 10 00	-	Strawberries	kg.	Nil
0810 20 00	-	Raspberries, blackberries, mulberries and loganberries	kg.	Nil
0810 30 00	-	Black, white or red currants and gooseberries	kg.	Nil
0810 40 00	-	Cranberries, bilberries and other fruits of the genus *Vaccinium*	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0810 50 00	-	Kiwi fruit	kg.	Nil
0810 60 00	-	Durians	kg.	Nil
0810 90	-	*Other:*		
0810 90 10	---	Pomegranates	kg.	Nil
0810 90 20	---	Tamarind, fresh	kg.	Nil
0810 90 30	---	Sapota *(chico)*	kg.	Nil
0810 90 40	---	Custard-apple *(Ata)*	kg.	Nil
0810 90 50	---	Bore	kg.	Nil
0810 90 60	---	Lichi	kg.	Nil
0810 90 90	---	Other	kg.	Nil
0811		FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0811 10	-	*Strawberries:*		
0811 10 10	---	Containing added sugar	kg.	Nil
0811 10 20	---	Not containing added sugar	kg.	Nil
0811 10 90	---	Other	kg.	Nil
0811 20	-	*Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:*		
0811 20 10	---	Containing added sugar	kg.	Nil
0811 20 20	---	Not containing added sugar	kg.	Nil
0811 20 90	---	Other	kg.	Nil
0811 90	-	*Other:*		
0811 90 10	---	Containing added sugar	kg.	Nil
0811 90 90	---	Other	kg.	Nil
0812		FRUIT AND NUTS 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		
0812 10 00	-	Cherries	kg.	Nil
0812 90	-	*Other:*		
0812 90 10	---	Mango slices in brine	kg.	Nil
0812 90 90	---	Other	kg.	Nil
0813		FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER		
0813 10 00	-	Apricots	kg.	Nil
0813 20 00	-	Prunes	kg.	Nil
0813 30 00	-	Apples	kg.	Nil
0813 40	-	*Other fruit:*		
0813 40 10	---	Tamarind, dried	kg.	Nil
0813 40 20	---	Singoda whole (water nut)	kg.	Nil
0813 40 90	---	Other	kg.	Nil
0813 50	-	*Mixtures of nuts or dried fruits of this Chapter:*		
0813 50 10	---	Mixtures of nuts	kg.	Nil
0813 50 20	---	Mixtures of dried fruits	kg.	Nil
0814 00 00		PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	kg.	Nil

CHAPTER 9

Coffee, tea, mate and spices

NOTES

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

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

(*b*) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 [or to the mixtures referred to in paragraph (*a*) or (*b*) above] shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

3. In heading 0901, "Coffee" means the seed of the coffee tree (cofea), but does not include the seed while still attached to the tree. This heading includes coffee in powder form.

4. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUPPLEMENTARY NOTES

(1) Heading 0901 includes coffee in powder form.

(2) "Spice" means a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as "masalas".

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION		
	- *Coffee, not roasted:*		
0901 11	-- *Not decaffeinated:*		
	--- *Arabica plantation:*		
0901 11 11	---- A Grade	kg.	Nil
0901 11 12	---- B Grade	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0901 11 13	----	C Grade	kg.	Nil
0901 11 19	----	Other	kg.	Nil
	---	*Arabica cherry*:		
0901 11 21	----	AB Grade	kg.	Nil
0901 11 22	----	PB Grade	kg.	Nil
0901 11 23	----	C Grade	kg.	Nil
0901 11 24	----	B/B/B Grade	kg.	Nil
0901 11 29	----	Other	kg.	Nil
	---	*Rob Parchment* :		
0901 11 31	----	AB Grade	kg.	Nil
0901 11 32	----	PB Grade	kg.	Nil
0901 11 33	----	C Grade	kg.	Nil
0901 11 39	----	Other	kg.	Nil
	---	*Rob cherry:*		
0901 11 41	----	AB Grade	kg.	Nil
0901 11 42	----	PB Grade	kg.	Nil
0901 11 43	----	C Grade	kg.	Nil
0901 11 44	----	B/B/B Grade	kg.	Nil
0901 11 45	----	Bulk	kg.	Nil
0901 11 49	----	Other	kg.	Nil
0901 11 90	---	Other	kg.	Nil
0901 12 00	--	Decaffeinated	kg.	Nil
	-	*Coffee, roasted:*		
0901 21	--	*Not decaffeinated:*		
0901 21 10	---	In bulk packing	kg.	Nil
0901 21 90	---	Other	kg.	Nil
0901 22	--	*Decaffeinated*:		
0901 22 10	---	In bulk packing	kg.	Nil
0901 22 90	---	Other	kg.	Nil
0901 90	--	*Other:*		
0901 90 10	---	Coffee husks and skins	kg.	Nil
0901 90 20	---	Coffee substitutes containing coffee	kg.	Nil
0901 90 90	---	Other	kg.	Nil
0902		TEA, WHETHER OR NOT FLAVOURED		
0902 10	-	*Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :*		
0902 10 10	---	Content not exceeding 25 g .	kg.	Re.1 per kg.
0902 10 20	---	Content exceeding 25 g. but not exceeding 1 kg.	kg.	Re.1 per kg.
0902 10 30	---	Content exceeding 1 kg. but not exceeding 3 kg.	kg.	Re.1 per kg.
0902 10 90	---	Other	kg.	Re.1 per kg.
0902 20	-	*Other green tea (not fermented):*		
0902 20 10	---	Green tea in packets with contents exceeding 3 kg but not exceeding 20 Kg.	kg.	Re.1 per kg.
0902 20 20	---	Green tea in bulk	kg.	Re.1 per kg.
0902 20 30	---	Green tea agglomerated in forms such as ball, brick and tablets	kg.	Re.1 per kg.
0902 20 40	---	Green tea waste	kg.	Re.1 per kg.
0902 20 90	---	Other	kg.	Re.1 per kg.
0902 30	-	*Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg. :*		
0902 30 10	---	Content not exceeding 25 g.	kg.	Re.1 per kg.
0902 30 20	---	Content exceeding 25 g. but not exceeding 1 kg.	kg.	Re.1 per kg.
0902 30 30	---	Content exceeding 1 kg. but not exceeding 3 kg.	kg.	Re.1 per kg.
0902 30 90	---	Other	kg.	Re.1 per kg.
0902 40	-	*Other black tea (fermented) and other partly fermented tea:*		
0902 40 10	---	Content exceeding 3 kg. but not exceeding 20 kg.	kg.	Re.1 per kg.
0902 40 20	---	Black tea, leaf in bulk	kg.	Re.1 per kg.
0902 40 30	---	Black tea, dust in bulk	kg.	Re.1 per kg.
0902 40 40	---	Tea bags	kg.	Re.1 per kg.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0902 40 50	---	Black tea, agglomerated in forms such as ball, brick and tablets	kg.	Re.1 per kg.
0902 40 60	---	Black tea, waste	kg.	Re.1 per kg.
0902 40 90	---	Other	kg.	Re.1 per kg.
0903 00 00		MATE	kg.	
0904		PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA		
	-	*Pepper :*		
0904 11	--	*Neither crushed nor ground:*		
0904 11 10	---	Pepper, long	kg.	Nil
0904 11 20	---	Light black pepper	kg.	Nil
0904 11 30	---	Black pepper, garbled	kg.	Nil
0904 11 40	---	Black pepper ungarbled	kg.	Nil
0904 11 50	---	Green pepper, dehydrated	kg.	Nil
0904 11 60	---	Pepper pinheads	kg.	Nil
0904 11 70	---	Green pepper, frozen or dried	kg.	Nil
0904 11 80	---	Pepper other than green, frozen	kg.	Nil
0904 11 90	---	Other	kg.	Nil
0904 12 00	--	Crushed or ground	kg.	Nil
0904 20	-	*Fruits of the genus capsicum or of the genus pimenta, dried or crushed or ground:*		
0904 20 10	---	Chilly	kg.	Nil
0904 20 20	---	Chilly powder	kg.	Nil
0904 20 30	---	Fruits of the genus *capsicum*	kg.	Nil
0904 20 40	---	Chilly seed	kg.	Nil
0904 20 50	---	Jamaica pepper	kg.	Nil
0904 20 90	---	Other	kg.	Nil
0905		VANILLA		
0905 00	-	*Vanilla:*		
0905 00 10	---	Bean	kg.	Nil
0905 00 20	---	Powder	kg.	Nil
0905 00 90	---	Other	kg.	Nil
0906		CINNAMON AND CINNAMON-TREE FLOWERS		
0906 10	-	*Neither crushed nor ground:*		
0906 10 10	---	Cassia	kg.	Nil
0906 10 20	---	Cinnamon bark	kg.	Nil
0906 10 30	---	Cinnamon tree flowers	kg.	Nil
0906 10 90	---	Other	kg.	Nil
0906 20 00	-	Crushed or ground	kg.	Nil
0907		CLOVES (WHOLE FRUIT, CLOVES AND STEMS)		
	-	*Cloves (whole fruit, cloves and stems):*		
0907 00 10	---	Extracted	kg.	Nil
0907 00 20	---	Not extracted (other than stem)	kg.	Nil
0907 00 30	---	Stems	kg.	Nil
0907 00 90	---	Other	kg.	Nil
0908		NUTMEG, MACE AND CARDAMOMS		
0908 10	-	*Nutmeg:*		
0908 10 10	---	In shell	kg.	Nil
0908 10 20	---	Shelled	kg.	Nil
0908 20 00	-	Mace	kg.	Nil
0908 30	-	*Cardamoms:*		
0908 30 10	---	Large (amomum)	kg.	Nil
0908 30 20	---	Small (elettaria), alleppey green	kg.	Nil
0908 30 30	---	Small, coorg green	kg.	Nil
0908 30 40	---	Small, bleached, half-bleached or bleachable	kg.	Nil
0908 30 50	---	Small, seeds	kg.	Nil
0908 30 60	---	Small (mixed)	kg.	Nil
0908 30 70	---	Powder	kg.	Nil
0908 30 90.	---	Other	kg.	Nil
0909		SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES		
0909 10	-	*Seeds of anise or badian:*		
	---	*Seeds of anise:*		
0909 10 11	----	Of seed quality	kg.	Nil
0909 10 19	----	Other	kg.	Nil
	---	*Seeds of badian:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0909 10 21	----	Of seed quality	kg.	Nil
0909 10 29	----	Other	kg.	Nil
0909 20	-	*Seeds of coriander:*		
0909 20 10	---	Of seed quality	kg.	Nil
0909 20 90	---	Other	kg.	Nil
0909 30	-	*Seeds of cumin:*		
	---	*Cumin, black :*		
0909 30 11	----	Of seed quality	kg.	Nil
0909 30 19	----	Other	kg.	Nil
	---	*Cumin, other than black:*		
0909 30 21	----	Of seed quality	kg.	Nil
0909 30 29	----	Other	kg.	Nil
0909 40	-	*Seeds of caraway:*		
0909 40 10	---	Of seed quality	kg.	Nil
0909 40 90	---	Other	kg.	Nil
0909 50	-	*Seeds of fennel; juniper berries:*		
	---	*Fennel seeds:*		
0909 50 11	----	Of seed quality	kg.	Nil
0909 50 19	----	Other	kg.	Nil
	---	*Juniper berries:*		
0909 50 21	----	Of seed quality	kg.	Nil
0909 50 29	----	Other	kg.	Nil
0910		GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES		
0910 10	-	*Ginger:*		
0910 10 10	---	Fresh	kg.	Nil
0910 10 20	---	Dried, unbleached	kg.	Nil
0910 10 30	---	Dried, bleached	kg.	Nil
0910 10 40	---	Powder	kg.	Nil
0910 10 90	---	Other	kg.	Nil
0910 20	-	*Saffron :*		
0910 20 10	---	Saffron stigma	kg.	Nil
0910 20 20	---	Saffron stamen	kg.	Nil
0910 20 90	---	Other	kg.	Nil
0910 30	-	*Turmeric (Curcuma):*		
0910 30 10	---	Fresh	kg.	Nil
0910 30 20	---	Dried	kg.	Nil
0910 30 30	---	Powder	kg.	Nil
0910 30 90	---	Other	kg.	Nil
0910 40	-	*Thyme; bay leaves:*		
0910 40 10	---	Tejpat (leaves of *cassia lignea*)	kg.	Nil
0910 40 20	---	Thymes, not elsewhere specified or included	kg.	Nil
0910 40 30	---	Bay leaves, not elsewhere specified or included	kg.	Nil
0910 50 00	-	Curry	kg.	Nil
	-	*Other spices:*		
0910 91 00	--	Mixtures referred to in Note 1(b) to this Chapter	kg.	Nil
0910 99	--	*Other:*		
	---	*Seed:*		
0910 99 11	----	Celery	kg.	Nil
0910 99 12	----	Fenugreek	kg.	Nil
0910 99 13	----	Dill	kg.	Nil
0910 99 14	----	Ajwain	kg.	Nil
0910 99 15	----	Cassia torea	kg.	Nil
0910 99 19	----	Other	kg.	Nil
	---	*Powder:*		
0910 99 21	----	Cassia	kg.	Nil
0910 99 22	----	Cumin	kg.	Nil
0910 99 23	----	Celery	kg.	Nil
0910 99 24	----	Fenugreek	kg.	Nil
0910 99 25	----	Dill	kg.	Nil
0910 99 26	----	Poppy	kg.	Nil
0910 99 27	----	Mustard	kg.	Nil
0910 99 29	----	Other	kg.	Nil
	---	*Husk:*		
0910 99 31	----	Cardamom	kg.	Nil
0910 99 39	----	Other	kg.	Nil
0910 99 90	---	Other	kg.	Nil

CHAPTER 10

Cereals

NOTES

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

(*b*) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006.

2. Heading 1005 does not cover sweet corn (Chapter 7).

SUB-HEADING NOTE

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

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1001		WHEAT AND MESLIN		
1001 10	-	*Durum wheat:*		
1001 10 10	---	Of seed quality	kg.	
1001 10 90	---	Other	kg.	
1001 90	-	*Other:*		
1001 90 10	---	Wheat of seed quality	kg.	
1001 90 20	---	Other wheat	kg.	
	---	*Meslin:*		
1001 90 31	----	Of seed quality	kg.	
1001 90 39	----	Other	kg.	
1002		RYE		
1002 00	-	*Rye:*		
1002 00 10	---	Of seed quality	kg.	
1002 00 90	---	Other	kg.	
1003		BARLEY		
1003 00	-	*Barley:*		
1003 00 10	---	Of seed quality	kg.	
1003 00 90	---	Other	kg.	
1004		OATS		
1004 00	-	*Oats:*		
1004 00 10	---	Of seed quality	kg.	
1004 00 90	---	Other	kg.	
1005		MAIZE (CORN)		
1005 10 00	-	Seed	kg.	

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1005 90 00	-	Other	kg.	
1006		RICE		
1006 10	-	*Rice in the husk (paddy or rough):*		
1006 10 10	---	Of seed quality	kg.	
1006 10 90	---	Other	kg.	
1006 20 00	-	Husked *(brown)* rice	kg.	
1006 30	-	*Semi-milled or wholly-milled rice, whether or not polished or glazed:*		
1006 30 10	---	Rice, parboiled	kg.	
1006 30 20	---	Basmati rice	kg.	
1006 30 90	---	Other	kg.	
1006 40 00	-	Broken rice	kg.	
1007		GRAIN SORGHUM		
1007 00	-	*Grain sorghum:*		
1007 00 10	---	Of seed quality	kg.	
1007 00 90	---	Other	kg.	
1008		BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS		
1008 10	-	*Buckwheat:*		
1008 10 10	---	Of seed quality	kg.	
1008 10 90	---	Other	kg.	
1008 20	-	*Millet:*		
	---	*Jawar:*		
1008 20 11	----	Of seed quality	kg.	
1008 20 19	----	Other	kg.	
	---	*Bajra:*		
1008 20 21	----	Of seed quality	kg.	
1008 20 29	----	Other	kg.	
	---	*Ragi (finger millet):*		
1008 20 31	----	Of seed quality	kg.	
1008 20 39	----	Other	kg.	
1008 30	-	*Canary seed:*		
1008 30 10	---	Of seed quality	kg.	
1008 30 90	---	Other	kg.	
1008 90	-	*Other cereals:*		
1008 90 10	---	Of seed quality	kg.	
1008 90 90	---	Other	kg.	

CHAPTER 11

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

NOTES

1. This Chapter does not cover :

(*a*) roasted malt put up as coffee substitutes (heading 0901 or 2101);

(*b*) prepared flours, groats, meals or starches of heading 1901;

(*c*) corn flakes or other products of heading 1904;

(*d*) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;

(*e*) pharmaceutical products (Chapter 30); or

(*f*) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

(*a*) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column (2); and

(*b*) an ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(*B*) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain sorghum	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 1103, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which :

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

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

SUB-HEADING NOTE

In relation to the products of sub-heading 1108 11or 1108 12 or 1108 13 or 1108 14 or 1108 19, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1101 00 00		WHEAT OR MESLIN FLOUR	kg.	Nil
1102		CEREAL FLOURS OTHER THAN THAT OF WHEAT OR MESLIN		
1102 10 00	-	Rye flour	kg.	Nil
1102 20 00	-	Maize (corn) flour	kg.	Nil
1102 30 00	-	Rice flour	kg.	Nil
1102 90 00	-	Other	kg.	Nil
1103		CEREAL GROATS, MEAL AND PELLETS		
	-	*Groats and meal :*		
1103 11	--	*Of wheat:*		
1103 11 10	---	Groat	kg.	Nil
1103 11 20	---	Meal	kg.	Nil
1103 13 00	--	Of maize (corn)	kg.	Nil
1103 19 00	--	Of other cereals	kg.	Nil
1103 20 00	-	Pellets	kg.	
1104		CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED, OR KIBBLED), EXCEPT RICE OF HEADING 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND		
	-	*Rolled or flaked grains :*		
1104 12 00	--	Of oats	kg.	Nil
1104 19 00	--	Of other cereals	kg.	Nil
	-	*Other worked grains (for example, hulled, pearled, sliced or kibbled) :*		
1104 22 00	--	Of oats	kg.	Nil
1104 23 00	--	Of maize (corn)	kg.	Nil
1104 29 00	--	Of other cereals	kg.	Nil
1104 30 00	-	Germ of cereals, whole, rolled, flaked or ground	kg.	Nil
1105		FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES		
1105 10 00	-	Flour, meal and powder	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1105 20 00	-	Flakes, granules and pellets	kg.	Nil
1106		FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8		
1106 10 00	-	Of the dried leguminous vegetables of heading 0713	kg.	Nil
1106 20	-	*Of sago or of roots or tubers of heading* 0714:		
1106 20 10	---	Of sago	kg.	Nil
1106 20 20	---	Of manioc (cassava)	kg.	Nil
1106 20 90	---	Of other roots and tubers	kg.	Nil
1106 30	-	*Of the products of Chapter* 8:		
1106 30 10	---	Of tamarind	kg.	Nil
1106 30 20	---	Of singoda	kg.	Nil
1106 30 30	---	Mango flour	kg.	Nil
1106 30 90	---	Other	kg.	Nil
1107		MALT, WHETHER OR NOT ROASTED		
1107 10 00	-	Not roasted	kg.	16%
1107 20 00	-	Roasted	kg.	16%
1108		STARCHES; INULIN		
	-	*Starches :*		
1108 11 00	--	Wheat starch	kg.	16%
1108 12 00	--	Maize (corn) starch	kg.	16%
1108 13 00	--	Potato starch	kg.	16%
1108 14 00	--	Manioc (cassava) starch	kg.	16%
1108 19	--	*Other :*		
1108 19 10	---	Sago	kg.	16%
1108 19 90	---	Other	kg.	16%
1108 20 00	-	Inulin	kg.	Nil
1109 00 00		WHEAT GLUTEN, WHETHER OR NOT DRIED	kg.	Nil

CHAPTER 12

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

NOTES

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).

2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.

3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 1209 does not, however, apply to the following even if for sowing :

(*a*) leguminous vegetables or sweet corn (Chapter 7);

(*b*) spices or other products of Chapter 9;

(*c*) cereals (Chapter 10); or

(*d*) products of headings 1201 to 1207 or heading 1211.

4. Heading 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 1211 does not, however, apply to :

(*a*) medicaments of Chapter 30;

(*b*) perfumery, cosmetic or toilet preparations of Chapter 33; or

(*c*) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.

5. For the purposes of heading 1212, the term "seaweeds and other algae" does not include :

(*a*) dead single-cell micro-organisms of heading 2102;

(*b*) cultures of micro-organisms of heading 3002; or

(*c*) fertilizers of heading 3101 or 3105.

SUB-HEADING NOTE

For the purposes of sub-heading 1205 10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1201		SOYA BEANS, WHETHER OR NOT BROKEN		
1201 00	-	*Soya beans, whether or not broken:*		
1201 00 10	---	Of seed quality	kg.	
1201 00 90	---	Other	kg.	
1202		GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN		
1202 10	-	*In shell:*		
	---	*H.P.S.:*		
1202 10 11	----	Of seed quality	kg.	
1202 10 19	----	Other	kg.	
	---	*Other:*		
1202 10 91	----	Of seed quality	kg.	
1202 10 99	----	Other	kg.	
1202 20	-	*Shelled, whether or not broken:*		
1202 20 10	---	Kernels, H.P.S.	kg.	
1202 20 90	---	Other	kg.	
1203 00 00		COPRA	kg.	
1204		LINSEED, WHETHER OR NOT BROKEN		
1204 00	-	*Linseed, whether or not broken:*		
1204 00 10	---	Of seed quality	kg.	
1204 00 90	---	Other	kg.	
1205		RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN		
1205 10 00	-	Low erucic acid rape or colza seeds	kg.	
1205 90 00	-	Other	kg.	
1206		SUNFLOWER SEEDS, WHETHER OR NOT BROKEN		
1206 00	-	*Sunflower seeds, whether or not broken:*		
1206 00 10	---	Of seed quality	kg.	
1206 00 90	---	Other	kg.	
1207		OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN		
1207 10	-	*Palm nuts and kernels:*		
1207 10 10	---	Of seed quality	kg.	
1207 10 90	---	Other	kg.	
1207 20	-	*Cotton seeds:*		
1207 20 10	---	Of seed quality	kg.	
1207 20 90	---	Other	kg.	
1207 30	-	*Castor oil seeds:*		
1207 30 10	---	Of seed quality	kg.	
1207 30 90	---	Other	kg.	
1207 40	-	*Sesamum seeds:*		
1207 40 10	---	Of seed quality	kg.	
1207 40 90	---	Other	kg.	
1207 50	-	*Mustard seeds:*		
1207 50 10	---	Of seed quality	kg.	
1207 50 90	---	Other	kg.	
1207 60	-	*Safflower seeds:*		
1207 60 10	---	Of seed quality	kg.	
1207 60 90	---	Other	kg.	
	-	*Other :*		
1207 91 00	--	Poppy seeds	kg.	
1207 99	--	*Other:*		
1207 99 10	---	Ajams	kg.	
1207 99 20	---	Mango kernel	kg.	
1207 99 30	---	Niger seed	kg.	
1207 99 40	---	Kokam	kg.	
1207 99 90	---	Other	kg.	
1208		FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD		
1208 10 00	-	Of soya beans	kg.	
1208 90 00	-	Other	kg.	

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1209		SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING		
1209 10 00	-	Sugar beet seed	kg.	
	-	*Seeds of forage plants:*		
1209 21 00	--	Lucerne (*alfalfa*) seed	kg.	
1209 22 00	--	Clover (*Trifolium spp.*) seed	kg.	
1209 23 00	--	Fescue seed	kg.	
1209 24 00	--	Kentucky blue grass (*Poa pratensis L.*) seed	kg.	
1209 25 00	--	Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seed	kg.	
1209 26 00	--	Timothy grass seed	kg.	
1209 29	--	*Other:*		
1209 29 10	---	Australian lupin seeds	kg.	
1209 29 90	---	Other	kg.	
1209 30 00	-	Seeds of herbaceous plants cultivated principally for their flowers	kg.	
	-	*Other:*		
1209 91	--	*Vegetable seeds:*		
1209 91 10	---	Of Cabbage	kg.	
1209 91 20	---	Of Cauliflower	kg.	
1209 91 30	---	Of Onion	kg.	
1209 91 40	---	Of Pea	kg.	
1209 91 50	---	Of Radish	kg.	
1209 91 60	---	Of Tomato	kg.	
1209 91 90	---	Other	kg.	
1209 99	--	*Other:*		
1209 99 10	---	Fruit seeds for planting or sowing	kg.	
1209 99 90	---	Other	kg.	
1210		HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN		
1210 10 00	-	Hop cones, neither ground nor powdered nor in the form of pellets	kg.	
1210 20 00	-	Hop cones, ground, powdered or in the form of pellets; lupulin	kg.	
1211		PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSE, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED		
1211 10 00	-	Liquorice roots	kg.	
1211 20 00	-	Ginseng roots	kg.	
1211 30 00	-			
1211 40 00	-			
1211 90	-	*Other:*		
	---	*Seeds:*		
1211 90 11	----	Ambrette seeds	kg.	
1211 90 12	----	Nuxvomica, dried ripe seeds	kg.	
1211 90 13	----	Psyllium seed (*isobgul*)	kg.	
1211 90 14	----	Neem seed	kg.	
1211 90 15	----	Jojoba seed	kg.	
1211 90 19	----	Other	kg.	
	---	*Leaves, powder, flowers and pods:*		
1211 90 21	----	Belladona leaves	kg.	
1211 90 22	----	Senna leaves and pods	kg.	
1211 90 23	----	Neem leaves, powder	kg.	
1211 90 24	----	Gymnema powder	kg.	
1211 90 25	----	Cubeb powder	kg.	
1211 90 26	----	Pyrethrum	kg.	
1211 90 29	----	Other	kg.	
	---	*Bark, husk and rind:*		
1211 90 31	----	Cascara sagrada bark	kg.	

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1211 90 32	----	Psyllium husk (*isobgul husk*)	kg.	
1211 90 33	----	Gamboge fruit rind	kg.	
1211 90 39	----	Other	kg.	
	---	*Roots and rhizomes:*		
1211 90 41	----	Belladona roots	kg.	
1211 90 42	----	Galangal rhizomes and roots	kg.	
1211 90 43	----	Ipecac dried rhizome and roots	kg.	
1211 90 44	----	Serpentina roots (*rowwalfia serpentina and other species of rowwalfias*)	kg.	
1211 90 45	----	Zedovary roots	kg.	
1211 90 46	----	Kuth root	kg.	
1211 90 47	----	Sarasaparilla roots	kg.	
1211 90 48	----	Sweet flag rhizomes	kg.	
1211 90 49	----	Other	kg.	
1211 90 50	---	Sandalwood chips and dust	kg.	
1211 90 60	---	Vinca rosea herbs	kg.	
1211 90 70	---	Mint including leaves (all species)	kg.	
1211 90 80	---	Agarwood	kg.	
	---	*Other:*		
1211 90 91	----	Chirata	kg.	
1211 90 92	----	Tukmaria	kg.	
1211 90 93	----	Unab (Indian Jujuba or Chinese dates)	kg.	
1211 90 94	----	Basil, hyssop, rosemary, sage and savory	kg.	
1211 90 95	----	Lovage	kg.	
1211 90 96	----	Garcinia	kg.	
1211 90 99	----	Other	kg.	
1212		LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGARCANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY *Ci-chorium intybus sativum*) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1212 10	-	*Locust beans, including locust bean seeds:*		
1212 10 10	---	Of seed quality	kg.	
1212 10 90	---	Other	kg.	
1212 20	-	*Seaweeds and other algae:*		
1212 20 10	---	Seaweeds	kg.	
1212 20 90	---	Other algae	kg.	
1212 30	-	*Apricot, peach (including nectarine) or plum stones and kernels:*		
1212 30 10	---	Apricot kernels	kg.	
1212 30 90	---	Other	kg.	
	-	*Other:*		
1212 91 00	--	Sugar beet	kg.	
1212 99	--	*Other:*		
1212 99 10	---	Kokam (cocum) flowers	kg.	
1212 99 20	---	Mohua flowers	kg.	
1212 99 90	---	Other	kg.	
1213 00 00		CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	kg.	
1214		SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (*alfalfa*), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS		
1214 10 00	-	Lucerne (*alfalfa*) meal and pellets	kg.	
1214 90 00	-	Other	kg.	

CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

NOTES

1. Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops and extract of aloes.

The heading does not apply to:

(*a*) liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);

(*b*) malt extract (heading 1901);

(*c*) extracts of coffee, tea or mate (heading 2101);

(*d*) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(*e*) camphor, glycyrrhizin or other products of heading 2914 or 2938;

(*f*) concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);

(*g*) medicaments of heading 3003 or 3004 or blood - grouping reagents (heading 3006);

(*h*) tanning or dyeing extracts (heading 3201 or 3203);

(*i*) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(*j*) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

2. This Chapter does not include extract of opium.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1301		LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)		
1301 10	-	*Lac:*		
1301 10 10	---	Shellac	kg.	16%
1301 10 20	---	Seed lac	kg.	16%
1301 10 30	---	Stick lac	kg.	16%
1301 10 40	---	Dewaxed and decolourised lac	kg.	16%
1301 10 50	---	Bleached lac	kg.	16%
1301 10 60	---	Gasket lac	kg.	16%
1301 10 70	---	Button lac	kg.	16%
1301 10 80	---	Garnet lac	kg.	16%
1301 10 90	---	Other	kg.	16%
1301 20 00	-	Gum Arabic	kg.	16%
1301 90	-	*Other:*		
	---	*Natural gums:*		
1301 90 11	----	Asian gum	kg.	16%
1301 90 12	----	African gum	kg.	16%
1301 90 13	----	Asafoetida	kg.	16%
1301 90 14	----	Benjamin ras	kg.	16%
1301 90 15	----	Benjamin cowrie	kg.	16%
1301 90 16	----	Karaya gum (Indian tragacanth) hastab	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1301 90 17	----	Tragacanth (adraganth)	kg.	16%
1301 90 18	----	Storax	kg.	16%
1301 90 19	----	Other	kg.	16%
	---	*Resins:*		
1301 90 21	----	Copal	kg.	16%
1301 90 22	----	Dammar batu	kg.	16%
1301 90 29	----	Other	kg.	16%
	---	*Gum resins:*		
1301 90 31	----	Myrrh	kg.	16%
1301 90 32	----	Oilbanum or frankincense	kg.	16%
1301 90 33	----	Mastic gum	kg.	16%
1301 90 34	----	Xanthium gum	kg.	16%
1301 90 39	----	Other	kg.	16%
	---	*Oleoresins:*		
1301 90 41	----	Of seeds	kg.	16%
1301 90 42	----	Of fruits	kg.	16%
1301 90 43	----	Of leaves	kg.	16%
1301 90 44	----	Of spices	kg.	16%
1301 90 45	----	Of flowers	kg.	16%
1301 90 46	----	Of roots	kg.	16%
1301 90 49	----	Other	kg.	16%
1302		VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS		
	-	*Vegetable saps and extracts :*		
1302 11 00	--			
1302 12 00	--	Of liquorice	kg.	16%
1302 13 00	--	Of hops	kg.	16%
1302 14 00	--	Of pyrethrum or of the roots of plants containing rotenone	kg.	16%
1302 19	--	*Other:*		
	---	*Extracts:*		
1302 19 11	----	Of belladona	kg.	16%
1302 19 12	----	Of cascara sagrada	kg.	16%
1302 19 13	----	Of nuxvomica	kg.	16%
1302 19 14	----	Of ginseng (including powder)	kg.	16%
1302 19 15	----	Of agarose	kg.	16%
1302 19 16	----	Of neem	kg.	16%
1302 19 17	----	Of gymnema	kg.	16%
1302 19 18	----	Of garcinia or gomboge	kg.	16%
1302 19 19	----	Other	kg.	16%
1302 19 20	---	Cashew shell liquid (CNSL), crude	kg.	16%
1302 19 30	---	Purified and distilled CNSL (Cardanol)	kg.	16%
1302 19 90	---	Other	kg.	16%
1302 20 00	-	Pectic substances, pectinates and pectates	kg.	16%
	-	*Mucilages and thickeners, whether or not modified, derived from vegetable products :*		
1302 31 00	--	Agar-agar	kg.	16%
1302 32	--	*Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:*		
1302 32 10	---	Guar meal	kg.	16%
1302 32 20	---	Guargum refined split	kg.	16%
1302 32 30	---	Guargum treated and pulverised	kg.	16%
1302 32 40	---	Kappa carrageenan	kg.	16%
1302 32 90	---	Other	kg.	16%
1302 39 00	--	Other	kg.	16%

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI :

vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).

3. Heading 1402 does not apply to wood wool (heading 4405).

4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1401		VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK)		
1401 10 00	-	Bamboos	kg.	Nil
1401 20 00	-	Rattans	kg.	Nil
1401 90	-	*Other:*		
1401 90 10	---	Canes	kg.	Nil
1401 90 90	---	Other	kg.	Nil
1402 00 00		VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	kg.	Nil
1403		VEGETABLE MATERIAL OF A KIND USED PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE, BROOM-CORN, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN HANKS OR BUNDLES		
1403 00	-	*Vegetable material of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1403 00 10	---	Palm fibres for brushes	kg.	Nil
1403 00 90	---	Other	kg.	Nil
1404		VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
1404 10	-	*Raw vegetable materials of a kind used primarily in dyeing or tanning:*		
	---	*Henna:*		
1404 10 11	----	Henna leaves	kg.	Nil
1404 10 19	----	Henna powder	kg.	Nil
1404 10 20	---	Red sandalwood powder	kg.	Nil
1404 10 30	---	Safflower (including bastard saffron)	kg.	Nil
1404 10 40	---	Dyeing substances, excluding turmeric	kg.	Nil
1404 10 50	---	Gallnuts	kg.	Nil
	---	*Myrobalans:*		
1404 10 61	----	Amla (embelica linn)	kg.	Nil
1404 10 69	----	Other	kg.	Nil
1404 10 70	---	Wattle bark (mimosa bark)	kg.	Nil
1404 10 90	---	Other tanning substances	kg.	Nil
1404 20 00	-	Cotton linters	kg.	Nil
1404 90	-	*Other:*		
1404 90 10	---	Bidi wrapper leaves (tendu)	kg.	Nil
	---	*Soap-nuts:*		
1404 90 21	----	Powder	kg.	Nil
1404 90 29	----	Other	kg.	Nil
1404 90 30	---	Hard seeds, pips, hulls and nuts, of a kind used primarily for carving	kg.	Nil
1404 90 40	---	Betel leaves	kg.	Nil
1404 90 50	---	Indian katha	kg.	Nil
1404 90 60	---	Coconut shell, unworked	kg.	Nil
1404 90 70	---	Rudraksha seeds	kg.	Nil
1404 90 90	---	Other	kg.	Nil

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

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

NOTES

1. This Chapter does not cover :

(*a*) pig fat or poultry fat of heading 0209;

(*b*) cocoa butter, fat or oil (heading 1804);

(*c*) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);

(*d*) greaves (heading 2301) or residues of headings 2304 to 2306;

(*e*) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(*f*) factice derived from oils (heading 4002).

2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).

3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

5. In relation to the products of heading 1507 or 1508 or 1509 or 1510 or 1511 or 1512 or 1513 or 1514 or 1515 or 1518; or sub-heading 1516 20 or 1517 90; or tariff item 1517 10 10 or 1517 10 21 or 1517 10 29, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

SUB-HEADING NOTE

For the purposes of sub-headings 1514 11 and 1514 19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

SUPPLEMENTARY NOTES

1. In this Chapter, "edible grade", in respect of a goods (*i.e.* edible oil) specified in Appendix B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.

2. In this Chapter, "fixed vegetable oil" means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by super-heated steam (which decomposes and saponifies them).

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1501 00 00	---	PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503	kg.	Nil
1502		FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503		
1502 00	-	*Fats of Bovine animals, Sheep or Goats, other than those of heading* 1503:		
1502 00 10	---	Mutton tallow	kg.	Nil
1502 00 20	---	Fats, unrendered (excluding mutton tallow)	kg.	Nil
1502 00 30	---	Rendered or solvent extraction fats	kg.	Nil
1502 00 90	---	Other	kg.	Nil
1503 00 00		LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	kg.	Nil
1504		FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1504 10	-	*Fish liver oils and their fractions:*		
1504 10 10	---	Cod liver oil	kg.	Nil
	---	*Other:*		
1504 10 91	----	Squid liver oil	kg.	Nil
1504 10 99	----	Other	kg.	Nil
1504 20	-	*Fats and oils and their fractions of fish, other than liver oils:*		
1504 20 10	---	Fish body oil	kg.	Nil
1504 20 20	---	Fish lipid oil	kg.	Nil
1504 20 30	---	Sperm oil	kg.	Nil
1504 20 90	---	Other	kg.	Nil
1504 30 00	-	Fats and oils and their fractions, of marine mammals	kg.	Nil
1505		WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)		
1505 00	-	*Wool grease and fatty substances derived therefrom (including lanolin):*		
1505 00 10	---	Wool alcohol (including lanolin alcohol)	kg.	Nil
1505 00 20	---	Wool grease, crude	kg.	Nil
1505 00 90	---	Other	kg.	Nil
1506		OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1506 00	-	*Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:*		
1506 00 10	---	Neats Foot oil and fats from bone or waste	kg.	Nil
1506 00 90	---	Other	kg.	Nil
1507		SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1507 10 00	-	Crude oil, whether or not degummed	kg.	8%
1507 90	-	*Other:*		
1507 90 10	---	Edible grade	kg.	8%
1507 90 90	---	Other	kg.	8%
1508		GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1508 10 00	-	Crude oil	kg.	8%
1508 90	-	*Other:*		
1508 90 10	---	Deodorized (Salad Oil)	kg.	8%
	---	*Other :*		
1508 90 91	----	Edible grade	kg.	8%
1508 90 99	----	Other	kg.	8%
1509		OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1509 10 00	-	Virgin	kg.	8%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1509 90	-	*Other:*		
1509 90 10	---	Edible grade	kg.	8%
1509 90 90	---	Other	kg.	8%
1510		OTHER OILS AND THEIR FRACTIONS OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 1509		
1510 00	-	*Other oils and their fractions obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading* 1509:		
1510 00 10	---	Crude oil	kg.	8%
	---	*Other:*		
1510 00 91	----	Edible grade	kg.	8%
1510 00 99	----	Other	kg.	8%
1511		PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1511 10 00	-	Crude oil	kg.	8%
1511 90	-	*Other:*		
1511 90 10	---	Refined bleached deodorised palm oil	kg.	8%
1511 90 20	---	Refined bleached deodorised palmolein	kg.	8%
1511 90 90	---	Other	kg.	8%
1512		SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	-	*Sunflower seed or safflower oil and fractions thereof :*		
1512 11	--	*Crude oil:*		
1512 11 10	---	Sunflower seed oil	kg.	8%
1512 11 20	---	Safflower seed oil (*kardi seed oil*)	kg.	8%
1512 19	--	*Other:*		
1512 19 10	---	Sunflower oil, edible grade	kg.	8%
1512 19 20	---	Sunflower oil, non-edible grade (other than crude oil)	kg.	8%
1512 19 30	---	Saffola oil, edible grade	kg.	8%
1512 19 40	---	Saffola oil, non-edible grade	kg.	8%
1512 19 90	---	Other	kg.	8%
	-	*Cotton-seed oil and its fractions:*		
1512 21 00	--	Crude oil, whether or not gossypol has been removed	kg.	8%
1512 29	--	*Other:*		
1512 29 10	---	Edible grade	kg.	8%
1512 29 90	---	Other	kg.	8%
1513		COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	-	*Coconut (copra) oil and its fractions:*		
1513 11 00	--	Crude oil	kg.	8%
1513 19 00	--	Other	kg.	8%
	-	*Palm kernel or babassu oil and fractions thereof:*		
1513 21	--	*Crude Oil:*		
1513 21 10	---	Palm kernel oil	kg.	8%
1513 21 20	---	Babassu oil	kg.	8%
1513 29	--	*Other:*		
1513 29 10	---	Palm kernel oil and its fractions	kg.	8%
1513 29 20	---	Babassu oil and its fractions edible grade	kg.	8%
1513 29 30	---	Babassu oil and its fractions, other than edible grade	kg.	8%
1513 29 90	---	Other	kg.	8%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1514		RAPE, COLZA OR MUSTARD OIL AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	-	*Low erucic acid rape or colza oil and its fractions:*		
1514 11	--	*Crude oil:*		
1514 11 10	---	Colza oil	kg.	8%
1514 11 20	---	Rape oil	kg.	8%
1514 11 90	---	Other	kg.	8%
1514 19	--	*Other:*		
1514 19 10	---	Refined colza oil of edible grade	kg.	8%
1514 19 20	---	Refined rapeseed oil of edible grade	kg.	8%
1514 19 90	---	Other	kg.	8%
	-	*Other:*		
1514 91	--	*Crude oil:*		
1514 91 10	---	Colza oil	kg.	8%
1514 91 20	---	Mustard oil	kg.	8%
1514 91 90	---	Rapeseed oil	kg.	8%
1514 99	--	*Other:*		
1514 99 10	---	Refined colza oil of edible grade	kg.	8%
1514 99 20	---	Refined mustard oil of edible grade	kg.	8%
1514 99 30	---	Refined rapeseed oil of edible grade	kg.	8%
1514 99 90	---	Other	kg.	8%
1515		OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	-	*Linseed oil and its fractions :*		
1515 11 00	--	Crude oil	kg.	8%
1515 19	--	*Other:*		
1515 19 10	---	Edible grade	kg.	8%
1515 19 90	---	Other	kg.	8%
	-	*Maize (Corn) oil and its fractions:*		
1515 21 00	--	Crude oil	kg.	8%
1515 29	--	*Other:*		
1515 29 10	---	Edible grade	kg.	8%
1515 29 90	---	Other	kg.	8%
1515 30	-	*Castor oil and its fractions:*		
1515 30 10	---	Edible grade	kg.	8%
1515 30 90	---	Other	kg.	8%
1515 40 00	-	Tung oil and its fractions	kg.	8%
1515 50	-	*Seasame oil and its fractions:*		
1515 50 10	---	Crude oil	kg.	8%
	---	*Other:*		
1515 50 91	----	Edible grade	kg.	8%
1515 50 99	----	Other	kg.	8%
1515 90	-	*Other:*		
1515 90 10	---	Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	kg.	8%
1515 90 20	---	Fixed vegetable oils, namely the following: neem seed oil, karanj oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	kg.	8%
1515 90 30	---	Fixed vegetable oils, namely the following : cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	kg.	8%
1515 90 40	---	Fixed vegetable oils of edible grade namely the following: mango-kernel oil, mahua oil, rice bran oil	kg.	8%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	---	*Other:*		
1515 90 91	----	Edible grade	kg.	8%
1515 90 99	----	Other	kg.	8%
1516		ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED		
1516 10 00	-	Animal fats and oils and their fractions	kg.	Nil
1516 20	-	*Vegetable fats and oils and their fractions:*		
	---	*Cotton Seed oil :*		
1516 20 11	----	Edible grade	kg.	8%
1516 20 19	----	Other	kg.	8%
	---	*Groundnut oil:*		
1516 20 21	----	Edible grade	kg.	8%
1516 20 29	----	Other	kg.	8%
	---	*Hydrogenated castor oil (opal-wax):*		
1516 20 31	----	Edible grade	kg.	8%
1516 20 39	----	Other	kg.	8%
	---	*Other:*		
1516 20 91	----	Edible grade	kg.	8%
1516 20 99	----	Other	kg.	8%
1517		MARGARINE; EDIBLE MIXTURE OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 1516		
1517 10	-	*Margarine, excluding liquid margarine:*		
1517 10 10	---	Of animal origin	kg.	8%
	---	*Of vegetable origin:*		
1517 10 21	----	Edible grade	kg.	8%
1517 10 22	----	Linoxyn	kg.	16%
1517 10 29	----	Other	kg.	8%
1517 90	-	*Other:*		
1517 90 10	---	Sal fat (processed or refined)	kg.	8%
1517 90 20	---	Peanut butter	kg.	8%
1517 90 30	---	Imitation lard of animal origin	kg.	8%
1517 90 40	---	Imitation lard of vegetable origin	kg.	8%
1517 90 90	---	Other	kg.	8%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1518		ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1518 00	-	*Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:*		
	---	*Linseed oil:*		
1518 00 11	----	Edible grade	kg.	8%
1518 00 19	----	Other	kg.	8%
	---	*Castor oil, dehydrated:*		
1518 00 21	----	Edible grade	kg.	8%
1518 00 29	----	Other	kg.	8%
	---	*Other vegetable oil and its fats:*		
1518 00 31	----	Edible grade	kg.	8%
1518 00 39	----	Other	kg.	8%
1518 00 40	---	Other	kg.	8%
1520 00 00		GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	kg.	16%
1521		VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED		
1521 10	-	*Vegetable Waxes:*		
	---	*Carnauba Waxes:*		
1521 10 11	----	Edible wax for waxing fresh fruits and vegetables	kg.	16%
1521 10 19	----	Other	kg.	16%
1521 10 90	---	Other	kg.	16%
1521 90	-	*Other:*		
1521 90 10	---	Beewax whether or not coloured	kg.	16%
1521 90 20	---	Shellac wax whether or not coloured	kg.	16%
1521 90 90	---	Other	kg.	16%
1522		DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES		
1522 00	-	*Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes:*		
1522 00 10	---	Degras	kg.	16%
1522 00 20	---	Soap stocks	kg.	16%
1522 00 90	---	Other	kg.	16%

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTES

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

2. In this Section the expression, "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

CHAPTER 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

NOTES

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

3. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

4. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUB-HEADING NOTES

1. For the purposes of sub-heading 1602 10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This sub-heading takes precedence over all other sub-headings of heading 1602.

2. The fish and crustaceans specified in the sub-headings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1601 00 00		SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	kg.	16%
1602		OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD		
1602 10 00	-	Homogenised preparations	kg.	16%
1602 20 00	-	Of liver of any animal	kg.	16%
	-	*Of poultry of heading* 0105:		
1602 31 00	--	Of turkeys	kg.	16%
1602 32 00	--	Of fowls of the species *Gallus domesticus*	kg.	16%
1602 39 00	--	Other	kg.	16%
	-	*Of swine* :		
1602 41 00	--	Hams and cuts thereof	kg.	16%
1602 42 00	--	Shoulders and cuts thereof	kg.	16%
1602 49 00	--	Other, including mixtures	kg.	16%
1602 50 00	-	Of bovine animals	kg.	16%
1602 90 00	-	Other, including preparations of blood of any animal	kg.	16%
1603		EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		
1603 00	-	*Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:*		
1603 00 10	---	Extracts and juices of meat	kg.	16%
1603 00 20	---	Extracts of fish	kg.	16%
1603 00 90	---	Other	kg.	16%
1604		PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS		
	-	*Fish, whole or in pieces, but not minced :*		
1604 11 00	--	Salmon	kg.	16%
1604 12	--	*Herrings:*		
1604 12 10	---	Pickled	kg.	16%
1604 12 90	---	Other	kg.	16%
1604 13	--	*Sardines, sardinella and brisling or sprats:*		
1604 13 10	---	Sardines, sardinella and brisling	kg.	16%
1604 13 20	---	Sprats	kg.	16%
1604 14	--	*Tunan, skipjack and bonito (Sarda spp.):*		
1604 14 10	---	Tunas	kg.	16%
1604 14 90	---	Other	kg.	16%
1604 15 00	--	Mackerel	kg.	16%
1604 16 00	--	Anchovies	kg.	16%
1604 19 00	--	Other	kg.	16%
1604 20 00	-	Other prepared or preserved fish	kg.	16%
1604 30 00	-	Caviar and caviar substitutes	kg.	16%
1605		CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED		
1605 10 00	-	Crab	kg.	16%
1605 20 00	-	Shrimps and prawns	kg.	16%
1605 30 00	-	Lobster	kg.	16%
1605 40 00	-	Other crustaceans	kg.	16%
1605 90	-	*Other:*		
1605 90 10	---	Clams	kg.	16%
1605 90 20	---	Squid, octopus and cuttlefish	kg.	16%
1605 90 30	---	Oysters	kg.	16%
1605 90 90	---	Other	kg.	16%

CHAPTER 17

Sugars and sugar confectionery

NOTES

1. This Chapter does not cover:

(*a*) sugar confectionery containing cocoa (heading 1806);

(*b*) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or

(*c*) medicaments or other products of Chapter 30.

2. For the purposes of this Chapter,—

(*a*) "khandsari sugar" means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed;

(*b*) "palmyra sugar" means sugar manufactured from the juice of the palmyra palm or from jaggery obtained by boiling the juice of the palmyra palm.

3. In relation to products of heading 1702, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

SUB-HEADING NOTES

1. For the purposes of sub-headings 1701 11 and 1701 12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

2. For the purposes of sub-heading 1701 11 or 1701 12 or 1701 91, "sugar" means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105°C would be more than 90.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1701		CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM		
	-	*Raw sugar not containing added flavouring or colouring matter :*		
1701 11	--	*Cane sugar:*		
1701 11 10	---	Cane jaggery	kg.	16%
1701 11 20	---	Khandasari sugar	kg.	Nil
1701 11 90	---	Other	kg.	16%
1701 12 00	--	Beet sugar	kg.	16%
	-	*Other :*		
1701 91 00	--	Refined sugar containing added flavouring or colouring matter	kg.	16%
1701 99	--	*Other:*		
1701 99 10	---	Sugar cubes	kg.	16%
1701 99 90	---	Other	kg.	16%
1702		OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Lactose and lactose syrup:*		
1702 11	--	*Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:*		
1702 11 10	---	In solid form	kg.	16%
1702 11 90	---	Other	kg.	16%
1702 19	--	*Other:*		
1702 19 10	---	In solid form	kg.	16%
1702 19 90	---	Other	kg.	16%
1702 20	-	*Maple sugar and maple syrup:*		
1702 20 10	---	In solid form	kg.	16%
1702 20 90	---	Other	kg.	16%
1702 30	-	*Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:*		
1702 30 10	---	Glucose, liquid	kg.	16%
1702 30 20	---	Glucose, solid	kg.	16%
	---	*Dextrose:*		
1702 30 31	----	In solid form	kg.	16%
1702 30 39	----	Other	kg.	16%
1702 40	-	*Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar :*		
1702 40 10	---	Glucose, liquid	kg.	16%
1702 40 20	---	Glucose, solid	kg.	16%
	---	*Dextrose:*		
1702 40 31	----	In solid form	kg.	16%
1702 40 39	----	Other	kg.	16%
1702 50 00	-	Chemically pure fructose	kg.	16%
1702 60	-	*Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:*		
1702 60 10	---	In solid form	kg.	16%
1702 60 90	---	Other	kg.	16%
1702 90	-	*Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:*		
1702 90 10	---	Palmyra sugar	kg.	Nil
1702 90 20	---	Chemically pure maltose	kg.	16%
1702 90 30	---	Artificial honey, whether or not mixed with natural honey	kg.	16%
1702 90 40	---	Caramel	kg.	16%
1702 90 50	---	Insulin syrup	kg.	16%
1702 90 90	---	Other	kg.	16%
1703		MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR		
1703 10 00	-	Cane molasses	kg.	Rs. 500 per tonne
1703 90	-	*Other :*		
1703 90 10	---	Molasses, edible	kg.	Rs. 500 per tonne
1703 90 90	---	Other	kg.	Rs. 500 per tonne
1704		SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA		
1704 10 00	-	Chewing gum, whether or not sugar coated	kg.	16%
1704 90	-	*Other:*		
1704 90 10	---	Jelly confectionery	kg.	16%
1704 90 20	---	Boiled sweets, whether or not filled	kg.	16%
1704 90 30	---	Toffees, caramels and similar sweets	kg.	16%
1704 90 90	---	Other	kg.	16%

CHAPTER 18

Cocoa and cocoa preparations

NOTES

1. This Chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.

2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

3. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item		Description of goods	Units	Rate of duty
(1)		(2)	(3)	(4)
1801 00 00		COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	kg.	16%
1802 00 00		COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	kg.	16%
1803		COCOA PASTE, WHETHER OR NOT DEFATTED		
1803 10 00	-	Not defatted	kg.	16%
1803 20 00	-	Wholly or partly defatted	kg.	16%
1804 00 00		COCOA BUTTER, FAT AND OIL	kg.	16%
1805 00 00		COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	kg.	16%
1806		CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA		
1806 10 00	-	Cocoa powder, containing added sugar or other sweetening matter	kg.	16%
1806 20 00	-	Other preparations in blocks, slabs or bars weighing more than 2 kg. or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	kg.	16%
	-	*Other, in blocks, slabs or bars :*		
1806 31 00	--	Filled	kg.	16%
1806 32 00	--	Not filled	kg.	16%
1806 90	-	*Other:*		
1806 90 10	---	Chocolate and chocolate products	kg.	16%
1806 90 20	---	Sugar confectionery containing cocoa	kg.	16%
1806 90 30	---	Spreads containing cocoa	kg.	16%
1806 90 40	---	Preparations containing cocoa for making beverages	kg.	16%
1806 90 90	---	Other	kg.	16%

CHAPTER 19

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

NOTES

1. This Chapter does not cover :

(*a*) except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(*b*) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or

(*c*) medicaments or other products of Chapter 30.

2. For the purposes of heading 1901:

(*a*) the term "groats" means cereal groats of Chapter 11;

(*b*) the terms "flour" and "meal" mean :

(*1*) cereal flour and meal of Chapter 11, and

(*2*) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).

4. For the purposes of heading 1904, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of, or Notes to, Chapter 10 or 11.

5. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1901		MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1901 10	-	*Preparations for infant use, put up for retail sale:*		
1901 10 10	---	Malted milk (including powder)	kg.	Nil
1901 10 90	---	Other	kg.	Nil
1901 20 00	-	Mixes and doughs for the preparation of bakers' wares of heading 1905	kg.	16%
1901 90	-	*Other:*		
1901 90 10	---	Malt extract	kg.	16%
1901 90 90	---	Other	kg.	16%
1902		PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Uncooked pasta, not stuffed or otherwise prepared:*		
1902 11 00	--	Containing eggs	kg.	16%
1902 19 00	--	Other	kg.	16%
1902 20	-	*Stuffed pasta, whether or not cooked or otherwise prepared:*		
1902 20 10	---	Cooked	kg.	16%
1902 20 90	---	Other	kg.	16%
1902 30	-	*Other Pasta:*		
1902 30 10	---	Dried	kg.	16%
1902 30 90	---	Other	kg.	16%
1902 40	-	*Couscous:*		
1902 40 10	---	Unprepared	kg.	16%
1902 40 90	---	Other	kg.	16%
1903 00 00		TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	kg.	Nil
1904		PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN)] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1904 10	-	*Prepared foods, obtained by the swelling or roasting of cereals or cereal products:*		
1904 10 10	---	Corn flakes	kg.	16%
1904 10 20	---	Paws, Mudi and the like	kg.	16%
1904 10 30	---	Bulgur wheat	kg.	16%
1904 10 90	---	Other	kg.	16%
1904 20 00	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg.	16%
1904 30 00	-	Bulgur wheat	kg.	16%
1904 90 00	-	Other	kg.	16%
1905		BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS		
1905 10 00	-	Crispbread	kg.	Nil
1905 20 00	-	Gingerbread and the like	kg.	Nil
	-	*Sweet biscuits; waffles and wafers:*		
1905 31 00	--	Sweet biscuits	kg.	16%
1905 32	--	*Waffles and wafers:*		
	---	*Communion wafers:*		
1905 32 11	----	Coated with chocolate or containing chocolate	kg.	16%
1905 32 19	----	Other	kg.	16%
1905 32 90	---	Other	kg.	16%
1905 40 00	-	Rusks, toasted bread and similar toasted products	kg.	Nil
1905 90	-	*Other:*		
1905 90 10	---	Pastries and cakes	kg.	16%
1905 90 20	---	Biscuits not elsewhere specified or included	kg.	16%
1905 90 30	---	Extruded or expanded products, savoury or salted	kg.	Nil
1905 90 40	---	Papad	kg.	Nil
1905 90 90	---	Other	kg.	Nil

CHAPTER 20

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

NOTES

1. This Chapter does not cover :

(*a*) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(*b*) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or

(*c*) homogenised composite food preparations of heading 2104.

2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).

3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(*a*).

4. Tomato juice, the dry weight content of which is 7% or more is to be classified in heading 2002.

5. For the purposes of heading 2007, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 2009, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (*see* Note 2 to Chapter 22) not exceeding 0.5% volume.

7. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

8. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUB-HEADING NOTES

1. For the purposes of sub-heading 2005 10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 2005 10 takes precedence over all other sub-headings of heading 2005.

2. For the purposes of sub-heading 2007 10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Sub-heading 2007 10 takes precedence over all other sub-headings of heading 2007.

3. For the purposes of sub-headings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID		
2001 10 00	- Cucumbers and gherkins	kg.	16%
2001 90 00	- Other	kg.	16%
2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
2002 10 00	- Tomatoes, whole or in pieces	kg.	16%
2002 90 00	- Other	kg.	16%
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
2003 10 00	- Mushrooms of the genus *Agaricus*	kg.	16%
2003 20 00	- Truffles	kg.	16%
2003 90 00	- Other	kg.	16%
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006		
2004 10 00	- Potatoes	kg.	16%
2004 90 00	- Other vegetables and mixtures of vegetables	kg.	16%
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 2006		
2005 10 00	- Homogenised vegetables	kg.	16%
2005 20 00	- Potatoes	kg.	16%
2005 40 00	- Peas *(pisum, sativum)*	kg.	16%
	- *Beans (Vigna spp., Phaseolus spp.):*		
2005 51 00	-- Beans, shelled	kg.	16%
2005 59 00	-- Other	kg.	16%
2005 60 00	- Asparagus	kg.	16%
2005 70 00	- Olives	kg.	16%
2005 80 00	- Sweet corn *(Zea mays var. saccharata)*	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2005 90 00	-	Other vegetables and mixtures of vegetables	kg.	16%
2006 00 00		VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)	kg.	16%
2007		JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
2007 10 00	-	Homogenised preparations	kg.	16%
	-	*Other :*		
2007 91 00	--	Citrus fruit	kg.	16%
2007 99	--	*Other:*		
2007 99 10	---	Mango	kg.	16%
2007 99 20	---	Guava	kg.	16%
2007 99 30	---	Pine apple	kg.	16%
2007 99 40	---	Apple	kg.	16%
2007 99 90	---	Other	kg.	16%
2008		FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	-	***Nuts, ground-nuts and other seeds, whether or not mixed together :***		
2008 11 00	--	Ground-nuts	kg.	16%
2008 19	--	*Other, including mixtures:*		
2008 19 10	---	Cashew nut, roasted, salted or roasted and salted	kg.	16%
2008 19 20	---	Other roasted nuts and seeds	kg.	16%
2008 19 30	---	Other nuts, otherwise prepared or preserved	kg.	16%
2008 19 40	---	Other roasted and fried vegetable products	kg.	16%
2008 19 90	---	Other	kg.	16%
2008 20 00	-	Pineapples	kg.	16%
2008 30	-	*Citrus fruit:*		
2008 30 10	---	Orange	kg.	16%
2008 30 90	---	Other	kg.	16%
2008 40 00	-	Pears	kg.	16%
2008 50 00	-	Apricots	kg.	16%
2008 60 00	-	Cherries	kg.	16%
2008 70 00	-	Peaches, including nectarines	kg.	16%
2008 80 00	-	Strawberries	kg.	16%
	-	***Other, including mixtures other than those of sub-heading*** 2008 19 :		
2008 91 00	--	Palm hearts	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2008 92 00	-- Mixtures	kg.	16%
2008 99	-- *Other:*		
	--- *Squash :*		
2008 99 11	---- Mango	kg.	16%
2008 99 12	---- Lemon	kg.	16%
2008 99 13	---- Orange	kg.	16%
2008 99 14	---- Pineapple	kg.	16%
2008 99 19	---- Other	kg.	16%
	--- *Other :*		
2008 99 91	---- Fruit cocktail	kg.	16%
2008 99 92	---- Grapes	kg.	16%
2008 99 93	---- Apples	kg.	16%
2008 99 94	---- Guava	kg.	16%
2008 99 99	---- Other	kg.	16%
2009	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	- *Orange juice :*		
2009 11 00	-- Frozen	kg.	16%
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	kg.	16%
2009 19 00	-- Other	kg.	16%
	- *Grapefruit juice:*		
2009 21 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 29 00	-- Other	kg.	16%
	- *Juice of any other single citrus fruit:*		
2009 31 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 39 00	-- Other	kg.	16%
	- *Pineapple juice:*		
2009 41 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 49 00	-- Other	kg.	16%
2009 50 00	- Tomato juice	kg.	16%
	- *Grape juice (including grape must):*		
2009 61 00	-- Of a Brix value not exceeding 30	kg.	16%
2009 69 00	-- Other	kg.	16%
	- *Apple juice:*		
2009 71 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 79 00	-- Other	kg.	16%
2009 80	- *Juice of any other single fruit or vegetable:*		
2009 80 10	--- Mango juice	kg.	16%
2009 80 90	--- Other	kg.	16%
2009 90 00	- Mixtures of juices	kg.	16%

CHAPTER 21

Miscellaneous edible preparations

NOTES

1. This Chapter does not cover:

(*a*) mixed vegetables of heading 0712;

(*b*) roasted coffee substitutes containing coffee in any proportion (heading 0901);

(*c*) flavoured tea (heading 0902);

(*d*) spices or other products of headings 0904 to 0910;

(*e*) food preparations, other than the products described in heading 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(*f*) yeast put up as a medicament or other products of heading 3003 or 3004; or

(*g*) prepared enzymes of heading 3507.

2. Extracts of the substitutes referred to in Note 1(*b*) above are to be classified in heading 2101.

3. For the purposes of heading 2104, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

4. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

5. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUPPLEMENTRY NOTES

1. In this Chapter, "Pan masala" means any preparation containing betel-nuts and any one or more of the following ingredients, namely:—

lime and katha (catechu), but not tobacco, whether or not containing any other ingredient, such as cardamom, copra or menthol.

2. In this Chapter, "betel-nut product known as *Supari*" means any preparation containing betel-nuts, but not containing any one or more of the following ingredients, namely:—

lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

3. For the purposes of tariff item 2106 90 11, the expression "Sharbat" means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, Khus, Kevara, but not including aerated preparations.

4. Tariff item 2106 90 50, *inter alia*, includes preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.

5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), *inter alia*, includes:

(*a*) protein concentrates and textured protein substances;

(*b*) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;

(*c*) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption;

(*d*) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;

(*e*) flavouring powders for making beverages, whether or not sweetened;

(*f*) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;

(*g*) preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes;

(*h*) pre-cooked rice, cooked either fully or partially and their dehydrates; and

(*i*) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.

6. Tariff item 2106 90 99 includes sweet meats commonly known as "Misthans" or "Mithai" or called by any other name. They also include products commonly known as "Namkeens", "mixtures", "Bhujia", "Chabena" or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF		
	- *Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:*		
2101 11	-- *Extracts, essences and concentrates:*		
2101 11 10	--- Instant coffee, flavoured	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2101 11 20	---	Instant coffee, not flavoured	kg.	16%
2101 11 30	---	Coffee aroma	kg.	16%
2101 11 90	---	Other	kg.	16%
2101 12 00	--	Preparations with basis of extracts, essences, concentrates or with a basis of coffee	kg.	16%
2101 20	-	*Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:*		
2101 20 10	---	Instant tea	kg.	16%
2101 20 20	---	Quick brewing black tea	kg.	16%
2101 20 30	---	Tea aroma	kg.	16%
2101 20 90	---	Other	kg.	16%
2101 30	-	*Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:*		
2101 30 10	---	Roasted chicory	kg.	Nil
2101 30 20	---	Roasted coffee substitutes	kg.	Nil
2101 30 90	---	Other	kg.	Nil
2102		YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS		
2102 10	-	*Active yeasts:*		
2102 10 10	---	Culture yeast	kg.	16%
2102 10 20	---	Baker's yeast	kg.	16%
2102 10 90	---	Other	kg.	16%
2102 20 00	-	Inactive yeasts, other single-cell micro-organisms, dead	kg.	16%
2102 30 00	-	Prepared baking powders	kg.	16%
2103		SAUCES AND PREPARATIONS THEREFOR, MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD		
2103 10 00	-	Soya sauce	kg.	16%
2103 30 00	-	Tomato ketchup and other tomato sauces	kg.	16%
2103 30 00	-	Mustard flour and meal and prepared mustard	kg.	16%
2103 90	-	*Other:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2103 90 10	---	Curry paste	kg.	16%
2103 90 20	---	Chilli sauce	kg.	16%
2103 90 30	---	Mayonnaise and salad dressings	kg.	16%
2103 90 40	---	Mixed, condiments and mixed seasoning	kg.	16%
2103 90 90	---	Other	kg.	16%
2104		SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS		
2104 10	-	*Soups and broths and preparations therefor:*		
2104 10 10	---	Dried	kg.	16%
2104 10 90	---	Other	kg.	16%
2104 20 00	-	Homogenised composite food preparations	kg.	16%
2105 00 00		ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	kg.	16%
2106		FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED		
2106 10 00	-	Protein concentrates and textured protein substances	kg.	16%
2106 90	-	*Other:*		
	---	*Soft drink concentrates:*		
2106 90 11	----	Sharbat	kg.	16%
2106 90 19	----	Other	kg.	16%
2106 90 20	---	Pan masala	kg.	16%
2106 90 30	---	Betel nut product known as "*Supari*"	kg.	16%
2106 90 40	---	Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	kg.	16%
2106 90 50	---	Compound preparations for making non-alcoholic beverages	kg.	16%
2106 90 60	---	Food flavouring material	kg.	16%
2106 90 70	---	Churna for pan	kg.	16%
2106 90 80	---	Custard powder	kg.	16%
	---	*Other :*		
2106 90 91	----	Diabetic foods	kg.	16%
2106 90 92	----	Sterilized or pasteurized miltone	kg.	Nil
2106 90 99	----	Other	kg.	16%

CHAPTER 22

Beverages, spirits and vinegar

NOTES

1. This Chapter does not cover:

(*a*) products falling thereunder (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);

(*b*) sea water (heading 2501);

(*c*) distilled or conductivity water or water of similar purity (heading 2851);

(*d*) acetic acid of concentration exceeding 10 % by weight of acetic acid (heading 2915);

(*e*) medicaments of heading 3003 or 3004; or

(*f*) perfumery or toilet preparations (Chapter 33).

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

3. For the purposes of heading 2202, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

4. This Chapter does not cover alcoholic liquors for human consumption.

5. In relation to waters, including natural or artificial mineral waters of heading 2201 and waters, including mineral waters of heading 2202 processes, such as filteration, purification of any other process or any one or more of these processes, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

6. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW		
2201 10	- *Mineral waters and aerated waters:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2201 10 10	---	Mineral waters	1	16%
2201 10 20	---	Aerated waters	1	16%
2201 90	-	*Other:*		
2201 90 10	---	Ice and snow	1	Nil
2201 90 90	---	Other	1	Nil
2202		WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 2009		
2202 10	-	*Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:*		
2202 10 10	---	Aerated waters	1	16%
2202 10 20	---	Lemonade	1	16%
2202 10 90	---	Other	1	16%
2202 90	-	*Other:*		
2202 90 10	---	Soya milk drinks, whether or not sweetened or flavoured	1	Nil
2202 90 20	---	Fruit pulp or fruit juice based drinks	1	16%
2202 90 30	---	Beverages containing milk	1	16%
2202 90 90	---	Other	1	16%
2203 00 00				
2204				
2204 10 00	-			
	-			
2204 21	--			
2204 21 10	---			
2204 21 20	---			
2204 21 90	---			
2204 29	--			
2204 29 10	---			
2204 29 20	---			
2204 29 90	---			
2204 30 00	-			
2205				
2205 10 00	-			
2205 90 00	-			
2206 00 00				
2207		ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2207 10	-			
2207 10 11	----			
2207 10 19	----			
2207 10 90	---			
2207 20 00	-	Ethyl alcohol and other spirits, denatured, of any strength	1	16%
2208				
2208 20	-			
2208 20 10	---			
2208 20 20	---			
2208 20 90	---			
2208 30	-			
2208 30 10	---			
2208 30 20	---			
2208 30 30	---			
2208 30 90	---			
2208 40	-			
2208 40 10	---			
2208 40 20	---			
2208 50	-			
2208 50 10	---			
2208 50 20	---			
2208 60 00	-			
2208 70	-			
2208 70 10	---			
2208 70 20	---			
2208 90	-			
2208 90 10	---			
2208 90 20	---			
2208 90 90	---			
2209		VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID		
2209 00	-	*Vinegar and substitutes for vinegar obtained from acetic acid:*		
2209 00 10	---	Brewed vinegar	1	16%
2209 00 20	---	Synthetic vinegar	1	16%
2209 00 90	---	Other	1	16%

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

NOTE

Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

SUB-HEADING NOTE

For the purposes of sub-heading 2306 41, the expression "low erucic acid rape or colza seeds" means seeds as defined in sub-heading Note to Chapter 12.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2301		FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES		
2301 10	-	*Flours, meals and pellets, of meat or meat offal; greaves:*		
2301 10 10	---	Meat meals and pellets (including tankage)	kg.	Nil
2301 10 90	---	Other (including greaves)	kg.	Nil
2301 20	-	*Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:*		
	---	*Fish meal, unfit for human consumption:*		
2301 20 11	----	In powder form	kg.	Nil
2301 20 19	----	Other	kg.	Nil
2301 20 90	---	Other	kg.	Nil
2302		BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS		
2302 10	-	*Of maize (corn):*		
2302 10 10	---	Maize bran	kg.	Nil
2302 10 90	---	Other	kg.	Nil
2302 20	-	*Of rice:*		
2302 20 10	---	De-oiled rice bran	kg.	Nil
2302 20 20	---	Rice bran, raw	kg.	Nil
2302 20 90	---	Other	kg.	Nil
2302 30 00	-	Of wheat	kg.	Nil
2302 40 00	-	Of other cereals	kg.	Nil
2302 50 00	-	Of leguminous plants	kg.	Nil
2303		RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS		
2303 10 00	-	Residues of starch manufacture and similar residues	kg.	Nil
2303 20 00	-	Beet-pulp, bagasse and other waste of sugar manufacture	kg.	Nil
2303 30 00	-	Brewing or distilling dregs and waste	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2304		OIL-CAKE AND OTHER SOLID RESIDUES WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYABEAN OIL		
2304 00	-	*Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil:*		
2304 00 10	---	Oil-cake and oil-cake meal of soyabean, expeller variety	kg.	Nil
2304 00 20	---	Oil-cake of soyabean, solvent extracted (defatted) variety	kg.	Nil
2304 00 30	---	Meal of soyabean, solvent extracted (defatted)	kg.	Nil
2304 00 90	---	Other	kg.	Nil
2305		OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL		
2305 00	-	*Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil:*		
2305 00 10	---	Oil-cake and oil-cake meal of ground-nut, expeller variety	kg.	Nil
2305 00 20	---	Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	kg.	Nil
2305 00 90	---	Other	kg.	Nil
2306		OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 2304 OR 2305		
2306 10	-	*Of cotton seeds:*		
2306 10 10	---	Oil-cake and oil-cake meal, decorticated, expeller variety	kg.	Nil
2306 10 20	---	Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	kg.	Nil
2306 10 30	---	Oil-cake and oil-cake meal, undecorticated, expeller variety	kg.	Nil
2306 10 40	---	Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	kg.	Nil
2306 10 90	---	Other	kg.	Nil
2306 20	-	*Of linseed:*		
2306 20 10	---	Oil-cake and oil-cake meal, expeller variety	kg.	Nil
2306 20 20	---	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	Nil
2306 20 90	---	Other	kg.	Nil
2306 30	-	*Of sunflower seeds:*		
2306 30 10	---	Oil-cake and oil-cake meal, expeller variety	kg.	Nil
2306 30 20	---	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	Nil
2306 30 90	---	Other	kg.	Nil
	-	*Of rape or colza seeds:*		
2306 41 00	--	Of low erucic acid rape or colza seeds	kg.	Nil
2306 49 00	--	Other	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2306 50	-	*Of coconut or copra:*		
2306 50 10	---	Oil-cake and oil-cake meal, expeller variety	kg.	Nil
2306 50 20	---	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	Nil
2306 50 90	---	Other	kg.	Nil
2306 60 00	-	Of palm nuts or kernels	kg.	Nil
2306 70 00	-	Of maize (corn) germ	kg.	Nil
2306 90	-	*Other:*		
	---	*Oil-cake and oil-cake meal, expeller variety:*		
2306 90 11	----	Of mowra seeds	kg.	Nil
2306 90 12	----	Of mustard seeds	kg.	Nil
2306 90 13	----	Of niger seeds	kg.	Nil
2306 90 14	----	Of seasamum seeds	kg.	Nil
2306 90 15	----	Of mango kernel	kg.	Nil
2306 90 16	----	Of sal (de-oiled)	kg.	Nil
2306 90 17	----	Of castor seeds	kg.	Nil
2306 90 18	----	Of neem seeds	kg.	Nil
2306 90 19	----	Of other seeds	kg.	Nil
	---	*Oil-cake and oil-cake meal, solvent extracted (defatted) variety:*		
2306 90 21	----	Of mustard seeds	kg.	Nil
2306 90 22	----	Of niger seeds	kg.	Nil
2306 90 23	----	Of cardi seeds	kg.	Nil
2306 90 24	----	Of seasamum seeds	kg.	Nil
2306 90 25	----	Of mango kernel	kg.	Nil
2306 90 26	----	Of sal (de-oiled)	kg.	Nil
2306 90 27	----	Of castor seeds	kg.	Nil
2306 90 28	----	Of neem seeds	kg.	Nil
2306 90 29	----	Of other seeds	kg.	Nil
2306 90 30	---	Residues babool seed extraction	kg.	Nil
2306 90 90	---	Other	kg.	Nil
2307 00 00		WINE LEES; ARGOL	kg.	Nil
2308 00 00		VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	kg.	Nil
2309		PREPARATIONS OF A KIND USED IN ANIMAL FEEDING		
2309 10 00	-	Dog or cat food, put up for retail sale	kg.	Nil
2309 90	-	*Other:*		
2309 90 10	---	Compounded animal feed	kg.	Nil
2309 90 20	---	Concentrates for compound animal feed	kg.	Nil
	---	*Feeds for fish (prawn, etc.):*		
2309 90 31	----	Prawn and shrimps feed	kg.	Nil
2309 90 32	----	Fish meal in powdered form	kg.	Nil
2309 90 39	----	Other	kg.	Nil
2309 90 90	---	Other	kg.	Nil

CHAPTER 24

Tobacco and manufactured tobacco substitutes

NOTES

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

2. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

3. In relation to products of heading 2401or 2402 or 2403, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

4. In this Chapter, "Pan masala containing tobacco", commonly known as 'gutkha' or by any other name, included in tariff item 2403 99 90, means any preparation containing betel-nuts and tobacco and any one or more of the following ingredients, namely:-

(*i*) lime; and

(*ii*) *kattha* (catechu),

whether or not containing any other ingredients, such as cardamom, copra and menthol.

SUPPLEMENTRY NOTES

For the purposes of this Chapter:

(*1*) "tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

(*2*) "cut-tobacco" means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine-rolled cigarettes.

(*3*) "smoking mixtures for pipes and cigarettes" of sub-heading 2403 10 does not cover "Gudaku".

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2401		UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	-	*Tobacco, not stemmed or stripped :*		
2401 10 10	---	Flue cured virginia tobacco	kg.	26%
2401 10 20	---	Sun cured country (natu) tobacco	kg.	26%
2401 10 30	---	Sun cured virginia tobacco	kg.	26%
2401 10 40	---	Burley tobacco	kg.	26%
2401 10 50	---	Tobacco for manufacture of biris, not stemmed	kg.	26%
2401 10 60	---	Tobacco for manufacture of chewing tobacco	kg.	26%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2401 10 70	---	Tobacco for manufacture of cigar and cheroot	kg.	26%
2401 10 80	---	Tobacco for manufacture of hookah tobacco	kg.	26%
2401 10 90	---	Other	kg.	26%
2401 20	-	*Tobacco, partly or wholly stemmed or stripped :*		
2401 20 10	---	Flue cured virginia tobacco	kg.	26%
2401 20 20	---	Sun cured country (natu) tobacco	kg.	26%
2401 20 30	---	Sun cured virginia tobacco	kg.	26%
2401 20 40	---	Burley tobacco	kg.	26%
2401 20 50	---	Tobacco for manufacture of biris	kg.	26%
2401 20 60	---	Tobacco for manufacture of chewing tobacco	kg.	26%
2401 20 70	---	Tobacco for manufacture of cigar and cheroot	kg.	26%
2401 20 80	---	Tobacco for manufacture of hookah tobacco	kg.	26%
2401 20 90	---	Other	kg.	26%
2401 30 00	-	Tobacco refuse	kg.	26%
2402		CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
2402 10	-	*Cigars, cheroots and cigarillos, containing tobacco :*		
2402 10 10	---	Cigar and cheroots	Tu	16%
2402 10 20	---	Cigarillos	Tu	16%
2402 20	-	*Cigarettes, containing tobacco :*		
2402 20 10	---	Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	Rs. 115 per thousand
2402 20 20	---	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	Rs. 390 per thousand
2402 20 30	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	Tu	Rs. 580 per thousand
2402 20 40	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	Rs. 945 per thousand

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2402 20 50	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	T u	Rs. 1,260 per thousand
2402 20 90	---	Other	Tu	Rs.1,545 per thousand
2402 90	-	*Other:*		
2402 90 10	---	Cigarettes of tobacco substitutes	Tu	Rs.1,000 per thousand
2402 90 20	---	Cigarillos of tobacco substitutes	Tu	16%
2402 90 90	---	Other	Tu	16%
2403		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES		
2403 10	-	*Smoking tobacco, whether or not containing tobacco substitutes in any proportion :*		
2403 10 10	---	Hookah or gudaku tobacco	kg.	34%
2403 10 20	---	Smoking mixtures for pipes and cigarettes	kg.	300%
	---	*Biris:*		
2403 10 31	----	Other than paper rolled biris, manufactured without the aid of machine	Tu	Rs.6 per thousand
2403 10 39	----	Other	Tu	Rs.15 per thousand
2403 10 90	---	Other	kg.	34%
	-	*Other :*		
2403 91 00	--	"Homogenised" or "reconstituted" tobacco	kg.	34%
2403 99	--	*Other :*		
2403 99 10	---	Chewing tobacco	kg.	34%
2403 99 20	---	Preparations containing chewing tobacco	kg.	34%
2403 99 30	---	Jarda scented tobacco	kg.	34%
2403 99 40	---	Snuff	kg.	34%
2403 99 50	---	Preparations containing snuff	kg.	34%
2403 99 60	---	Tobacco extracts and essence	kg.	34%
2403 99 70	---	Cut-tobacco	kg.	Rs.50 per kg.
2403 99 90	---	Other	kg.	34%

SECTION V

MINERAL PRODUCTS

CHAPTER 25

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

NOTES

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

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

2. This Chapter does not cover :

(*a*) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 2802);

(*b*) earth colours containing 70% or more by weight of combined iron evaluated at Fe_2O_3 (heading 2821);

(*c*) medicaments and other products of Chapter 30;

(*d*) perfumery, cosmetic or toilet preparations (Chapter 33);

(*e*) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);

(*f*) precious or semi-precious stones (heading 7102 or 7103);

(*g*) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);

(*h*) billiard chalks (heading 9504); or

(*ij*) writing or drawing chalks and tailors' chalks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.

4. Heading 2530 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

5. In relation to marble slabs of heading 2515, if a manufacturer clears irregularly shaped marbles, he shall have the option to discharge the duty on the slabs by treating one

cubic metre of marble blocks as equivalent to 30 square metres of marble slabs, the volume of the blocks being determined with reference to the maximum length, width and height of the block.

SUPPLEMENTARY NOTE

In heading 2523, "sagol" means cement obtained by heating limestone and burnt coal in a kiln; and "ashmoh" means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2501	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE FLOWING AGENTS; SEA WATER		
2501 00 -	*Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; Sea water:*		
2501 00 10 ---	Common salt (including iodised salt)	kg.	Nil
2501 00 20 ---	Rock salt	kg.	Nil
2501 00 90 ---	Other	kg.	Nil
2502 00 00	UNROASTED IRON PYRITES	kg.	Nil
2503	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLODIAL SULPHUR		
2503 00 -	*Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and collodial sulphur:*		
2503 00 10 ---	Sulphur recovered as by-product in refining of crude oil	kg.	Nil
2503 00 90 ---	Other	kg.	Nil[1]
2504	NATURAL GRAPHITE		
2504 10 -	*In powder or in flakes:*		
2504 10 10 ---	Graphite, crystalline	kg.	Nil
2504 10 20 ---	Graphite, amorphous	kg.	Nil
2504 10 90 ---	Other	kg.	Nil
2504 90 -	*Other:*		
2504 90 10 ---	Graphite, micronised	kg.	Nil
2504 90 90 ---	Other	kg.	Nil
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26		
2505 10 -	*Silica sands and quartz sands:*		
---	*Silica sands:*		
2505 10 11 ----	Processed (white)	kg.	Nil
2505 10 12 ----	Processed (brown)	kg.	Nil
2505 10 19 ----	Other	kg.	Nil
2505 10 20 ---	Quartz sands	kg.	Nil
2505 90 00 -	Other	kg.	Nil
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
2506 10 -	*Quartz:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2506 10 10	---	In lumps	kg.	Nil
2506 10 20	---	In powder	kg.	Nil
	-	*Quartzite :*		
2506 21	--	*Crude or roughly trimmed:*		
2506 21 10	---	In lumps	kg.	Nil
2506 21 20	---	In powder	kg.	Nil
2506 21 90	---	Other	kg.	Nil
2506 29 00	--	Other	kg.	Nil
2507		KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED		
2507 00	-	*Kaolin and other kaolinic clays, whether or not calcined:*		
2507 00 10	---	Crude	kg.	Nil
	---	*Other:*		
2507 00 21	----	Pharmaceutical grade	kg.	Nil
2507 00 22	----	Ceramic grade	kg.	Nil
2507 00 29	----	Other	kg.	Nil
2508		OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS		
2508 10	-	*Bentonite:*		
2508 10 10	---	Crude	kg.	Nil
2508 10 90	---	Other (includes processed, activated and ground)	kg.	Nil
2508 20	-	*Decolourising earths and fuller's earth:*		
2508 20 10	---	Processed (including activated)	kg.	Nil
2508 20 90	---	Other	kg.	Nil
2508 30	-	*Fire clay:*		
2508 30 10	---	Non-plastic	kg.	Nil
2508 30 20	---	Semi-plastic	kg.	Nil
2508 30 30	---	Plastic	kg.	Nil
2508 30 90	---	Other	kg.	Nil
2508 40	-	*Other clays:*		
2508 40 10	---	Ball clay	kg.	Nil
2508 40 20	---	Earth clay	kg.	Nil
2508 40 90	---	Other	kg.	Nil
2508 50	-	*Andalusite, kyanite and sillimanite:*		
2508 50 10	---	Andalusite	kg.	Nil
	---	*Kyanite:*		
2508 50 21	----	Crude, other than calcined	kg.	Nil
2508 50 22	----	Processed, other than calcined (washed or ground or screened or beneficiated)	kg.	Nil
2508 50 23	----	Calcined	kg.	Nil
	---	*Sillimanite:*		
2508 50 31	----	Lumps	kg.	Nil
2508 50 32	----	Fines (including sand)	kg.	Nil
2508 50 39	----	Other	kg.	Nil
2508 60 00	-	Mullite	kg.	Nil
2508 70 00	-	Chamotte or dinas earths	kg.	Nil
2509 00 00		CHALK	kg.	Nil
2510		NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK		
2510 10	-	*Unground:*		
2510 10 10	---	Natural calcium phosphate	kg.	Nil
2510 10 20	---	Natural aluminium calcium phosphate	kg.	Nil
2510 10 30	---	Natural calcium phosphate apatite	kg.	Nil
2510 10 90	---	Other	kg.	Nil
2510 20	-	*Ground:*		
2510 20 10	---	Natural calcium phosphates	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2510 20 20	---	Natural aluminium calcium phosphate	kg.	Nil
2510 20 30	---	Natural calcium phosphates apatite	kg.	Nil
2510 20 90	---	Other	kg.	Nil
2511		NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 2816		
2511 10	-	*Natural barium sulphate (barytes):*		
2511 10 10	---	Lumps	kg.	Nil
2511 10 20	---	Powder	kg.	Nil
2511 10 90	---	Other	kg.	Nil
2511 20 00	-	Natural barium carbonate (witherite)	kg.	Nil
2512	-	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS		
2512 00	-	*Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less:*		
2512 00 10	---	Kieselguhr	kg.	Nil
2512 00 20	---	Tripolite	kg.	Nil
2512 00 30	---	Diatomite	kg.	Nil
2512 00 90	---	Other	kg.	Nil
2513		PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED		
	-	*Pumice stone;*		
2513 11 00	--	Crude or in irregular pieces, including crushed pumice ("bimskies")	kg.	Nil
2513 19 00	--	Other	kg.	Nil
2513 20	-	*Emery, natural corundum, natural garnet and other natural abrasives:*		
2513 20 10	---	Emery	kg.	Nil
2513 20 20	---	Natural corundum	kg.	Nil
2513 20 30	---	Natural garnet	kg.	Nil
2513 20 90	---	Other	kg.	Nil
2514 00 00		SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	kg.	Nil
2515		MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
	-	*Marble and travertine:*		
2515 11 00	--	Crude or roughly trimmed	kg.	Nil
2515 12	--	*Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:*		
2515 12 10	---	Blocks	kg.	Nil
2515 12 20	---	Slabs	square metre	16%
2515 12 90	---	Other	square metre	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2515 20	-	*Ecaussine and other calcareous monumental or building stone; alabaster:*		
2515 20 10	---	Alabaster	kg.	Nil
2515 20 90	---	Other	kg.	Nil
2516		GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
	-	*Granite :*		
2516 11 00	--	Crude or roughly trimmed	kg.	Nil
2516 12 00	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	Nil
	-	*Sandstone:*		
2516 21 00	--	Crude or roughly trimmed	kg.	Nil
2516 22 00	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	Nil
2516 90	-	*Other monumental or building stone:*		
2516 90 10	---	Pakur stone	kg.	Nil
2516 90 20	---	Stone boulders	kg.	Nil
2516 90 90	---	Other	kg.	Nil
2517		PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING 2515 OR 2516, WHETHER OR NOT HEAT-TREATED		
2517 10	-	*Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:*		
2517 10 10	---	Pakur stone, crushed or broken	kg.	Nil
2517 10 20	---	Flint	kg.	Nil
2517 10 90	---	Other	kg.	Nil
2517 20 00	-	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10	kg.	Nil
2517 30 00	-	Tarred macadam	kg.	Nil
	-	*Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat-treated:*		
2517 41 00	--	Of marble	kg.	Nil
2517 49 00	--	Other	kg.	Nil
2518		DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX		
2518 10 00	-	Dolomite not calcined or sintered	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2518 20 00	-	Calcined or sintered dolomite	kg.	Nil
2518 30 00	-	Dolomite ramming mix	kg.	Nil
2519		NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE		
2519 10 00	-	Natural magnesium carbonate (magnesite)	kg.	Nil
2519 90	-	*Other:*		
2519 90 10	---	Fused magnesia (natural)	kg.	Nil
2519 90 20	---	Dead-burnt (sintered) magnesia	kg.	Nil
2519 90 30	---	Magnesium calcined (other than dead-burnt) not elsewhere specified or included	kg.	Nil
2519 90 40	---	Magnesium oxide	kg.	Nil
2519 90 90	---	Other	kg.	Nil
2520		GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS		
2520 10	-	*Gypsum; anhydrite:*		
2520 10 10	---	Natural	kg.	Nil
2520 10 20	---	Marine	kg.	Nil
2520 10 90	---	Other	kg.	Nil
2520 20	-	*Plasters:*		
2520 20 10	---	Calcined	kg.	Nil
2520 20 90	---	Other	kg.	Nil
2521	-	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONES, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT		
2521 00	-	*Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement:*		
2521 00 10	---	Limestone flux (L.D., below 1% SiO_2)	kg.	Nil
2521 00 90	---	Other	kg.	Nil
2522		QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 2825		
2522 10 00	-	Quicklime	kg.	Nil
2522 20 00	-	Slaked lime	kg.	Nil
2522 30 00	-	Hydraulic lime	kg.	Nil
2523		PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS		
2523 10 00	-	Cement clinkers	kg.	Rs.250 per tonne
	-	*Portland cement:*		
2523 21 00	--	White cement, whether or not artificially coloured	kg.	16%
2523 29	--	*Other:*		
2523 29 10	---	Ordinary portland cement, dry	kg.	Rs.400 per tonne
2523 29 20	---	Ordinary portland cement, coloured	kg.	Rs.400 per tonne
2523 29 30	---	Portland pozzolana cement	kg.	Rs.400 per tonne
2523 29 40	---	Portland slag cement	kg.	Rs.400 per tonne
2523 29 90	---	Other	kg.	Rs.400 per tonne
2523 30 00	-	Aluminous cement	kg.	16%
2523 90	-	*Other hydraulic cements:*		
2523 90 10	---	Sagol; ashmoh	kg.	16%
2523 90 20	---	High alumina refractory cement	kg.	16%
2523 90 90	---	Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2524	ASBESTOS		
2524 00 -	*Asbestos:*		
---	*Asbestos in rock form:*		
2524 00 11 ----	Chrysotile	kg.	Nil
2524 00 12 ----	Amphibole	kg.	Nil
2524 00 19 ----	Other	kg.	Nil
---	*Fibre raw, beaten or washed or graded to length :*		
2524 00 21 ----	Chrysolite	kg.	Nil
2524 00 22 ----	Amosite	kg.	Nil
2524 00 29 ----	Other	kg.	Nil
---	*Flakes or powder:*		
2524 00 31 ----	Amosite	kg.	Nil
2524 00 39 ----	Other	kg.	Nil
---	*Other:*		
2524 00 91 ----	Waste	kg.	Nil
2524 00 99 ----	Other	kg.	Nil
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE		
2525 10 -	*Crude mica and mica rifted into sheets or splittings:*		
2525 10 10 ---	Mica blocks	kg.	Nil
2525 10 20 ---	Condensor films trimmed but not cut to shape	kg.	Nil
2525 10 30 ---	Mica splittings, book form	kg.	Nil
2525 10 40 ---	Mica splittings, loose	kg.	Nil
2525 10 90 ---	Other	kg.	Nil
2525 20 -	*Mica powder:*		
2525 20 10 ---	Mica flakes, 2.20 mesh	kg.	Nil
2525 20 20 ---	Mica powder, dry ground	kg.	Nil
2525 20 30 ---	Mica powder, micronised	kg.	Nil
2525 20 40 ---	Mica powder, wet ground	kg.	Nil
2525 20 50 ---	Mica powder, calcined	kg.	Nil
2525 20 90 ---	Other	kg.	Nil
2525 30 -	*Mica waste:*		
2525 30 10 ---	Mica mine scrap and waste	kg.	Nil
2525 30 20 ---	Mica factory scrap	kg.	Nil
2525 30 30 ---	Mica cuttings book form	kg.	Nil
2525 30 90 ---	Other	kg.	Nil
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2526 10	-	*Not crushed, not powdered:*		
2526 10 10	---	Steatite (soap stone, etc.) block	kg.	Nil
2526 10 20	---	Steatite (soap stone, etc.) lumps	kg.	Nil
2526 10 90	---	Other	kg.	Nil
2526 20 00	-	Crushed or powdered	kg.	Nil
2528		NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H_3BO_3 CALCULATED ON THE DRY WEIGHT		
2528 10 00	-	Natural sodium borates and concentrates thereof (whether or not calcined)	kg.	Nil
2528 90	-	*Other:*		
2528 90 10	---	Natural boric acid (containing not more than 85% of H_3BO_3)	kg.	Nil
2528 90 20	---	Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	Nil
2528 90 90	---	Other	kg.	Nil
2529		FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR		
2529 10	-	*Felspar:*		
2529 10 10	---	Lumps	kg.	Nil
2529 10 20	---	Powder	kg.	Nil
	-	*Fluorspar:*		
2529 21 00	--	Containing by weight 97% or less of calcium fluoride	kg.	Nil
2529 22 00	--	Containing by weight more than 97% of calcium fluoride	kg.	Nil
2529 30 00	-	Leucite; nepheline and nepheline syenite	kg.	Nil
2530		MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED		
2530 10	-	*Vermiculite, perlite and chlorites, unexpanded:*		
2530 10 10	---	Vermiculite	kg.	Nil
2530 10 20	---	Perlite	kg.	Nil
2530 10 90	---	Others (including powder)	kg.	Nil
2530 20 00	-	Kieserite, epsomite (natural magnesium sulphates)	kg.	Nil
2530 90	-	*Other:*		
2530 90 10	---	Meerschaum (whether or not in polished pieces) and amber agglomerated; meerschaum and agglomerated amber in plates, rods, etc., not worked after moulding jet	kg.	Nil
2530 90 20	---	Natural arsenic sulphides (such as orpiment)	kg.	Nil
2530 90 30	---	Calcite	kg.	Nil
2530 90 40	---	Ores and concentrates of rare earth metals	kg.	Nil
2530 90 50	---	Wollastonite	kg.	Nil
2530 90 60	---	Earth colour ochre, crude	kg.	Nil
2530 90 70	---	Other processed earth colour ochre	kg.	Nil
	---	*Other:*		
2530 90 91	----	Strontium sulphate (natural ore)	kg.	Nil
2530 90 99	----	Other	kg.	Nil

CHAPTER 26

Ores, slag and ash

NOTES

1. This Chapter does not cover:

(*a*) slag or similar industrial waste prepared as macadam (heading 2517);

(*b*) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);

(*c*) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);

(*d*) basic slag of Chapter 31;

(*e*) slag wool, rock wool or similar mineral wools (heading 6806);

(*f*) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or

(*g*) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 2601 to 2617, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 2620 applies only to:

(*a*) ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 2621); and

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

SUB-HEADING NOTES

1. For the purposes of sub-heading 2620 21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620 60.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2601		IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES		
	-	*Iron ores and concentrates, other than roasted iron pyrites :*		
2601 11	--	*Non-agglomerated :*		
2601 11 10	---	Iron ore lumps (60% Fe or more)	kg.	16%
2601 11 20	---	Iron ore lumps (below 60% Fe, including black iron ore containing up to 10% Mn)	kg.	16%
2601 11 30	---	Iron ore fines (62% Fe or more)	kg.	16%
2601 11 40	---	Iron ore fines (below 62% Fe)	kg.	16%
2601 11 50	---	Iron ore concentrates	kg.	16%
2601 11 90	---	Other	kg.	16%
2601 12	--	*Agglomerated :*		
2601 12 10	---	Iron ore pellets	kg.	16%
2601 12 90	---	Other	kg.	16%
2601 20 00	-	Roasted iron pyrites	kg.	16%
2602		MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT		
2602 00	-	*Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight:*		
2602 00 10	---	Manganese ore (46% or more)	kg.	16%
2602 00 20	---	Manganese ore (44% or more but below 46%)	kg.	16%
2602 00 30	---	Manganese ore (40% or more but below 44%)	kg.	16%
2602 00 40	---	Manganese ore (35% or more but below 40%)	kg.	16%
2602 00 50	---	Manganese ore (30% or more but below 35%)	kg.	16%
2602 00 60	---	Ferruginous (10% or more but below 30%)	kg.	16%
2602 00 70	---	Manganese ore sinters, agglomerated	kg.	16%
2602 00 90	---	Other	kg.	16%
2603 00 00		COPPER ORES AND CONCENTRATES	kg.	16%
2604 00 00		NICKEL ORES AND CONCENTRATES	kg.	16%
2605 00 00		COBALT ORES AND CONCENTRATES	kg.	16%
2606		ALUMINIUM ORES AND CONCENTRATES		
2606 00	-	*Aluminium ores and concentrates:*		
2606 00 10	---	Bauxite (natural), not calcined	kg.	16%
2606 00 20	---	Bauxite (natural), calcined	kg.	16%
2606 00 90	---	Other aluminium ores and concentrates	kg.	16%
2607 00 00		LEAD ORES AND CONCENTRATES	kg.	16%
2608 00 00		ZINC ORES AND CONCENTRATES	kg.	16%
2609 00 00		TIN ORES AND CONCENTRATES	kg.	16%
2610		CHROMIUM ORES AND CONCENTRATES		
2610 00	-	*Chromium ores and concentrates:*		
2610 00 10	---	Chrome ore lumps, containing 47% Cr_2O_3 and above	kg.	16%
2610 00 20	---	Chrome ore lumps, containing 40% or more but less than 47% Cr_2O_3	kg.	16%
2610 00 30	---	Chrome ore lumps below 40% Cr_2O_3	kg.	16%
2610 00 40	---	Chrome ore friable and concentrates fixes containing 47% Cr_2O_3 and above	kg.	16%
2610 00 90	---	Other	kg.	16%
2611 00 00		TUNGSTEN ORES AND CONCENTRATES	kg.	16%
2612		URANIUM OR THORIUM ORES AND CONCENTRATES		
2612 10 00	-	Uranium ores and concentrates	kg.	16%
2612 20 00	-	Thorium ores and concentrates	kg.	16%
2613		MOLYBDENUM ORES AND CONCENTRATES		
2613 10 00	-	Roasted	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2613 90 00	-	Other	kg.	16%
2614	-	TITANIUM ORES AND CONCENTRATES		
2614 00	-	*Titanium ores and concentrates:*		
2614 00 10	---	Limenite, unprocessed	kg.	16%
2614 00 20	---	Limenite, upgraded (beneficiated limenite including limenite ground)	kg.	16%
	---	*Rutile :*		
2614 00 31	----	Rare earth oxides including rutile sand	kg.	16%
2614 00 39	----	Other	kg.	16%
2614 00 90	---	Other	kg.	16%
2615		NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES		
2615 10 00	-	Zirconium ores and concentrates	kg.	16%
2615 90	-	*Other :*		
2615 90 10	---	Vanadium ores and concentrates	kg.	16%
2615 90 20	---	Niobium or tantalum ores and concentrates	kg.	16%
2616		PRECIOUS METAL ORES AND CONCENTRATES.		
2616 10 00	-	Silver ores and concentrates	kg.	16%
2616 90	-	*Other :*		
2616 90 10	---	Gold ores and concentrates	kg.	16%
2616 90 90	---	Other	kg.	16%
2617		OTHER ORES AND CONCENTRATES		
2617 10 00	-	Antimony ores and concentrates	kg.	16%
2617 90 00	-	Other	kg.	16%
2618 00 00		GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	kg.	16%
2619		SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL		
2619 00	-	*Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:*		
2619 00 10	---	Converted slag (scull) of blast furnace	kg.	16%
2619 00 90	---	Other	kg.	16%
2620		ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS		
	-	*Containing mainly zinc :*		
2620 11 00	--	Hard zinc spelter	kg.	16%
2620 19 00	--	Other	kg.	16%
	-	*Containing mainly lead:*		
2620 21 00	--	Leaded gasoline sludges and leaded anti-knock compound sludges	kg.	16%
2620 29 00	--	Other	kg.	16%
2620 30	-	*Containing mainly copper :*		
2620 30 10	---	Brass dross	kg.	16%
2620 30 90	---	Other	kg.	16%
2620 40	-	*Containing mainly aluminium:*		
2620 40 10	---	Aluminium dross	kg.	16%
2620 40 90	---	Other	kg.	16%
2620 60 00	-	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg.	16%
	-	*Other:*		
2620 91 00	--	Containing antimony, beryllium, cadmium, chromium or their mixtures	kg.	16%
2620 99 00	--	Other	kg.	16%
2621		OTHER SLAG AND ASH, INLCUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE		
2621 10 00	-	Ash and residues from the incineration of municipal waste	kg.	16%
2621 90 00	-	Other	kg.	16%

CHAPTER 27

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

NOTES

1. This Chapter does not cover:

(*a*) separate chemically defined organic compounds other than pure methane and propane which are to be classified in heading 2711;

(*b*) medicaments of heading 3003 or 3004; or

(*c*) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.

2. References in heading 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 2710, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(*a*) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(*b*) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(*c*) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

4. In relation to lubricating oils and lubricating preprations of heading 2710, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

5. In relation to natural gas falling under heading 2711, the process of compression of natural gas (even if it does not involve liquefaction), for the purpose of marketing it as Compressed Natural Gas (CNG), for use as a fuel or for any other purpose, shall amount to 'manufacture'.

SUB-HEADING NOTES

1. For the purposes of sub-heading 2701 11 "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of sub-heading 2701 12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 Kcal/Kg.

3. For the purposes of sub-headings 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" or "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

4. For the purposes of sub-heading 2710 11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

SUPPLEMENTARY NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them :

(*a*) "motor spirit" means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. "Special boiling point spirits (tariff items 2710 11 11, 2710 11 12 and 2710 11 13)" means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume (including losses) distil;

(*b*) "natural gasoline liquid (NGL)" is a low–boiling liquid petroleum product extracted from Natural Gas;

(*c*) "superior kerosene oil (SKO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);

(*d*) "aviation turbine fuel (ATF)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;

(*e*) "high speed diesel (HSD)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;

(*f*) "light diesel oil (LDO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460;

(*g*) "fuel oil" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);

(*h*) "lubricating oil" means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.3° C;

(*i*) "jute batching oil" and "textile oil" are hydrocarbon oils which have their flash point at or above 93.3°C, and is ordinarily used for the batching of jute or other textile fibres;

(*j*) the expression "petroleum jelly crude" (tariff item 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;

(*k*) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them :

(*1*) "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);

(*2*) "Smoke Point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time being in force;

(*3*) "Final Boiling Point" shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time being in force;

(*4*) "Carbon Residue" shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 8)-1967 as for the time being in force;

(*5*) "Colour Comparison Test" shall be done in the following manner, namely:

(*i*) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;

(*ii*) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;

(*iii*) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2701		COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL		
	-	*Coal, whether or not pulverised, but not agglomerated:*		
2701 11 00	--	Anthracite	kg.	Nil
2701 12 00	--	Bituminous coal	kg.	Nil
2701 19	--	*Other coal:*		
2701 19 10	---	Coking coal	kg.	Nil
2701 19 20	---	Steam coal	kg.	Nil
2701 19 90	---	Other	kg.	Nil
2701 20	-	*Briquettes, ovoids and similar solid fuels manufactured from coal:*		
2701 20 10	---	Anthracite agglomerated	kg.	Nil
2701 20 90	---	Other	kg.	Nil
2702		LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET		
2702 10 00	-	Lignite, whether or not pulverised, but not agglomerated	kg.	Nil
2702 20 00	-	Agglomerated lignite	kg.	Nil
2703		PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED		
2703 00	-	*Peat (including peat litter), whether or not agglomerated:*		
2703 00 10	---	Peat whether or not compressed into bales, but not agglomerated	kg.	Nil
2703 00 90	---	Other	kg.	Nil
2704		COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON		
2704 00	-	*Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:*		
2704 00 10	---	Retort carbon (gas carbon)	kg.	Nil
2704 00 20	---	Coke and semi-coke of lignite or of peat	kg.	Nil
2704 00 30	---	Hard coke of coal	kg.	Nil
2704 00 40	---	Soft coke of coal	kg.	Nil
2704 00 90	---	Other	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2705 00 00		COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	kg.	Nil
2706		TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS		
2706 00	-	*Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:*		
2706 00 10	---	Coal tar	kg.	Nil
2706 00 90	---	Other	kg.	Nil
2707		OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS		
2707 10 00	-	Benzol (benzene)	kg.	16%
2707 20 00	-	Toluol (toluene)	kg.	16%
2707 30 00	-	Xylol (xylenes)	kg.	16%
2707 40 00	-	Naphthelene	kg.	16%
2707 50 00	-	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg.	16%
2707 60 00	-	Phenols	kg.	16%
	-	*Other:*		
2707 91 00	--	Creosote oils	kg.	16%
2707 99 00	--	*Other*	kg.	16%
2708		PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS		
2708 10	-	*Pitch:*		
2708 10 10	---	Obtained by blending with creosote oil or other coal tar distillates	kg.	16%
2708 10 90	---	Other	kg.	16%
2708 20 00	-	Pitch coke	kg.	16%
2709 00 00		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	kg.	Nil
2710		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS		
	-	*Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:*		
2710 11	--	*Light oils and preparations:*		
	---	*Motor Spirit:*		
2710 11 11	----	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115°C	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2710 11 12	----	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70°C	kg.	16%
2710 11 13	----	Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	kg.	16%
2710 11 19	----	Other	kg.	16%
2710 11 20	---	Natural gasoline liquid (NGL)	kg.	16%
2710 11 90	---	Other	kg.	16%
2710 19	--	*Other:*		
2710 19 10	---	Superior kerosene oil (SKO)	kg.	16%
2710 19 20	---	Aviation turbine fuel (ATF)	kg.	16%
2710 19 30	---	High speed diesel (HSD)	kg.	16%
2710 19 40	---	Light diesel oil (LDO)	kg.	16%+ Rs.1.50 per litre
2710 19 50	---	Fuel oil	kg.	16%
2710 19 60	---	Base oil	kg.	16%
2710 19 70	---	Jute batching oil and textile oil	kg.	16%
2710 19 80	---	Lubricating oil	kg.	16%
2710 19 90	---	Other	kg.	16%
	-	*Waste oil:*		
2710 91 00	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	
2710 99 00	--	Other	kg.	
2711		PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS		
	-	*Liquefied:*		
2711 11 00	--	Natural gas	kg.	16%
2711 12 00	--	Propane	kg.	16%
2711 13 00	--	Butane	kg.	16%
2711 14 00	--	Ethylene, propylene, butylene and butadiene	kg.	16%
2711 19 00	--	Other	kg.	16%
	-	*In gaseous state:*		
2711 21 00	--	Natural gas	kg.	16%
2711 29 00	--	Other	kg.	16%
2712		PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED		
2712 10	-	*Petroleum jelly:*		
2712 10 10	---	Crude	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2712 10 90	--- Other	kg.	16%
2712 20	- *Paraffin wax containing by weight less than 0.75% of oil:*		
2712 20 10	--- Chlorinated paraffin wax	kg.	16%
2712 20 90	--- Other	kg.	16%
2712 90	- *Other:*		
2712 90 10	--- Micro-crystalline petroleum wax	kg.	16%
2712 90 20	--- Lignite wax	kg.	16%
2712 90 30	--- Slack wax	kg.	16%
2712 90 90	--- Other	kg.	16%
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS		
	- *Petroleum coke:*		
2713 11 00	-- Not calcined	kg.	16%
2713 12 00	-- Calcined	kg.	16%
2713 20 00	- Petroleum bitumen	kg.	16%
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.	16%
2714	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS		
2714 10 00	- Bituminous or oil shale and tar sands	kg.	16%
2714 90	- *Other:*		
2714 90 10	--- Asphalt, natural	kg.	16%
2714 90 20	--- Bitumen, natural	kg.	16%
2714 90 30	--- Gilsonete	kg.	16%
2714 90 90	--- Other	kg.	16%
2715	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT BACKS)		
2715 00	- *Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs):*		
2715 00 10	--- Cut backs, bituminous or asphalt	kg.	16%
2715 00 90	--- Other	kg.	16%
2716 00 00	ELECTRICAL ENERGY	1000 kWh	

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

1. (*a*) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of this Schedule.

(*b*) Subject to paragraph (*a*) above, goods answering to a description in heading 2843 or 2846 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(*a*) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(*b*) presented together; and

(*c*) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

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

NOTES

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

(*a*) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(*b*) the products mentioned in (*a*) above dissolved in water;

(*c*) the products mentioned in (*a*) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(*d*) the products mentioned in (*a*), (*b*) or (*c*) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(*e*) the products mentioned in (*a*), (*b*), (*c*) or (*d*) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2838), organic products included in headings 2843 to 2846 and carbides (heading 2849), only the following compounds of carbon are to be classified in this Chapter:

(*a*) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);

(*b*) halide oxides of carbon (heading 2812);

(*c*) carbon disulphide (heading 2813);

(*d*) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);

(*e*) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2851) other than calcium cyanamide, whether or not pure (Chapter 31).

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

(*a*) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(*b*) organo-inorganic compounds other than mentioned in Note 2 above;

(*c*) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(*d*) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;

(*e*) artificial graphite (heading 3801); products put up as charges for fire extinguishers or put up in fire-extinguishing grenades, of heading 3813, ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 3824;

(*f*) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious metal alloys of Chapter 71;

(*g*) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(*h*) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).

4. Chemically defined complex acids consisting of a non-metal acid of Sub-Chapter II and a metal acid of Sub-Chapter IV are to be classified in heading 2811.

5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.

6. Heading 2844 applies only to:

(*a*) technetium (atomic No. 43), promethium (atomic No. 61), Polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(*b*) natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(*c*) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(*d*) alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 micro μci/g);

(*e*) spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(*f*) radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 2844 and 2845, refers to:

(*i*) individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

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

7. Heading 2848 includes copper phosphide (phospher copper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the forms of discs, wafers or similar forms, they fall in heading 3818.

9. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

SUPPLEMENTARY NOTE

Sub-heading 2804 40 includes, liquefied or solidified gas.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		I.—CHEMICAL ELEMENTS		
2801		FLUORINE, CHLORINE, BROMINE AND IODINE		
2801 10 00	-	Chlorine	kg.	16%
2801 20 00	-	Iodine	kg.	16%
2801 30	-	*Fluorine; bromine :*		
2801 30 10	---	Fluorine	kg.	16%
2801 30 20	---	Bromine	kg.	16%
2802		SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR		
2802 00	-	*Sulphur, sublimed or precipitated; colloidal sulphur :*		
2802 00 10	---	Sublimed sulphur	kg.	16%
2802 00 20	---	Precipitated sulphur	kg.	16%
2802 00 30	---	Colloidal sulphur	kg.	16%
2803		CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)		
2803 00	-	*Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) :*		
2803 00 10	---	Carbon blacks	kg.	16%
2803 00 20	---	Acetylene black	kg.	16%
2803 00 90	---	Other	kg.	16%
2804		HYDROGEN, RARE GASES AND OTHER NON-METALS		
2804 10 00	-	Hydrogen	kg.	16%
	-	*Rare gases :*		
2804 21 00	--	Argon	kg.	16%
2804 29	--	*Other :*		
2804 29 10	---	Helium	kg.	16%
2804 29 90	---	Other	kg.	16%
2804 30 00	-	Nitrogen	kg.	16%
2804 40	-	*Oxygen :*		
2804 40 10	---	Medicinal grade	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2804 40 90	---	Other	kg.	16%
2804 50	-	*Boron; tellurium:*		
2804 50 10	---	Boron	kg.	16%
2804 50 20	---	Tellurium	kg.	16%
	-	*Silicon:*		
2804 61 00	--	Containing by weight not less than 99.99% of silicon	kg.	16%
2804 69 00	--	Other	kg.	16%
2804 70	-	*Phosphorus:*		
2804 70 10	---	Phosphorus, black	kg.	16%
2804 70 20	---	Phosphorus, red	kg.	16%
2804 70 30	---	Phosphorus, white or yellow	kg.	16%
2804 80 00	-	Arsenic	kg.	16%
2804 90 00	-	Selenium	kg.	16%
2805		ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY		
	-	*Alkali or alkaline-earth metals:*		
2805 11 00	--	Sodium	kg.	16%
2805 12 00	--	Calcium	kg.	16%
2805 19 00	--	Other	kg.	16%
2805 30 00	-	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg.	16%
2805 40 00	-	Mercury	kg.	16%
		II.—INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
2806		HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID		
2806 10 00	-	Hydrogen chloride (hydrochloric acid)	kg.	16%
2806 20 00	-	Chlorosulphuric acid	kg.	16%
2807		SULPHURIC ACID; OLEUM		
2807 00	-	*Sulphuric acid; oleum:*		
2807 00 10	---	Sulphuric acid	kg.	16%
2807 00 20	---	Oleum	kg.	16%
2808		NITRIC ACID; SULPHONITRIC ACIDS		
2808 00	-	*Nitric acid; sulphonitric acids:*		
2808 00 10	---	Nitric acid	kg.	16%
2808 00 20	---	Sulphonitric acids	kg.	16%
2809		DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED		
2809 10 00	-	Diphosphorus pentaoxide	kg.	16%
2809 20	-	*Phosphoric acid and polyphosphoric acids:*		
2809 20 10	---	Phosporic acid	kg.	16%
2809 20 20	---	Polyphosphoric acids	kg.	16%
2810		OXIDES OF BORON; BORIC ACIDS		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Oxides of boron; boric acids:*		
2810 00 10	---	Oxides of boron	kg.	16%
2810 00 20	---	Boric acids	kg.	16%
2811		OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
	-	*Other inorganic acids:*		
2811 11 00	--	Hydrogen fluoride (hydrofluoric acid)	kg.	16%
2811 19	--	*Other :*		
2811 19 10	---	Hydrocyanic acid (hydrogen cyanide, prussic acid)	kg.	16%
2811 19 20	---	Hypophosphorus acid (phosphinic acid)	kg.	16%
2811 19 30	---	Acids of arsenic	kg.	16%
2811 19 40	---	Sulphonic acid	kg.	16%
2811 19 90	---	Other	kg.	16%
	-	*Other inorganic oxygen compounds of non-metals :*		
2811 21	--	*Carbon dioxide :*		
2811 21 10	---	Dry ice	kg.	16%
2811 21 90	---	Other	kg.	16%
2811 22 00	--	Silicon dioxide	kg.	16%
2811 23 00	--	Sulphur dioxide	kg.	16%
2811 29	--	*Other :*		
2811 29 10	---	Arsenic pentaoxide	kg.	16%
2811 29 20	---	Arsenic trioxide	kg.	16%
2811 29 30	---	Nitrous oxide	kg.	16%
2811 29 40	---	Carbon monoxide	kg.	16%
2811 29 50	---	Sulphur trioxide (sulphuric anhydride)	kg.	16%
2811 29 90	---	Other	kg.	16%
		III. — HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
2812		HALIDES AND HALIDE OXIDES OF NON-METALS		
2812 10	-	*Chlorides and chloride oxides :*		
2812 10 10	---	Phosgene (carbonyl chloride, carbon oxy-chloride, chloroformyl chloride)	kg.	16%
2812 10 20	---	Phosphorus trichloride	kg.	16%
2812 10 30	---	Phosphorus oxychloride	kg.	16%
2812 10 40	---	Sulphur oxychloride, thionyl chloride	kg.	16%
2812 10 50	---	Silicon tetrachloride	kg.	16%
2812 10 90	---	Other	kg.	16%
2812 90 00	-	Other	kg.	16%
2813		SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE		
2813 10 00	-	Carbon disulphide	kg.	16%
2813 90	-	*Other :*		
2813 90 10	---	Arsenic disulphide (artificial)	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2813 90 20	---	Commercial phosphorus trisulphide	kg.	16%
2813 90 90	---	Other	kg.	16%
		IV.—INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
2814		AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION		
2814 10 00	-	Anhydrous ammonia	kg.	16%
2814 20 00	-	Ammonia in aqueous solution	kg.	16%
2815		SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM		
	-	*Sodium hydroxide (caustic soda) :*		
2815 11	--	*Solid :*		
2815 11 10	---	Flakes	kg.	16%
2815 11 90	---	Other	kg.	16%
2815 12 00	--	In aqueous solution (soda lye or liquid soda)	kg.	16%
2815 20 00	-	Potassium hydroxide (caustic potash)	kg.	16%
2815 30 00	-	Peroxides of sodium or potassium	kg.	16%
2816		HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM		
2816 10	-	*Hydroxide and peroxide of magnesium :*		
2816 10 10	---	Hydroxide of magnesium	kg.	16%
2816 10 20	---	Peroxide of magnesium	kg.	16%
2816 40 00	-	Oxides, hydroxides and peroxides, of strontium or barium	kg.	16%
2817		ZINC OXIDE; ZINC PEROXIDE		
2817 00	-	*Zinc oxide; zinc peroxide :*		
2817 00 10	---	Zinc oxide	kg.	16%
2817 00 20	---	Zinc peroxide	kg.	16%
2818		ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE		
2818 10 00	-	Artificial corundum, whether or not chemically defined	kg.	16%
2818 20	-	*Aluminium oxide, other than artificial corundum:*		
2818 20 10	---	Alumina, calcined	kg.	16%
2818 20 90	---	Other	kg.	16%
2818 30 00	-	Aluminium hydroxide	kg.	16%
2819		CHROMIUM OXIDES AND HYDROXIDES		
2819 10 00	-	Chromium trioxide	kg.	16%
2819 90 00	-	Other	kg.	16%
2820		MANGANESE OXIDES		
2820 10 00	-	Manganese dioxide	kg.	16%
2820 90 00	-	Other	kg.	16%
2821		IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3		
2821 10	-	*Iron oxides and hydroxides :*		
2821 10 10	---	Iron oxides	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2821 10 20	---	Iron hydroxides	kg.	16%
2821 20 00	-	Earth colours	kg.	16%
2822		COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES		
2822 00	-	*Cobalt oxides and hydroxides; commercial cobalt oxides :*		
2822 00 10	---	Cobalt oxides	kg.	16%
2822 00 20	---	Cobalt hydroxides	kg.	16%
2822 00 30	---	Commercial cobalt oxides	kg.	16%
2823		TITANIUM OXIDES		
2823 00	-	*Titanium oxides :*		
2823 00 10	---	Titanium dioxide	kg.	16%
2823 00 90	---	Other	kg.	16%
2824		LEAD OXIDES; RED LEAD AND ORANGE LEAD		
2824 10	-	*Lead monoxide (litharge, massicot) :*		
2824 10 10	---	Litharge	kg.	16%
2824 10 20	---	Massicot	kg.	16%
2824 20 00	-	Red lead and orange lead	kg.	16%
2824 90 00	-	Other	kg.	16%
2825		HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES		
2825 10	-	*Hydrazine and hydroxylamine and their inorganic salts :*		
2825 10 10	---	Hydrazine anhydrous	kg.	16%
2825 10 20	---	Hydrazine hydrate	kg.	16%
2825 10 30	---	Hydrazine sulphate	kg.	16%
2825 10 40	---	Hydroxylamine sulphate	kg.	16%
2825 10 90	---	Other	kg.	16%
2825 20 00	-	Lithium oxide and hydroxide	kg.	16%
2825 30	-	*Vanadium oxides and hydroxides :*		
2825 30 10	---	Vanadium pentaoxide flakes	kg.	16%
2825 30 90	---	Other	kg.	16%
2825 40 00	-	Nickel oxides and hydroxides	kg.	16%
2825 50 00	-	Copper oxides and hydroxides	kg.	16%
2825 60	-	*Germanium oxides and zirconium dioxide:*		
2825 60 10	---	Germanium oxides	kg.	16%
2825 60 20	---	Zirconium dioxide	kg.	16%
2825 70	-	*Molybdenum oxides and hydroxides :*		
2825 70 10	---	Molybdenum trioxide	kg.	16%
2825 70 20	---	Molybdic acid	kg.	16%
2825 70 90	---	Other	kg.	16%
2825 80 00	-	Antimony oxides	kg.	16%
2825 90	-	*Other :*		
2825 90 10	---	Tin oxide	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2825 90 20	---	Cadmium oxide	kg.	16%
2825 90 30	---	Mercury oxides (mercuric oxide)	kg.	16%
2825 90 40	---	Calcium hydroxide	kg.	16%
2825 90 50	---	Ammonium hydroxide	kg.	16%
2825 90 90	---	Other	kg.	16%
		V.—SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
2826		FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS		
	-	*Fluorides :*		
2826 11	--	*Of ammonium or of sodium :*		
2826 11 10	---	Ammonium fluorides	kg.	16%
2826 11 20	---	Sodium fluorides	kg.	16%
2826 12 00	--	Of aluminium	kg.	16%
2826 19	--	*Other :*		
2826 19 10	---	Magnesium fluoride	kg.	16%
2826 19 90	---	Other	kg.	16%
2826 20	-	*Fluorosilicates of sodium or of potassium :*		
2826 20 10	---	Fluorosilicates of sodium	kg.	16%
2826 20 20	---	Fluorosilicates of potassium	kg.	16%
2826 30 00	-	Sodium hexafluoroaluminate (synthetic cryolite)	kg.	16%
2826 90 00	-	Other	kg.	16%
2827		CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES		
2827 10 00	-	Ammonium chloride	kg.	16%
2827 20 00	-	Calcium chloride	kg.	16%
	-	*Other chlorides :*		
2827 31 00	--	Of magnesium	kg.	16%
2827 32 00	--	Of aluminium	kg.	16%
2827 33 00	--	Of iron	kg.	16%
2827 34 00	--	Of cobalt	kg.	16%
2827 35 00	--	Of nickel	kg.	16%
2827 36 00	--	Of zinc	kg.	16%
2827 39	--	*Other :*		
2827 39 10	---	Mercuric chloride	kg.	16%
2827 39 20	---	Mercurous chloride	kg.	16%
2827 39 30	---	Strontium chloride	kg.	16%
2827 39 40	---	Cuprous chloride	kg.	16%
2827 39 90	---	Other	kg.	16%
	-	*Chloride oxides and chloride hydroxides :*		
2827 41	--	*Of copper :*		
2827 41 10	---	Copper oxychloride	kg.	16%
2827 41 90	---	Other	kg.	16%
2827 49 00	--	Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Bromides and bromide oxides :*		
2827 51	--	*Bromides of sodium or of potassium :*		
2827 51 10	---	Bromides of sodium	kg.	16%
2827 51 20	---	Bromides of potassium	kg.	16%
2827 59	--	*Other :*		
2827 59 10	---	Magnesium bromide	kg.	16%
2827 59 90	---	Other	kg.	16%
2827 60	-	*Iodides and iodide oxides :*		
2827 60 10	---	Potassium iodide	kg.	16%
2827 60 20	---	Sodium iodide	kg.	16%
2827 60 90	---	Other	kg.	16%
2828		HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITES; CHLORITES; HYPOBROMITES		
2828 10	-	*Commercial calcium hypochlorite and other calcium hypochlorites :*		
2828 10 10	---	Commercial calcium hypochlorite (bleaching paste or powder)	kg.	16%
2828 10 90	---	Other	kg.	16%
2828 90	-	*Other :*		
	---	*Sodium hypochlorites :*		
2828 90 11	----	Bleaching paste or powder	kg.	16%
2828 90 19	----	Other	kg.	16%
2828 90 20	---	Potassium hypochlorites	kg.	16%
2828 90 30	---	Sodium chlorite	kg.	16%
2828 90 40	---	Aluminium chlorite	kg.	16%
2828 90 50	---	Hypobromites	kg.	16%
2828 90 60	---	Bleaching paste or powder of other hypochlorites	kg.	16%
2828 90 90	---	Other	kg.	16%
2829		CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES		
	-	*Chlorates :*		
2829 11 00	--	Of sodium	kg.	16%
2829 19	--	*Other :*		
2829 19 10	---	Barium chlorate	kg.	16%
2829 19 20	---	Potassium chlorate	kg.	16%
2829 19 30	---	Magnesium chlorate	kg.	16%
2829 19 90	---	Other	kg.	16%
2829 90	-	*Other :*		
2829 90 10	---	Perchlorates	kg.	16%
2829 90 20	---	Bromates and perbromates	kg.	16%
2829 90 30	---	Iodates and periodates	kg.	16%
2830		SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED		
2830 10 00	-	Sodium sulphides	kg.	16%
2830 20 00	-	Zinc sulphide	kg.	16%
2830 30 00	-	Cadmium sulphide	kg.	16%

Tariff Item (1)		Description of goods (2)	Unit (3)	Rate of duty (4)
2830 90	-	*Other :*		
2830 90 10	---	Sulphides	kg.	16%
2830 90 20	---	Polysulphides	kg.	16%
2831		DITHIONITES AND SULPHOXYLATES		
2831 10	-	*Of sodium :*		
2831 10 10	---	Sodium dithionites (sodium hydrosulphite)	kg.	16%
2831 10 20	---	Sodium sulphoxylates (including sodium formaldehyde sulphoxylate)	kg.	16%
2831 90	-	*Other :*		
2831 90 10	---	Dithionites	kg.	16%
2831 90 20	---	Sulphoxylates	kg.	16%
2832		SULPHITES; THIOSULPHATES		
2832 10	-	*Sodium sulphites :*		
2832 10 10	---	Sodium bisulphite	kg.	16%
2832 10 20	---	Sodium hydrosulphite	kg.	16%
2832 10 90	---	Other	kg.	16%
2832 20	-	*Other sulphites:*		
2832 20 10	---	Potassium metabisulphite	kg.	16%
2832 20 20	---	Magnesium sulphite	kg.	16%
2832 20 90	---	Other	kg.	16%
2832 30	-	*Thiosulphates :*		
2832 30 10	---	Sodium thiosulphate (hypo)	kg.	16%
2832 30 20	---	Magnesium thiosulphate	kg.	16%
2832 30 90	---	Other	kg.	16%
2833		SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)		
	-	*Sodium sulphates :*		
2833 11 00	--	Disodium sulphate	kg.	16%
2833 19	--	*Other :*		
2833 19 10	---	Sodium hydrogen sulphate (acid sulphate)	kg.	16%
2833 19 20	---	Sodium pyrosulphate	kg.	16%
2833 19 90	---	Other	kg.	16%
	-	*Other sulphates :*		
2833 21 00	--	Of magnesium	kg.	16%
2833 22	--	*Of aluminium :*		
2833 22 10	---	Aluminium sulphate (iron free)	kg.	16%
2833 22 90	---	Other	kg.	16%
2833 23 00	--	Of chromium	kg.	16%
2833 24 00	--	Of nickel	kg.	16%
2833 25 00	--	Of copper	kg.	16%
2833 26	--	*Of zinc :*		
2833 26 10	---	Agricultural grade zinc sulphate ordinarily used as micronutrient	kg.	Nil
2833 26 90	---	Other	kg.	16%
2833 27 00	--	Of barium	kg.	16%
2833 29	--	*Other :*		
2833 29 10	---	Ferrous sulphate	kg.	16%
2833 29 20	---	Mercuric sulphate	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2833 29 30	---	Quinidine sulphate	kg.	16%
2833 29 40	---	Manganese sulphate	kg.	16%
2833 29 50	---	Strontium sulphate	kg.	16%
2833 29 90	---	Other	kg.	16%
2833 30	-	*Alums:*		
2833 30 10	---	Ammonium alum	kg.	16%
2833 30 20	---	Ferric ammonium alum	kg.	16%
2833 30 30	---	Potash alum	kg.	16%
2833 30 90	---	Other	kg.	16%
2833 40 00	-	Peroxosulphates (persulphates)	kg.	16%
2834		NITRITES; NITRATES		
2834 10	-	*Nitrites :*		
2834 10 10	---	Sodium nitrite	kg.	16%
2834 10 90	---	Other	kg.	16%
	-	*Nitrates:*		
2834 21 00	--	Of potassium	kg.	16%
2834 29	--	*Other :*		
2834 29 10	---	Strontium nitrate	kg.	16%
2834 29 20	---	Magnesium nitrate	kg.	16%
2834 29 30	---	Barium nitrate	kg.	16%
2834 29 90	---	Other	kg.	16%
2835		PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED		
2835 10	-	*Phosphinates (hypophosphites) and phosphonates (phosphites):*		
2835 10 10	---	Calcium hypophosphite	kg.	16%
2835 10 20	---	Magnesium hypophosphite	kg.	16%
2835 10 90	---	Other	kg.	16%
	-	*Phosphates :*		
2835 22 00	--	Of mono-or disodium	kg.	16%
2835 23 00	--	Of trisodium	kg.	16%
2835 24 00	--	Of potassium	kg.	16%
2835 25 00	--	Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg.	16%
2835 26	--	*Other phosphates of calcium :*		
2835 26 10	---	Calcium monobasic phosphate	kg.	16%
2835 26 20	---	Calcium tribasic phosphate	kg.	16%
2835 26 90	---	Other	kg.	16%
2835 29	--	*Other :*		
2835 29 10	---	Magnesium phosphate, monobasic	kg.	16%
2835 29 20	---	Magnesium phosphate, dibasic	kg.	16%
2835 29 30	---	Magnesium phosphate, tribasic	kg.	16%
2835 29 40	---	Sodium hexametaphosphate	kg.	16%
2835 29 90	---	Other	kg.	16%
	-	*Polyphosphates :*		
2835 31 00	--	Sodium triphosphate (sodium tripolyphosphate)	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2835 39 00	--	Other	kg.	16%
2836		CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE		
2836 10 00	-	Commercial ammonium carbonate and other ammonium carbonates	kg.	16%
2836 20	-	*Disodium carbonate :*		
2836 20 10	---	Disodium carbonate, dense	kg.	16%
2836 20 20	---	Disodium carbonate, light	kg.	16%
2836 20 90	---	Other	kg.	16%
2836 30 00	--	Sodium hydrogencarbonate (sodium bicarbonate)	kg.	16%
2836 40 00	-	Potassium carbonates	kg.	16%
2836 50 00	-	Calcium carbonate	kg.	16%
2836 60 00	-	Barium carbonate	kg.	16%
2836 70 00	-	Lead carbonate	kg.	16%
	-	*Other :*		
2836 91 00	--	Lithium carbonates	kg.	16%
2836 92 00	--	Strontium carbonate	kg.	16%
2836 99	--	*Other :*		
2836 99 10	---	Percarbonates	kg.	16%
2836 99 20	---	Magnesium carbonate	kg.	16%
2836 99 30	---	Aluminium bicarbonate	kg.	16%
2836 99 90	---	Other	kg.	16%
2837		CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES		
	-	*Cyanides and cyanide oxides :*		
2837 11 00	--	Of sodium	kg.	16%
2837 19	--	*Other :*		
2837 19 10	---	Potassium cyanide	kg.	16%
2837 19 20	---	Double cyanide of potassium and sodium	kg.	16%
2837 19 90	---	Other	kg.	16%
2837 20	-	*Complex cyanides :*		
2837 20 10	---	Ammonium sulphocyanide	kg.	16%
2837 20 20	---	Potassium ferricyanide	kg.	16%
2837 20 30	---	Potassium ferrocyanide	kg.	16%
2837 20 40	---	Sodium ferrocyanide	kg.	16%
2837 20 50	---	Sodium nitroprusside (sodium nitroferricyanide)	kg.	16%
2837 20 90	---	Other	kg.	16%
2838		FULMINATES, CYANATES AND THIOCYANATES		
2838 00	-	*Fulminates, cyanates and thiocyanates :*		
2838 00 10	---	Fulminates	kg.	16%
2838 00 20	---	Cyanates	kg.	16%
2838 00 30	---	Thiocyanates	kg.	16%
2839		SILICATES; COMMERCIAL ALKALI METAL SILICATES		
	-	*Of sodium :*		
2839 11 00	--	Sodium metasilicates	kg.	16%
2839 19 00	--	Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2839 20 00	-	Of potassium	kg.	16%
2839 90	-	*Other :*		
2839 90 10	---	Magnesium trisilicate	kg.	16%
2839 90 90	---	Other	kg.	16%
2840		BORATES; PEROXOBORATES (PERBORATES)		
	-	*Disodium tetraborate (refined borax):*		
2840 11 00	--	Anhydrous	kg.	16%
2840 19 00	--	Other	kg.	16%
2840 20	-	*Other borates :*		
2840 20 10	---	Magnesium borate	kg.	16%
2840 20 90	---	Other	kg.	16%
2840 30 00	-	Peroxoborates (perborates)	kg	16%
2841		SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS		
2841 10	-	*Aluminates :*		
2841 10 10	---	Sodium aluminate	kg.	16%
2841 10 90	---	Other	kg.	16%
2841 20	-	*Chromates of zinc or of lead :*		
2841 20 10	---	Chromates of zinc	kg.	16%
2841 20 20	---	Chromates of lead	kg.	16%
2841 30 00	-	Sodium dichromate	kg.	16%
2841 50	-	*Other chromates and dichromates; peroxochromates :*		
2841 50 10	---	Sodium chromate	kg.	16%
2841 50 90	---	Other	kg.	16%
	-	*Manganites, manganates and permanganates*		
2841 61 00	--	Potassium permanganate	kg.	16%
2841 69 00	--	Other	kg.	16%
2841 70	-	*Molybdates:*		
2841 70 10	---	Aluminium molybdate	kg.	16%
2841 70 20	---	Sodium molybdate	kg.	16%
2841 70 90	---	Other	kg	16%
2841 80	-	*Tungstates (wolframates) :*		
2841 80 10	---	Sodium tungstate	kg.	16%
2841 80 20	---	Magnesium tungstate	kg.	16%
2841 80 90	---	Other	kg.	16%
2841 90 00	-	Other	kg.	16%
2842		OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES, WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2842 10 00	-	Double or complex silicates, including aluminosilicates, whether or not chemically defined	kg.	16%
2842 90	-	*Other*		
2842 90 10	---	Arsenites and arsenates	kg.	16%
2842 90 20	---	Bichromates and dichromates	kg.	16%
2842 90 90	---	Other	kg.	16%
		VI. — MISCELLANEOUS		
2843		COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS		
2843 10	-	*Colloidal precious metals :*		
2843 10 10	---	Of gold	kg.	16%
2843 10 20	---	Of silver	kg.	16%
2843 10 90	---	Other	kg.	16%
	-	*Silver compounds :*		
2843 21 00	--	Silver nitrate	kg.	16%
2843 29 00	--	Other	kg.	16%
2843 30 00	-	Gold compounds	kg.	16%
2843 90	-	*Other compounds; amalgams:*		
	---	*Other compounds:*		
2843 90 11	----	Sodium aurous thiosulphate	kg.	16%
2843 90 12	----	Noble metal solutions of platinum, rhodium and palladium	kg.	16%
2843 90 19	----	Other	kg.	16%
2843 90 20	---	Amalgams	kg.	16%
2844		RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS		
2844 10 00	-	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg.	16%
2844 20 00	-	Uranium enriched in U_{235} and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U_{235}, plutonium or compounds of these products	kg.	16%
2844 30	-	*Uranium depleted in U_{235} and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U_{235}, thorium or compounds of these products :*		
2844 30 10	---	Uranium depleted in U_{235} and thorium and their alloys, unwrought or wrought and compounds thereof	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	---	*Compounds of thorium or of uranium depleted in U_{235} :*		
2844 30 21	----	Thorium oxide	kg.	16%
2844 30 22	----	Thorium hydroxide	kg.	Nil
2844 30 23	----	Thorium nitrate	kg.	16%
2844 30 29	----	Other	kg.	16%
2844 30 30	---	Waste and scrap of uranium depleted in U_{235} or of thoriu	kg.	16%
2844 30 90	---	Other	kg.	16%
2844 40 00	-	Radioactive elements and isotopes and compounds other than those of sub-heading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg.	16%
2844 50 00	-	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg.	16%
2845		ISOTOPES OTHER THAN THOSE OF HEADING 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED		
2845 10 00	-	Heavy water (deuterium oxide)	kg.	Nil
2845 90	-	*Other :*		
2845 90 10	---	Nuclear fuels not elsewhere included or specified	kg.	Nil
2845 90 90	---	Other	kg.	16%
2846		COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS		
2846 10	-	*Cerium compounds :*		
2846 10 10	---	Cerium oxides	kg.	16%
2846 10 90	---	Other	kg.	16%
2846 90	-	*Other :*		
2846 90 10	---	Rare-earth oxides not elsewhere included or specified	kg.	16%
2846 90 20	---	Rare-earth fluorides not elsewhere included or specified	kg.	16%
2846 90 30	----	Rare-earth chlorides not elsewhere included or specified	kg.	16%
2846 90 90	---	Other	kg.	16%
2847 00 00		HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	kg.	16%
2848		PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS		
2848 00	-	*Phosphides, whether or not chemically defined, excluding ferrophosphorus :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2848 00 10	---	Of copper (phosphor copper), containing more than 15% by weight of phosphorus	kg.	16%
2848 00 20	---	Of zinc	kg.	16%
2848 00 90	---	Other	kg.	16%
2849		CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED		
2849 10 00	-	Of calcium	kg.	16%
2849 20	-	*Of silicon :*		
2849 20 10	---	Carborundum	kg.	16%
2849 20 90	---	Other	kg.	16%
2849 90	-	*Other :*		
2849 90 10	---	Boron carbide	kg.	16%
2849 90 20	---	Tungsten carbide	kg.	16%
2849 90 90	---	Other	kg.	16%
2850		HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 2849		
2850 00	-	*Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849 :*		
2850 00 10	---	Hydrides	kg.	16%
2850 00 20	---	Nitrides	kg.	16%
2850 00 30	---	Azides	kg.	16%
	---	*Silicides :*		
2850 00 41	----	Of calcium	kg.	16%
2850 00 49	----	Other	kg.	16%
2850 00 50	---	Borides	kg.	16%
2851		OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS		
2851 00	-	*Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals :*		
2851 00 10	---	Distilled or conductivity water and water of similar purity	kg.	16%
2851 00 20	---	Liquid air, whether or not any fraction of rare gases has been removed	kg.	16%
2851 00 30	---	Compressed air	kg.	Nil
2851 00 40	---	Amalgams, other than of precious metals	kg.	16%
2851 00 90	---	Other	kg.	16%

CHAPTER 29

Organic chemicals

NOTES

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

(*a*) separate chemically defined organic compounds, whether or not containing impurities;

(*b*) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(*c*) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;

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

(*e*) the products mentioned in (*a*), (*b*) or (*c*) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(*f*) the products mentioned in (*a*), (*b*), (*c*), (*d*) or (*e*) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(*g*) the products mentioned in (*a*), (*b*), (*c*), (*d*), (*e*) or (*f*) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(*h*) the following products, diluted to standard strengths, for the production of azo dye: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover :

(*a*) goods of heading 1504 or crude glycerol of heading 1520;

(*b*) ethyl alcohol (Chapter 22);

(*c*) methane or propane (heading 2711);

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

(*e*) urea (heading 3102 or 3105);

(*f*) colouring matter of vegetable or animal origin (heading 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);

(*g*) enzymes (heading 3507);

(*h*) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (heading 3606);

(*ij*) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packing for retail sale, of heading 3824; or

(*k*) optical elements, for example, of ethylenediamine tartrate (heading 9001).

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

4. In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 2929.

For the purposes of headings 2911, 2912, 2914, 2918 and 2922, "oxygen-functions" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 2920.

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

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

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

(*A*) inorganic salts of organic compounds such as acid-, phenol- or enol function compounds or organic bases, of Sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound; and

(*B*) salts formed between organic compounds of Sub-Chapters I to X or heading 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol- function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(*d*) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).

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

6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

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

8. For the purpose of heading 2937 :

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

(*b*) the expression "used primarily as hormones" applies not only to hormone derivatives

and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

9. This Chapter does not cover products containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "alcohol", "opium", "Indian hemp", "narcotic drugs" and "narcotics" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

10. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

SUB-HEADING NOTE

Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named "other" in the series of sub-headings concerned.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		I. — HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2901		ACYCLIC HYDROCARBONS		
2901 10 00	-	Saturated	kg.	16%
	-	*Unsaturated :*		
2901 21 00	--	Ethylene	kg.	16%
2901 22 00	--	Propene (propylene)	kg.	16%
2901 23 00	--	Butene (butylene) and isomers thereof	kg.	16%
2901 24 00	--	Buta-1,3-diene and isoprene	kg.	16%
2901 29	--	*Other :*		
2901 29 10	---	Acetylene, whether or not in dissolved condition	kg.	16%
2901 29 20	---	Heptene (Heptylene)	kg.	16%
2901 29 90	---	Other	kg.	16%
2902		CYCLIC HYDROCARBONS		
	-	*Cyclanes, cyclenes and cycloterpenes :*		
2902 11 00	--	Cyclohexane	kg.	16%
2902 19 00	--	Other	kg.	16%
2902 20 00	-	Benzene	kg.	16%
2902 30 00	-	Toluene	kg.	16%
	-	*Xylenes :*		
2902 41 00	--	o-Xylene	kg.	16%
2902 42 00	--	m-Xylene	kg.	16%
2902 43 00	--	p-Xylene	kg.	16%
2902 44 00	--	Mixed xylene isomers	kg.	16%
2902 50 00	-	Styrene	kg.	16%
2902 60 00	-	Ethylbenzene	kg.	16%
2902 70 00	-	Cumene	kg.	16%
2902 90	-	*Other :*		
2902 90 10	---	Dipentene	kg.	16%
2902 90 20	---	Diphenyl methane	kg.	16%
2902 90 30	---	Dodecyclic benzenes (excluding mixed alkylarenes)	kg.	16%
2902 90 40	---	Napthalene, pure	kg.	16%
2902 90 50	---	Isobutyl benzene	kg.	16%
2902 90 90	---	Other	kg.	16%
2903		HALOGENATED DERIVATIVES OF HYDROCARBONS		
	-	*Saturated chlorinated derivatives of acyclic hydrocarbons :*		
2903 11	--	*Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :*		
2903 11 10	---	Chloromethane (methyl chloride)	kg.	16%
2903 11 20	---	Chloroethane (ethyl chloride)	kg.	16%
2903 12 00	--	Dichloromethane (methylene chloride)	kg.	16%
2903 13 00	--	Chloroform (trichloro methane)	kg.	16%
2903 14 00	--	Carbon tetrachloride	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2903 15 00	--	1,2-Dichloroethane (ethylene dichloride)	kg.	16%
2903 19	--	*Other :*		
2903 19 10	---	Tetrachloroethane	kg.	16%
2903 19 20	---	Trichloroethane	kg.	16%
2903 19 90	---	Other	kg.	16%
	-	*Unsaturated chlorinated derivatives of acyclic hydrocarbons :*		
2903 21 00	--	Vinyl chloride (chloroethylene)	kg.	16%
2903 22 00	--	Trichloroethylene	kg.	16%
2903 23 00	--	Tetrachloroethylene (perchloroethylene)	kg.	16%
2903 29 00	--	Other	kg.	16%
2903 30	-	*Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :*		
2903 30 10	---	Fluorinated derivatives	kg.	16%
2903 30 20	---	Brominated derivatives	kg.	16%
2903 30 30	---	Iodinated derivatives	kg.	16%
	-	*Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :*		
2903 41 00	--	Trichlorofluoromethane	kg.	16%
2903 42 00	--	Dichlorodifluoromethane	kg.	16%
2903 43 00	--	Trichlorotrifluoroethanes	kg.	16%
2903 44	--	*Dichlorotetrafluoroethanes and Chloropentafluoroethane:*		
2903 44 10	---	1,2 -Dichlorotetra-fluoroethane	kg.	16%
2903 44 20	---	Chloropentafluoroethane	kg.	16%
2903 44 90	---	Other	kg.	16%
2903 45	--	*Other derivatives perhalogenated only with fluorine and chlorine:*		
	---	*Chlorotrifluoro methane, Pentachlorofluoroethane, Tetrachlorodi-fluoroethane:*		
2903 45 11	----	Chlorotrifluoromethane	kg.	16%
2903 45 12	----	Pentachlorofluoroethane	kg.	16%
2903 45 13	----	Tetrachlorodifluoroethane	kg.	16%
	---	*Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane :*		
2903 45 21	----	Heptachlorodifluoropropane	kg.	16%
2903 45 22	----	Hexachlorodifluoropropane	kg.	16%
2903 45 23	----	Pentachlorotrifluoropropane	kg.	16%
2903 45 24	----	Tetrachlorotetrafluoropropane	kg.	16%
2903 45 25	----	Trichloropentafluoropropane	kg.	16%
2903 45 26	----	Dichlorohexafluoropropane	kg.	16%
2903 45 27	----	Chloroheptafluoropropane	kg.	16%
2903 45 90	---	Other	kg.	16%
2903 46	--	*Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:*		
2903 46 10	---	Bromochlorodifluoromethane	kg.	16%
2903 46 20	---	Bromotrifluoromethane	kg.	16%
2903 46 30	---	Dibromotetrafluoroethanes	kg.	16%
2903 47 00	--	Other perhalogenated derivatives	kg.	16%
2903 49	--	*Other :*		
2903 49 10	---	Halogenated derivatives of methane, ethane or propane halogenated only with fluorine and	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		chlorine (HCFCs)		
2903 49 90	---	Other	kg.	16%
	-	*Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :*		
2903 51 00	--	1,2,3,4,5,6-Hexachlorocyclohexane	kg.	16%
2903 59 00	---	Other	kg.	16%
	-	*Halogenated derivatives of aromatic hydrocarbons :*		
2903 61	--	*Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene :*		
2903 61 10	---	Chlorobenzene (monochloro)	kg.	16%
2903 61 20	---	Ortho dichlorobenzene	kg.	16%
2903 61 30	---	Para dichlorobenzene	kg.	16%
2903 62	--	*Hexachlorobenzene and DDT [1,1,1-trichloro-2, 2-bis (p-chlorophenyl) ethane]:*		
2903 62 10	---	Hexachlorobenzene, other than lindane	kg.	16%
	---	*DDT (Dichloro-diphenyl-trichloroethane):*		
2903 62 21	----	DDT-Technical 75 Wdp	kg.	16%
2903 62 29	----	Other	kg.	16%
2903 69	--	*Other :*		
2903 69 10	---	Chlorofluorobenzene	kg.	16%
2903 69 20	---	Benzalchloride (benzyl dichloride)	kg.	16%
2903 69 30	---	Benzotrichloride	kg.	16%
2903 69 40	---	Benzylchloride	kg.	16%
2903 69 50	---	Parachloro toluene (4-chloromethyl benzene)	kg.	16%
2903 69 60	---	Napthalene, chlorinated	kg.	16%
2903 69 70	---	Chlorofluoro aniline	kg.	16%
2903 69 90	---	Other	kg.	16%
2904		SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED		
2904 10	-	*Derivatives containing only sulpho groups, their salts and ethyl esters :*		
2904 10 10	---	Benzene sulphonic acid	kg.	16%
2904 10 20	---	1,5 Napthelene disulphonic acid (Armstrong's acid)	kg.	16%
2904 10 30	---	Napthelene sulphonic acid	kg.	16%
2904 10 40	---	Vinyl sulphone	kg.	16%
2904 10 90	---	Other	kg.	16%
2904 20	-	*Derivatives containing only nitro or only nitroso groups :*		
2904 20 10	---	Nitrobenzene	kg.	16%
2904 20 20	---	Meta dinitrobenzene	kg.	16%
2904 20 30	---	Meta nitrotoluene	kg.	16%
2904 20 40	---	Ortho nitrotoluene	kg.	16%
2904 20 50	---	Para nitrotoluene	kg.	16%
2904 20 60	---	Dinitrotoluene	kg.	16%
2904 20 90	---	Other	kg.	16%
2904 90	-	*Other :*		
2904 90 10	---	2,5 dichloro nitrobenzene	kg.	16%
2904 90 20	---	Dinitrochlorobenzene	kg.	16%
2904 90 30	---	Meta nitrochlorobenzene	kg.	16%
2904 90 40	---	Ortho nitrochlorobenzene	kg.	16%
2904 90 50	---	Para nitrochlorobenzene	kg.	16%
2904 90 60	---	2-nitrochlorotoluene	kg.	16%
2904 90 70	---	Sodium meta nitrobenzene sulphonate	kg.	16%
2904 90 90	---	Other	kg.	16%
		II. — ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2905		ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	-	*Saturated monohydric alcohols :*		
2905 11 00	--	Methanol (methyl alcohol)	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2905 12	--	*Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) :*		
2905 12 10	---	Propyl alcohol	kg.	16%
2905 12 20	---	Isopropyl alcohol	kg.	16%
2905 13 00	--	Butan-1-ol (n-butyl alcohol)	kg.	16%
2905 14	--	*Other butanols :*		
2905 14 10	---	Ethambutol, ethambutol HCl	kg.	16%
2905 14 20	---	Salbutamol sulphate	kg.	16%
2905 14 30	---	Amino butanol	kg.	16%
2905 14 90	---	Other	kg.	16%
2905 15 00	--	Pentanol (amyl alcohol) and isomers thereof	kg.	16%
2905 16	--	*Octanol (octyl alcohol) and isomers thereof :*		
2905 16 10	---	Dimethyl octanol	kg.	16%
2905 16 20	---	2-ethyl hexanol	kg.	16%
2905 16 90	---	Other	kg.	16%
2905 17 00	--	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg.	16%
2905 19 00	--	Other	kg.	16%
	-	*Unsaturated monohydric alcohols :*		
2905 22	--	*Acyclic terpene alcohols :*		
2905 22 10	---	Citranellol	kg.	16%
2905 22 20	---	Geraniol	kg.	16%
2905 22 30	---	Linalool	kg.	16%
2905 22 40	---	Rhodinol	kg.	16%
2905 22 90	---	Other	kg.	16%
2905 29 00	--	Other	kg.	16%
	-	*Diols :*		
2905 31 00	--	Ethylene glycol (ethanediol)	kg.	16%
2905 32 00	--	Propylene glycol (propane-1,2-diol)	kg.	16%
2905 39	--	*Other :*		
2905 39 10	---	1,4/1,3/2,3-butylene glycol	kg.	16%
2905 39 90	---	Other	kg.	16%
	-	*Other polyhydric alcohols :*		
2905 41 00	--	2- Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolropane)	kg.	16%
2905 42	--	*Pentaerythritol :*		
2905 42 10	---	Dipentaerythritol	kg.	16%
2905 42 90	---	Other	kg.	16%
2905 43 00	--	Mannitol	kg.	16%
2905 44 00	--	D-glucitol (Sorbitol)	kg.	16%
2905 45 00	--	Glycerol	kg.	16%
2905 49 00	--	Other	kg.	16%
	-	*Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :*		
2905 51 00	--	Ethchlorvynol (INN)	kg.	16%
2905 59 00	--	Other	kg.	16%
2906		CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	-	*Cyclanic, cyclenic or cycloterpenic :*		
2906 11 00	--	Menthol	kg.	16%
2906 12 00	--	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg.	16%
2906 13	--	*Sterols and inositols :*		
2906 13 10	---	Cholesterol	kg.	16%
2906 13 90	---	Other	kg.	16%
2906 14 00	--	Terpineols	kg.	16%
2906 19	--	*Other :*		
2906 19 10	---	Borneol	kg.	16%
2906 19 90	---	Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Aromatic :*		
2906 21 00	--	Benzyl alcohol	kg.	16%
2906 29	--	*Other :*		
2906 29 10	---	Cinnamic alcohol	kg.	16%
2906 29 20	---	Phenylethyl alcohol	kg.	16%
2906 29 90	---	Other	kg.	16%
		III.—PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2907		PHENOLS; PHENOL-ALCOHOLS		
	-	*Monophenols :*		
2907 11	--	*Phenol (hydroxybenzene) and its salts :*		
2907 11 10	---	Phenol, as pure carbolic acid	kg.	16%
2907 11 90	---	Other	kg.	16%
2907 12	--	*Cresols and their salts :*		
2907 12 10	---	Para cresols (*p*-cresols)	kg.	16%
2907 12 20	---	Cresylic acid	kg.	16%
2907 12 90	---	Other	kg.	16%
2907 13 00	--	Octylphenol, nonylphenol and their isomers; salts thereof	kg.	16%
2907 14 00	--	Xylenols and their salts	kg.	16%
2907 15	--	*Naphthols and their salts :*		
2907 15 10	---	Alpha naphthols	kg.	16%
2907 15 20	---	Beta naphthols	kg.	16%
2907 15 90	---	Other	kg.	16%
2907 19	--	*Other :*		
2907 19 10	---	*o*-Phenyl phenols	kg.	16%
2907 19 20	---	*p*-Phenyl phenols	kg.	16%
2907 19 30	---	Thymol	kg.	16%
2907 19 40	---	Para tertiary butyl phenol	kg.	16%
2907 19 50	---	Alkyl phenols	kg.	16%
2907 19 90	---	Other	kg.	16%
	-	*Polyphenols ; phenol-alcohols :*		
2907 21 00	--	Resorcinol and its salts	kg.	16%
2907 22 00	--	Hydroquinone (quinol) and its salts	kg.	16%
2907 23 00	--	4,4 -isopropylidenediphenol (bis-phenol A, diphenylolpropane) and its salts	kg.	16%
2907 29	--	*Other :*		
2907 29 10	---	1,5- Dihydroxy naphthalene	kg.	16%
2907 29 90	---	Other	kg.	16%
2908		HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS		
2908 10 00	-	Derivatives containing only halogen substituents and their salts	kg.	16%
2908 20	-	*Derivatives containing only sulpho groups, their salts and esters :*		
2908 20 10	---	Phenol sulphonic acids	kg.	16%
	---	*Naphthol sulphonic acids :*		
2908 20 21	----	G acids (2-naphthol-6,8-disulphonic acid)	kg.	16%
2908 20 22	----	Salts of G acid	kg.	16%
2908 20 23	----	Beta naphthol sulphonic acids	kg.	16%
2908 20 24	----	Nevile -Winther acid (1-naphthol- 4- sulphonic acid)	kg.	16%
2908 20 25	----	Schaeffer acid (2-Naphthol-6-sulphonic acid)	kg.	16%
2908 20 26	----	R acids (2-naphthol- 3, 6- disulphonic acid) and its disodium salt (salt of R acid)	kg.	16%
2908 20 27	----	Chromotropic acid (1,8-dihydroxynaphthalene	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		-3,6-disulfonic acid)		
2908 20 29	----	Other	kg.	16%
2908 90	-	*Other :*		
2908 90 10	---	Para nitrophenol	kg.	16%
2908 90 20	---	Musk xylol	kg.	16%
2908 90 90	---	Other	kg.	16%
		IV. — ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2909		ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	-	*Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:*		
2909 11 00	--	Diethyl ether	kg.	16%
2909 19 00	--	Other	kg.	16%
2909 20 00	-	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%
2909 30	-	*Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:*		
	---	*Anisole and their derivatives:*		
2909 30 11	----	4-chloro-2-nitro anisole	kg.	16%
2909 30 12	----	Ortho nitro anisole	kg.	16%
2909 30 19	----	Other	kg.	16%
2909 30 20	---	Diphenyl oxide	kg.	16%
2909 30 30	---	Musk ambrette	kg.	16%
2909 30 90	---	Other	kg.	16%
	-	*Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:*		
2909 41 00	--	2,2-Oxydiethanol (diethylene glycol, digol)	kg.	16%
2909 42 00	--	Monomethyl ethers of ethylene glycol or of diethylene glycol	kg.	16%
2909 43 00	--	Monobutyl ethers of ethylene glycol or of diethylene glycol	kg.	16%
2909 44 00	--	Other monoalkylethers of ethylene glycol or of diethylene glycol	kg.	16%
2909 49 00	--	Other	kg.	16%
2909 50	-	*Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:*		
2909 50 10	---	Guaiacol	kg.	16%
2909 50 20	---	Isoeugenol	kg.	16%
2909 50 30	---	Potassium guaiacol sulphonate	kg.	16%
2909 50 90	---	Other	kg.	16%
2909 60 00	-	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%
2910		EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		EXPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2910 10 00	-	Oxirane (ethylene oxide)	kg.	16%
2910 20 00	-	Methyloxirane (propylene oxide)	kg.	16%
2910 30 00	-	1-chloro-2,3-expoxypropane (epichlorohydrin)	kg.	16%
2910 90 00	-	Other	kg.	16%
2911		ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2911 00	-	*Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives :*		
2911 00 10	---	Acetals and hemiacetals, whether or not with other oxygen function	kg.	16%
2911 00 90	---	Other	kg.	16%
		V.—ALDEHYDE-FUNCTION COMPOUNDS		
2912		ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE		
	-	*Acyclic aldehydes without other oxygen function :*		
2912 11 00	--	Methanal (formaldehyde)	kg.	16%
2912 12 00	--	Ethanal (acetaldehyde)	kg.	16%
2912 13 00	--	Butanal (butyraldehyde, normal isomer)	kg.	16%
2912 19	--	*Other :*		
2912 19 10	---	Crotonaldehyde	kg.	16%
2912 19 20	---	Heptaldehyde (heptanal)	kg.	16%
2912 19 30	---	Glyoxal	kg.	16%
2912 19 90	---	Other	kg.	16%
	-	*Cyclic aldehydes without other oxygen function :*		
2912 21 00	--	Benzaldehyde	kg.	16%
2912 29	--	*Other :*		
2912 29 10	---	Cinnamic aldehyde	kg.	16%
2912 29 20	---	Phenyl acetaldehyde	kg.	16%
2912 29 90	---	Other	kg.	16%
2912 30 00	-	Aldehyde alcohols	kg.	16%
	-	*Aldehyde ethers, aldehyde phenols and aldehydes with other oxygen function :*		
2912 41 00	--	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg.	16%
2912 42 00	--	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	kg.	16%
2912 49	--	*Other :*		
2912 49 10	---	Anisic aldehyde (Anisaldehyde)	kg.	16%
2912 49 20	---	Heliotropin (piperonyl aldehyde)	kg.	16%
2912 49 30	---	Thiacetazone	kg.	16%
2912 49 40	---	3,4,5-trimethoxy-benzaldehyde	kg.	16%
2912 49 90	---	Other	kg.	16%
2912 50 00	-	Cyclic polymers of aldehydes	kg.	16%
2912 60 00	-	Paraformaldehyde	kg.	16%
2913		HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 2912		
2913 00	-	*Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912:*		
2913 00 10	---	Ortho-chloro-benzaldehyde	kg.	16%
2913 00 90	---	Other	kg.	16%
		VI.—KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
2914		KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	-	*Acyclic ketones without other oxygen function :*		
2914 11 00	--	Acetone	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2914 12 00	--	Butanone (methyl ethyl ketone)	kg.	16%
2914 13 00	--	4-methylpentan-2-one (methyl isobutyl ketone)	kg.	16%
2914 19	--	*Other:*		
2914 19 10	---	Isophoron	kg.	16%
2914 19 90	---	Other	kg.	16%
	-	*Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :*		
2914 21	--	*Camphor:*		
2914 21 10	---	Natural	kg.	16%
2914 21 20	---	Synthetic	kg.	16%
2914 22 00	--	Cyclohexanone and methyl-cyclohexanones	kg.	16%
2914 23	--	*Ionones and methylionones:*		
2914 23 10	---	Beta-ionone	kg.	16%
2914 23 20	---	Pseudo ionone	kg.	16%
2914 23 90	---	Other	kg.	16%
2914 29	--	*Other:*		
2914 29 10	---	L-caravone	kg.	16%
2914 29 90	---	Other	kg.	16%
	-	*Aromatic ketones without other oxygen function :*		
2914 31 00	--	Phenylacetone (phenylpropan-2-one)	kg.	16%
2914 39	--	*Other:*		
2914 39 10	---	Aceto phenone	kg.	16%
2914 39 20	---	Benzanthrone	kg.	16%
2914 39 30	---	Benzophenone	kg.	16%
2914 39 40	---	Dibenzanthrone (violanthrone)	kg.	16%
2914 39 90	---	Other	kg.	16%
2914 40 00	-	Ketone-alcohols and ketone-aldehydes	kg.	16%
2914 50 00	-	Ketone-phenols and ketones with other oxygen function	kg.	16%
	-	*Quinones:*		
2914 61 00	--	Anthraquinone	kg.	16%
2914 69	--	*Other:*		
2914 69 10	---	1,4- dihydroxy anthraquinone (quinizarin)	kg.	16%
2914 69 20	---	Methyl anthraquinone	kg.	16%
2914 69 90	---	Other	kg.	16%
2914 70	-	*Halogenated, sulphonated, nitrated or nitrosated derivatives:*		
2914 70 10	---	1-chloro anthraquinone	kg.	16%
2914 70 20	---	Musk ketone	kg.	16%
2914 70 90	---	Other	kg.	16%
		VII.—CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2915		SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	-	*Formic acid, its salts and esters:*		
2915 11 00	--	Formic acid	kg.	16%
2915 12	--	*Salts of formic acid:*		
2915 12 10	---	Sodium formate	kg.	16%
2915 12 90	---	Other	kg.	16%
2915 13 00	--	Esters of formic acid	kg.	16%
	-	*Acetic acid and its salts; acetic anhydride :*		
2915 21 00	--	Acetic acid	kg.	16%
2915 22 00	--	Sodium acetate	kg.	16%
2915 23 00	--	Cobalt acetates	kg.	16%
2915 24 00	--	Acetic anhydride	kg.	16%
2915 29	--	*Other:*		
2915 29 10	---	Calcium acetate	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2915 29 20	---	Magnesium acetate	kg.	16%
2915 29 30	---	Manganese acetate	kg.	16%
2915 29 90	---	Other	kg.	16%
	-	*Esters of acetic acid:*		
2915 31 00	--	Ethyl acetate	kg.	16%
2915 32 00	--	Vinyl acetate	kg.	16%
2915 33 00	--	*n*-Butyl acetate	kg.	16%
2915 34 00	--	Isobutyl acetate	kg.	16%
2915 35 00	--	2-Ethoxyethyl acetate	kg.	16%
2915 39	--	*Other:*		
2915 39 10	---	Benzyl acetate	kg.	16%
2915 39 20	---	Bornyl acetate and iso bornyl acetate	kg.	16%
2915 39 30	---	Linalyl acetate	kg.	16%
2915 39 40	---	Methyl acetate	kg.	16%
2915 39 50	---	Phenyl propyl acetate	kg.	16%
2915 39 60	---	Terpinyl acetate	kg.	16%
2915 39 90	---	Other	kg.	16%
2915 40	-	*Mono-, di- or trichloroacetic acids, their salts and esters:*		
2915 40 10	---	Monochloroacetic acid, their salts and esters	kg.	16%
2915 40 20	---	Dichloroacetic acid, their salts and esters	kg.	16%
2915 40 30	---	Trichloroacetic acid, their salts and esters	kg.	16%
2915 50 00	-	Propionic acid, its salts and esters	kg.	16%
2915 60	-	*Butanoic acids, pentanoic acids, their salts and esters:*		
2915 60 10	---	Butanoic acids, their salts and esters	kg.	16%
2915 60 20	---	Pentanoic acids, their salts and esters	kg.	16%
2915 70	-	*Palmitic acid, stearic acid, their salts and esters :*		
2915 70 10	---	Palmitic acid	kg.	16%
2915 70 20	---	Stearic acid	kg.	16%
2915 70 30	---	Glycerol monostearate	kg.	16%
2915 70 40	---	H.C.O. Fatty acid (including 12-hydroxy stearic acid)	kg.	16%
2915 70 50	---	D.C.O. Fatty acid	kg.	16%
2915 70 90	---	Other	kg.	16%
2915 90	-	*Other:*		
2915 90 10	---	Acetyl chloride	kg.	16%
2915 90 20	---	Octoic acid (caprylic acid)	kg.	16%
2915 90 30	---	Hexoic acid (caproic acid)	kg.	16%
2915 90 90	---	Other	kg.	16%
2916		UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	-	*Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:*		
2916 11 00	--	Acrylic acid and its salts	kg.	16%
2916 12	--	*Esters of acrylic acid:*		
2916 12 10	---	Butyl acrylate	kg.	16%
2916 12 90	---	Other	kg.	16%
2916 13	--	*Methacrylic acid and its salts:*		
2916 13 10	---	Methacrylic acid	kg.	16%
2916 13 20	---	Salts of methacrylic acid	kg.	16%
2916 14 00	--	Esters of methacrylic acid	kg.	16%
2916 15	--	*Oleic, linoleic or linolenic acids, their salts and esters:*		
2916 15 10	---	Oleic acid	kg.	16%
2916 15 90	---	Other	kg.	16%
2916 19	--	*Other:*		
2916 19 10	---	Undecylenic acid	kg.	16%
2916 19 20	---	Bismuth compounds of unsaturated acyclic monoacids	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2916 19 30	---	Potassium compounds of unsaturated acyclic monoacids	kg.	16%
2916 19 40	---	Sodium compounds of unsaturated acyclic monoacids	kg.	16%
2916 19 50	---	Esters of unsaturated acyclic monoacids not elsewhere specified	kg.	16%
2916 19 60	---	Sorbic acid	kg.	16%
2916 19 90	---	Other	kg.	16%
2916 20 00	-	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg.	16%
	-	*Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives* :		
2916 31	--	*Benzoic acid, its salts and esters :*		
2916 31 10	---	Benzoic acid	kg.	16%
2916 31 20	---	Benzyl benzoate	kg.	16%
2916 31 30	---	Methyl benzoate	kg.	16%
2916 31 40	---	Sodium benzoate	kg.	16%
2916 31 50	---	Benzocaine (ethylpara-amino benzoate)	kg.	16%
2916 31 60	---	Orthochloro benzoic acid	kg.	16%
2916 31 90	---	Other	kg.	16%
2916 32 00	--	Benzoyl peroxide and benzoyl chloride	kg.	16%
2916 34 00	--	Phenylacetic acid and its salts	kg.	16%
2916 35 00	--	Esters of phenylacetic acid	kg.	16%
2916 39	--	*Other:*		
2916 39 10	---	Cinnamic acid	kg.	16%
2916 39 20	---	Bismuth compounds of aromatic monoacids	kg.	16%
2916 39 30	---	Potassium compounds of aromatic monoacids	kg.	16%
2916 39 40	---	Sodium compounds of aromatic monoacids	kg.	16%
2916 39 50	---	Esters of aromatic monoacids not elsewhere specified	kg.	16%
2916 39 90	---	Other	kg.	16%
2917		POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	-	*Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:*		
2917 11	--	*Oxalic acid, its salts and esters :*		
2917 11 10	---	Oxalic acid	kg.	16%
2917 11 20	---	Calcium oxalate	kg.	16%
2917 11 30	---	Strontium oxalate	kg.	16%
2917 11 40	---	Diethyl oxalate	kg.	16%
2917 11 90	---	Other	kg.	16%
2917 12 00	--	Adipic acid, its salts and esters	kg.	16%
2917 13 00	--	Azelaic acid, sebacic acid, their salts and esters	kg.	16%
2917 14 00	--	Maleic anhydride	kg.	16%
2917 19	--	*Other:*		
2917 19 10	---	Maleic acid	kg.	16%
2917 19 20	---	Malonic acid	kg.	16%
2917 19 30	---	Succinic acid	kg.	16%
2917 19 40	---	Ferrous fumarate	kg.	16%
2917 19 50	---	Fumaric acid	kg.	16%
2917 19 60	---	Itaconic acid	kg.	16%
2917 19 70	---	Ethoxy methylene malonate, diethyl malonate	kg.	16%
2917 19 90	---	Other	kg.	16%
2917 20 00	-	Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg.	16%
	-	*Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2917 31 00	--	Dibutyl orthophthalates	kg.	16%
2917 32 00	--	Dioctyl orthophthalates	kg.	16%
2917 33 00	--	Dinonyl or didecyl orthophthalates	kg.	16%
2917 34 00	--	Other esters of orthophthalic acid	kg.	16%
2917 35 00	--	Phthalic anhydride	kg.	16%
2917 36 00	--	Terephthalic acid and its salts	kg.	16%
2917 37 00	--	Dimethyl terephthalate	kg.	16%
2917 39	--	*Other:*		
2917 39 10	---	Dibutyl phthalate	kg.	16%
2917 39 20	---	Dioctyl phthalate	kg.	16%
2917 39 30	---	Phthalic acid	kg.	16%
2917 39 40	---	Dimethyl phthalate	kg.	16%
2917 39 50	---	Trimellitic anhydride	kg.	16%
2917 39 60	---	Isophthalic acid	kg.	16%
2917 39 90	---	Other	kg.	16%
2918		CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	-	*Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:*		
2918 11	--	*Lactic acid, its salts and esters:*		
2918 11 10	---	Lactic acid	kg.	16%
2918 11 20	---	Calcium lactate	kg.	16%
2918 11 90	---	Other	kg.	16%
2918 12 00	--	Tartaric acid	kg.	16%
2918 13	--	*Salts and esters of tartaric acid:*		
2918 13 10	---	Potassium bitartrate	kg.	16%
2918 13 20	---	Metroprolol tartrate	kg.	16%
2918 13 90	---	Other	kg.	16%
2918 14 00	--	Citric acid	kg.	16%
2918 15	--	*Salts and esters of citric acid :*		
2918 15 10	---	Potassium citrate	kg.	16%
2918 15 20	---	Sodium citrate	kg.	16%
2918 15 30	---	Bismuth citrate	kg.	16%
2918 15 40	---	Disodium hydrogen citrate	kg.	16%
2918 15 50	---	Ferric ammonium citrate	kg.	16%
2918 15 90	---	Other	kg.	16%
2918 16	--	*Gluconic acid, its salts and esters:*		
2918 16 10	---	Calcium gluconate	kg.	16%
2918 16 20	---	Ferrous gluconate	kg.	16%
2918 16 90	---	Other	kg.	16%
2918 19 00	--	Other	kg.	16%
	-	*Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:*		
2918 21	--	*Salicylic acid and its salts:*		
2918 21 10	---	Salicylic acid	kg.	16%
2918 21 20	---	Sodium salicylate	kg.	16%
2918 21 90	---	Other	kg.	16%
2918 22 00	--	O-Acetylsalicylic acid, its salts and esters	kg.	16%
2918 23	--	*Other esters of salicylic acid and their salts:*		
2918 23 10	---	Methyl salicylate	kg.	16%
2918 23 20	---	Amino salicylate	kg.	16%
2918 23 30	---	Salicylamide	kg.	16%
2918 23 90	---	Other	kg.	16%
2918 29	--	*Other:*		
2918 29 10	---	Gallic acid	kg.	16%
2918 29 20	---	Beta hydroxy napthoic acid	kg.	16%
2918 29 30	---	Propyl gallate	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2918 29 90	---	Other	kg.	16%
2918 30	-	*Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:*		
2918 30 10	---	Levulinic acid	kg.	16%
2918 30 20	---	Ethyl aceto acetate (acetoacetic ester)	kg.	16%
2918 30 30	---	Nalidixic acid	kg.	16%
2918 30 40	---	Methyl aceto acetate	kg.	16%
2918 30 90	---	Other	kg.	16%
2918 90 00	-	Other	kg.	16%
		VIII.—ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919		PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTO-PHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919 00	-	*Phosphoric esters and their salts, including lacto-phosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives :*		
2919 00 10	---	Glycerophosphoric acid	kg.	16%
2919 00 20	---	Calcium glycerophosphate	kg.	16%
2919 00 30	---	Iron glycerophosphate	kg.	16%
2919 00 40	---	Sodium glycerophosphate	kg.	16%
2919 00 50	---	Tricresyl phosphate	kg.	16%
2919 00 90	---	Other	kg.	16%
2920		ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2920 10 00	-	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%
2920 90	-	*Other:*		
2920 90 10	---	Diethyl sulphate	kg.	16%
2920 90 20	---	Dimethyl sulphate	kg.	16%
2920 90 30	---	Tris (2,3 Di-bromopropyl) phosphate	kg.	16%
2920 90 90	---	Other	kg.	16%
		IX.—NITROGEN-FUNCTION COMPOUNDS		
2921		AMINE-FUNCTION COMPOUNDS		
	-	*Acyclic monoamines and their derivatives; salts thereof :*		
2921 11	--	*Methylamine, di- or trimethylamine and their salts:*		
2921 11 10	---	Dimethyl formide	kg.	16%
2921 11 90	---	Other	kg.	16%
2921 12 00	--	Diethylamine and its salts	kg.	16%
2921 19 00	--	Other	kg.	16%
	-	*Acyclic polyamines and their derivatives; salts thereof:*		
2921 21 00	--	Ethylenediamine and its salts	kg.	16%
2921 22 00	--	Hexamethylenediamine and its salts	kg.	16%
2921 29	--	*Other:*		
2921 29 10	---	Hexamethylene tetramine (hexamine) not put up as fuel or medicament	kg.	16%
2921 29 20	---	Trimethylene trinitramine	kg.	16%
2921 29 90	---	Other	kg.	16%
2921 30	-	*Cyclanic, cyclenic or cycloterpenic mono or polyamines, and their derivatives; salts thereof:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2921 30 10	---	Cyclohexylamine	kg.	16%
2921 30 90	---	Other	kg.	16%
	-	*Aromatic monoamines and their derivatives; salts thereof :*		
2921 41	--	*Aniline and its salts :*		
2921 41 10	---	Aniline	kg.	16%
2921 41 20	---	Aniline hydrochloride	kg.	16%
2921 41 90	---	Other	kg.	16%
2921 42	--	*Aniline derivatives and their salts :*		
	---	*Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6-dichloro paranitroaniline, 2-4-5-trichloroaniline :*		
2921 42 11	----	Para chloroaniline	kg.	16%
2921 42 12	----	Ortho chloro paranitroaniline	kg.	16%
2921 42 13	----	Dichloroaniline	kg.	16%
2921 42 14	----	2, 6-dichloro paranitroaniline	kg.	16%
2921 42 15	----	2-4-5-trichloroaniline	kg.	16%
	---	*Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline :*		
2921 42 21	----	Benzyl ethyl aniline	kg.	16%
2921 42 22	----	Diethylaniline	kg.	16%
2921 42 23	----	Dimethylaniline	kg.	16%
2921 42 24	----	Ethyl aniline	kg.	16%
2921 42 25	----	Meta nitroaniline	kg.	16%
2921 42 26	----	Para nitroaniline	kg.	16%
	---	*2-amino 3, 5 xylne sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline) :*		
2921 42 31	----	2-amino 3, 5 xylne sulphonic acid	kg.	16%
2921 42 32	----	Benzyl ethyl aniline sulphonic acid	kg.	16%
2921 42 33	----	Metanillic acid (meta amino benzene sulphonic acid)	kg.	16%
2921 42 34	----	Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid)	kg.	16%
2921 42 35	----	Ethyl hydroxy ethylaniline	kg.	16%
2921 42 36	----	Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	kg.	16%
2921 42 90	---	Other	kg.	16%
2921 43	--	*Toluidines and their derivatives; salts thereof :*		
2921 43 10	---	Diethyl toluidine	kg.	16%
2921 43 20	---	Dimethyl toluidine	kg.	16%
2921 43 30	---	Ortho toluidine	kg.	16%
2921 43 40	---	Meta toluidine	kg.	16%
2921 43 50	---	Para toluidine	kg.	16%
2921 43 60	---	2-Chloro-5-toluidine-4-sulphonic acid	kg.	16%
2921 43 70	---	2-Chloro-4-toluidine-5-sulphonic acid (sodium salt)	kg.	16%
2921 43 80	---	4-Toluidine-3-sulphonic acid	kg.	16%
2921 43 90	---	Other	kg.	16%
2921 44	--	*Diphenylamine and its derivatives; salts thereof :*		
2921 44 10	---	Diphenylamine	kg.	16%
2921 44 90	---	Other	kg.	16%
2921 45	--	*1-Naphthylamine (alpha-naphthylamine), 2-Naphthylamine (betanaph thylamine) and their derivatives; salts thereof :*		
	---	*Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine,*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		Amino F-acid, Aminolineli-R-acid, Sodium naphthionate :		
2921 45 11	----	Alpha naphthylamine	kg.	16%
2921 45 12	----	Phenyl alpha naphthylamine	kg.	16%
2921 45 13	----	Phenyl beta naphthylamine	kg.	16%
2921 45 14	----	Amino F-acid	kg.	16%
2921 45 15	----	Aminolineli-R-acid	kg.	16%
2921 45 16	----	Sodium naphthionate	kg.	16%
	---	*Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine-3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8-trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid) :*		
2921 45 21	----	Bronner's acid (2-naphthylamine-6-sulphonic acid)	kg.	16%
2921 45 22	----	Cleve's acid (1-naphthylamine-6-sulphonic acid)	kg.	16%
2921 45 23	----	Epsilon acid (1-naphthylamine-3,8-disulphonic acid)	kg.	16%
2921 45 24	----	Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	kg.	16%
2921 45 25	----	Laurent's acid (1-naphthylamine-5-sulphonic acid)	kg.	16%
2921 45 26	----	Tobias acid (2-naphthylamine-1-sulphonic acid)	kg.	16%
	---	*Naphthionic acid (1-naphthylamine-4-sulphonic acid), Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid), phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid):*		
2921 45 31	----	Naphthionic acid (1-naphthylamine-4-sulphonic acid)	kg.	16%
2921 45 32	----	Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid)	kg.	16%
2921 45 33	----	Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid)	kg.	16%
2921 45 90	---	Other	kg.	16%
2921 46 00	--	Amfetamine (INN), benzfetamine (INN) dexamfetamine (INN), etilamfetamine (INN) fencamfamin(INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg.	16%
2921 49	--	*Other :*		
2921 49 10	---	Xylidines	kg.	16%
2921 49 90	---	Other	kg.	16%
	-	*Aromatic polyamines and their derivatives; salts thereof :*		
2921 51	--	*o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof :*		
2921 51 10	---	O-phenylenediamine	kg.	16%
2921 51 20	---	M-phenylenediamine (m-di aminobenzene)	kg.	16%
2921 51 30	---	P-phenylenediamine	kg.	16%
2921 51 40	---	O-diaminotoluene	kg.	16%
2921 51 50	---	M-diaminotoluene	kg.	16%
2921 51 60	---	P-diaminotoluene	kg.	16%
2921 51 70	---	Para-amino acetanilide	kg.	16%
2921 51 80	---	Meta toluylene diamine	kg.	16%
2921 51 90	---	Other	kg.	16%
2921 59	--	*Other :*		
2921 59 10	---	Benzidine	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2921 59 20	---	Benzidine dihydrochloride	kg.	16%
2921 59 30	---	3, 3 dichlorobenzidine dihydrochloride sulphate	kg.	16%
2921 59 90	---	Other	kg.	16%
2922		OXYGEN-FUNCTION AMINO-COMPOUNDS		
	-	*Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :*		
2922 11 00	--	Monoethanolamine and its salts	kg.	16%
2922 12 00	--	Diethanolamine and its salts	kg.	16%
2922 13 00	--	Triethanolamine and its salts	kg.	16%
2922 14 00	--	Dextropropoxyphene (INN) and its salts	kg.	16%
2922 19 00	--	Other	kg.	16%
	-	*Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :*		
2922 21	--	*Aminohydroxynaphthalene sulphonic acids and their salts :*		
2922 21 10	---	Amino-g-acid	kg.	16%
2922 21 20	---	Amino-j-acid	kg.	16%
2922 21 30	---	1-amino-2-naphthol-4-sulphonic acid	kg.	16%
2922 21 40	---	Gamma acid	kg.	16%
2922 21 50	---	J acid (2-amino-5-naphthol-7-sulphonic acid)	kg.	16%
2922 21 60	---	H acid	kg.	16%
2922 21 70	---	Ortho phenyl sulphonyl H-acid	kg.	16%
2922 21 80	---	Chicago acid	kg.	16%
2922 21 90	---	Other	kg.	16%
2922 22	--	*Anisidines, dianisidines, phenetidines and their salts :*		
2922 22 10	---	Ortho anisidines	kg.	16%
2922 22 20	---	Para anisidines	kg.	16%
2922 22 30	---	Ortho phenetidine (2-amino-phenitole)	kg.	16%
2922 22 90	---	Other	kg.	16%
2922 29	--	*Other :*		
	---	*2-amino 4-nitrophenol, Meta aminophenol, Para aminophenol, Meta diethyl amino-phenol:*		
2922 29 11	----	2-amino 4-nitrophenol	kg.	16%
2922 29 12	----	Meta aminophenol	kg.	16%
2922 29 13	----	Para aminophenol	kg.	16%
2922 29 14	----	Meta diethyl amino-phenol	kg.	16%
	---	*2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-2-amino-8 naphthol-7-sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid), Meta-phenylene diamine-4-sulphonic acid :*		
2922 29 21	----	2-amino-1-phenol-4-sulphonic acid	kg.	16%
2922 29 22	----	6-nitro-O-aminophenol-4-sulphonic acid	kg.	16%
2922 29 23	----	Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid)	kg.	16%
2922 29 24	----	Phenyl J acid (phenyl-2-amino-8 naphthol-7-sulphonic acid)	kg.	16%
2922 29 25	----	S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	kg.	16%
2922 29 26	----	Meta-phenylene diamine-4-sulphonic acid	kg.	16%
	---	*N-methyl-para-aminophenol sulphate (motol), 2, 5 dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade) :*		
2922 29 31	----	N-methyl-para-aminophenol sulphate (motol)	kg.	16%
2922 29 32	----	2, 5 dimethoxy aniline	kg.	16%
2922 29 33	----	Para acetyl aminophenol (paracetamol)	kg.	16%
2922 29 34	----	Para cresidine	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2922 29 35	----	Picramic acid (T-grade)	kg.	16%
2922 29 90	---	Other	kg.	16%
	-	*Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :*		
2922 31 00	--	Amfepramone (INN) and salts thereof	kg.	16%
2922 39 00	--	Other	kg.	16%
	-	*Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :*		
2922 41 00	--	Lysine and its esters; salts thereof	kg.	16%
2922 42	--	*Glutamic acid and its salts :*		
2922 42 10	---	Glutamic acid	kg.	16%
2922 42 20	---	Monosodium glutamate (aginamoto)	kg.	16%
2922 42 90	---	Other	kg.	16%
2922 43 00	--	Anthranilic acid and its salts	kg.	16%
2922 44 00	--	Tilidine (INN) and its salts	kg.	16%
2922 49	--	*Other :*		
2922 49 10	---	Amino acetic acid (glycine)	kg.	16%
2922 49 20	---	N-methyl taurine	kg.	16%
2922 49 90	---	Other	kg.	16%
2922 50	-	*Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function :*		
	---	*Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide, L-tyrosine (p-hydroxyphenyl amine) :*		
2922 50 11	----	Para-amino-salicylic acid	kg.	16%
2922 50 12	----	Methyl anthranilate	kg.	16%
2922 50 13	----	Procaine hydrochloride	kg.	16%
2922 50 14	----	Amino anisic acid anilide	kg.	16%
2922 50 15	----	L-tyrosine (p-hydroxyphenyl amine)	kg.	16%
	---	*Frusemide, aminodial, N-acetyl anthranilic acid, domperidone :*		
2922 50 21	----	Frusemide	kg.	16%
2922 50 22	----	Aminodial	kg.	16%
2922 50 23	----	N-acetyl anthranilic acid	kg.	16%
2922 50 24	----	Domperidone	kg.	16%
2922 50 90	---	Other	kg.	16%
2923		QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED		
2923 10 00	-	Choline and its salts	kg.	16%
2923 20	-	*Lecithins and other phosphoaminolipids :*		
2923 20 10	---	Lecithins	kg.	16%
2923 20 90	---	Other	kg.	16%
2923 90 00	-	Other	kg.	16%
2924		CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID		
	-	*Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :*		
2924 11 00	--	Meprobamate (INN)	kg.	16%
2924 19.00	--	Other	kg.	16%
	-	*Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :*		
2924 21	--	*Ureines and their derivatives; salts thereof :*		
2624 21 10	---	Diethyl diphenyl urea	kg.	16%
2924 21 20	---	Dimethyl diphenyl urea (zentralin)	kg.	16%
2924 21 30	---	Parachloro benzene sulphonyl urea	kg.	16%
2924 21 90	---	Other	kg.	16%
2924 23 00	--	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2924 24 00	--	Ethinamate (INN)	kg.	16%
2924 29	--	*Other :*		
2924 29 10	---	Acetanilide	kg.	16%
2924 29 20	---	Aceto acetanilide	kg.	16%
2924 29 30	---	Aceto acetic ortho chloranilide	kg.	16%
2924 29 40	---	Aceto acetic para chloranilide	kg.	16%
2924 29 50	---	Phenyl acetamide	kg.	16%
2924 29 60	---	Pyrazinamide (pyrazine carboxamide)	kg.	16%
2924 29 90	---	Other	kg.	16%
2925		CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS		
	-	*Imides and their derivatives; salts thereof :*		
2925 11 00	--	Saccharin and its salts	kg.	16%
2925 12 00	--	Glutethimide (INN)	kg.	16%
2925 19 00	--	Other	kg.	16%
2925 20	-	*Imines and their derivatives; salts thereof :*		
2925 20 10	---	Guanidine nitrate	kg.	16%
2925 20 90	---	Other	kg.	16%
2926		NITRILE-FUNCTION COMPOUNDS		
2926 10 00	-	Acrylonitrile	kg.	16%
2926 20 00	-	1-Cyanoguanidine (dicyandiamide)	kg.	16%
2926 30 00	-	Fenproporex (INN) and its salts	kg.	16%
2926 90 00	-	Other	kg.	16%
2927		DIAZO-, AZO- OR AZOXY-COMPOUNDS		
2927 00	-	*Diazo-, azo- or azoxy- compounds :*		
2927 00 10	---	Para amino-azo-benzene	kg.	16%
2927 00 90	---	Other	kg.	16%
2928		ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE		
2928 00	-	*Organic derivatives of hydrazine or of hydroxylamine :*		
2928 00 10	---	Isoniazid	kg.	16%
2928 00 90	---	Other	kg.	16%
2929		COMPOUNDS WITH OTHER NITROGEN FUNCTION		
2929 10	-	*Isocyanates :*		
2929 10 10	---	Phenyl isocyanate	kg.	16%
2929 10 20	---	Toluene di-isocyanate	kg.	16%
2929 10 90	---	Other	kg.	16%
2929 90 00	-	Other	kg.	16%
		X.— ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
2930		ORGANO-SULPHUR COMPOUNDS		
2930 10 00	-	Dithiocarbonates (xanthates)	kg.	16%
2930 20 00	-	Thiocarbamates and dithiocarbamates	kg.	16%
2930 30 00	-	Thiuram mono-, di or tetrasulphides	kg.	16%
2930 40 00	-	Methionine	kg.	16%
2930 90	-	*Other :*		
2930 90 10	---	Thiourea (sulphourea)	kg.	16%
2930 90 20	---	Calcium salts of methionine	kg.	16%
2930 90 30	---	Thio sulphonic acid	kg.	16%
2930 90 40	---	L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	kg.	16%
2930 90 50	---	Sulphinic acid	kg.	16%
2930 90 60	---	Sulphoxide	kg.	16%
2930 90 70	---	Mercaptan	kg.	16%
2930 90 80	---	Allyl isothiocyanate	kg.	16%
2930 90 90	---	Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2931		OTHER ORGANO-INORGANIC COMPOUNDS		
2931 00	-	*Other organo-inorganic compounds :*		
2931 00 10	---	Organo-mercury compounds	kg.	16%
2931 00 20	---	Organo-arsenic compounds	kg.	16%
2931 00 30	---	Tetraethyllead	kg.	16%
2931 00 90	---	Other	kg.	16%
2932		HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM (S) ONLY		
	-	*Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :*		
2932 11 00	--	Tetrahydrofuran	kg.	16%
2932 12 00	--	2-Furaldehyde (furfuraldehyde)	kg.	16%
2932 13 00	--	Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg.	16%
2932 19	--	*Other :*		
2932 19 10	---	Hydroxy dibenzfuran carboxylic acid	kg.	16%
2932 19 90	---	Other	kg.	16%
	-	*Lactones:*		
2932 21 00	--	Coumarin, methylcoumarins and ethylcoumarins	kg.	16%
2932 29	--	*Other lactones :*		
2932 29 10	---	Phenolphthalein	kg.	16%
2932 29 90	---	Other	kg.	16%
	-	*Other :*		
2932 91 00	--	Isosafrole	kg.	16%
2932 92 00	--	1-(1,3-Benzodioxol-5-yl) propan-2-one	kg.	16%
2932 93 00	--	Piperonal	kg.	16%
2932 94 00	--	Safrole	kg.	16%
2932 95 00	--	Tetrahydrocannabinols (all isomers)	kg.	16%
2932 99 00	--	Other	kg.	16%
2933		HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY		
	-	*Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :*		
2933 11 00	--	Phenazone (antipyrin) and its derivates	kg.	16%
2933 19	--	*Other :*		
2933 19 10	---	3-carboxy (para sulpho-phenyl)-5- pyrazolone	kg.	16%
2933 19 20	---	1 (2,5- dichloro-4-sulpho phenyl)-3-methyl-5-pyrazolone	kg.	16%
2933 19 30	---	3-methyl-1(4-sulpho-O-toluyl-5-pyrazolone)	kg.	16%
2933 19 40	---	Phenylmethylpyrazolone	kg.	16%
2933 19 50	---	1-phenyl-5-pyrazolone-3-carboxylic acid ethylester	kg.	16%
2933 19 60	---	1-(m-sulphophenyl)-3-pyrazolone	kg.	16%
2933 19 70	---	Analgin	kg.	16%
2933 19 80	---	Oxyphenbutazone	kg.	16%
2933 19 90	---	Other	kg.	16%
	-	*Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :*		
2933 21 00	--	Hydantoin and its derivatives	kg.	16%
2933 29	--	*Other :*		
2933 29 10	---	Tinidazole	kg.	16%
2933 29 20	---	Metronidazole, metronidiazole benzoate	kg.	16%
2933 29 30	---	Mebendazole	kg.	16%
2933 29 40	---	Dimetridazole	kg.	16%
2933 29 50	---	Albendazole	kg.	16%
2933 29 90	---	Other	kg.	16%
	-	*Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :*		
2933 31 00	--	Pyridine and its salts	kg.	16%
2933 32 00	--	Piperidine and its salts	kg.	16%
2933 33 00	--	Bromazepam (INN), methylphenidate (INN), pentazocine (INN), phencyclindine (INN) (PCP),	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		pipradrol (INN), propiram (INN); salts thereof		
2933 39	--	*Other :*		
	---	*Derivatives of pyridine :*		
2933 39 11	----	Amino pyridine	kg.	16%
2933 39 12	----	Alpha picoline (2-methyl pyridine)	kg.	16%
2933 39 13	----	Gamma picoline (4-methyl pyridine)	kg.	16%
2933 39 14	----	Chloropheniramine maleate	kg.	16%
2933 39 15	----			
2933 39 16	----	Beta picoline (3-methyl pyridine)	kg.	16%
2933 39 17	----	Morpholine	kg.	16%
2933 39 18	----	Lutidine (Dimethyl Pyridine)	kg.	16%
2933 39 19	----	Other	kg.	16%
2933 39 20	---	Piperidine and its derivatives	kg.	16%
2933 39 90	---	Other	kg.	16%
	-	*Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :*		
2933 41 00	--			
2933 49 00	--	Other	kg.	16%
	-	*Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :*		
2933 52 00	--	Malonylurea (barbituric acid) and its salts	kg.	16%
2933 53 00	--	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), secbutabarbital (INN), phenobarbital (INN), secobarbital (INN), and vinylbital (INN); salts thereof	kg.	16%
2933 54 00	--	Other derivatives of malonylurea (barbituric acid); salts thereof	kg.	16%
2933 55 00	--	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg.	16%
2933 59	--	*Other :*		
2933 59 10	---	Aminophylline (cordophylin)	kg.	16%
2933 59 20	---	Trimethoprim	kg.	16%
2933 59 30	---	Diethyl carbamazine citrate	kg.	16%
2933 59 40	---	1-Amino-4-Methyl piperazine	kg.	16%
2933 59 90	---	Other	kg.	16%
	-	*Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :*		
2933 61 00	--	Melamine	kg.	16%
2933 69	--	*Other :*		
2933 69 10	---	Cyanuric acid and its salts	kg.	16%
2933 69 90	---	Other	kg.	16%
	-	*Lactams :*		
2933 71 00	--	6-Hexanelactam (epsilon-caprolactam)	kg.	16%
2933 72 00	--	Clobazam (INN) and methyprylon (INN)	kg.	16%
2933 79 00	--	Other lactams	kg.	16%
	-	*Other :*		
2933 91 00	--	Alprazolam (INN), camazepam (INN) chloridiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrzepam (INN),	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		flurazepam (INN), halazaepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), tamazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof		
2933 99 00	--	Other	kg.	16%
2934		NUCLEIC ACIDS AND THEIR SALTS; WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS		
2934 10 00	-	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg.	16%
2934 20 00	-	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused	kg.	16%
2934 30 00	-	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused	kg.	16%
	-	*Other :*		
2934 91 00	--	Aminorex (INN), brotizolam (INN), clotiazepam (INN), claxazolam (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN) and phenmetrazine (INN); salts thereof	kg.	16%
2934 99 00	--	Other	kg.	16%
2935		SULPHONAMIDES		
2935 00	-	*Sulphonamides :*		
	---	*Sulphamethoxazole, sulphafurazole, sulphadiazine, sulphadimidine, sulphacetamide :*		
2935 00 11	----	Sulphamethoxazole	kg.	16%
2935 00 12	----	Sulphafurazole	kg.	16%
2935 00 13	----	Sulphadiazine	kg.	16%
2935 00 14	----	Sulphadimidine	kg.	16%
2935 00 15	----	Sulphacetamide	kg.	16%
	---	*Sulphamethoxypyridarine, Sulphamethiazole, sulphamoxole, sulphamide :*		
2935 00 21	----	Sulphamethoxypyridarine	kg.	16%
2935 00 22	----	Sulphamethiazole	kg.	16%
2935 00 23	----	Sulphamoxole	kg.	16%
2935 00 24	----	Sulphamide	kg.	16%
2935 00 90	---	Other	kg.	16%
		XI.—PROVITAMINS, VITAMINS AND HORMONES		
2936		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		
2936 10 00	-	Provitamins, unmixed	kg.	16%
	-	*Vitamins and their derivatives, unmixed :*		
2936 21 00	--	Vitamin A and their derivatives	kg.	16%
2936 22	--	*Vitamin B_1 and its derivatives :*		
2936 22 10	---	Vitamin B_1 [Thiamine (INN), aneurine] and its salts	kg.	16%
2936 22 90	---	Other	kg.	16%
2936 23	--	*Vitamin B_2 and its derivatives :*		
2936 23 10	---	Vitamin B_2 [Riboflavin (INN), lactoflavin] and its salts	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2936 23 90	---	Other	kg.	16%
2936 24 00	--	D- or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives	kg.	16%
2936 25 00	--	Vitamin B_6 and its derivatives	kg.	16%
2936 26	--	*Vitamin B_{12} and its derivatives :*		
2936 26 10	---	Vitamin B_{12} (Cyanocobalamin (INN))	kg.	16%
2936 26 90	---	Other	kg.	16%
2936 27 00	--	Vitamin C (Ascorbic acid) and its derivatives	kg.	16%
2936 28 00	--	Vitamin E and its derivatives	kg.	16%
2936 29	--	*Other vitamins and their derivatives :*		
2936 29 10	---	Folic acid (Vitamin B_9)	kg.	16%
2936 29 20	---	Nicotinic acid and nicotinamide (niacinamide or niacine)	kg.	16%
2936 29 30	---	Vitamin K (menaphthonum BP)	kg.	16%
2936 29 40	---	Vitamin D	kg.	16%
2936 29 50	---	Vitamin H (Biotin)	kg.	16%
2936 29 90	---	Other	kg.	16%
2936 90 00	-	Other, including natural concentrates	kg.	16%
2937		HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES		
	-	*Polypeptide hormones, protein hormones and glycoprotein hormones, their dervatives and structural analogues :*		
2937 11 00	--	Somatotropin, its derivatives and structural analogues	kg.	16%
2937 12 00	--	Insulin and its salts	kg.	16%
2937 19 00	--	Other	kg.	16%
	-	*Steroidal hormones, their derivatives and structural analogues :*		
2937 21 00	--	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg.	16%
2937 22 00	--	Halogenated derivatives of corticosteroidal hormones	kg.	16%
2937 23 00	--	Oestrogens and progestogens	kg.	16%
2937 29 00	--	Other	kg.	16%
	-	*Catecholamine hormones, their derivatives and structural analogues :*		
2937 31 00	--	Epinethrine	kg.	16%
2937 39 00	--	Other	kg.	16%
2937 40 00	-	Amino-acid derivatives	kg.	16%
2937 50 00	-	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg.	16%
2937 90 00	-	Other	kg.	16%
		XII. –GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.		
2938		GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
2938 10 00	-	Rutoside (rutin) and its derivatives	kg.	16%
2938 90	-	*Other :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2938 90 10	---	Digoxin	kg.	16%
2938 90 20	---	Digitalis glycosides	kg.	16%
2938 90 90	---	Other	kg.	16%
2939		VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
	-	*Alkaloids of opium and their derivatives; salts thereof :*		
2939 11 00	--	Buprenorphine (INN), and salts thereof	kg.	16%
2939 19 00	-	Other	kg.	16%
	-	*Alkaloids of cinchona and their derivatives; salts thereof :*		
2939 21	--	*Quinine and its salts :*		
2939 21 10	---	Quinine alkaloids	kg.	16%
2939 21 20	---	Quinine hydrochloride	kg.	16%
2939 21 30	---	Quinine sulphate	kg.	16%
2939 21 40	---	Chloroquine phosphate	kg.	16%
2939 21 90	---	Other	kg.	16%
2939 29 00	--	Other	kg.	16%
2939 30 00	-	Caffeine and its salts	kg.	16%
	-	*Ephedrines and their salts :*		
2939 41	--	*Ephedrine and its salts :*		
2939 41 10	---	Ephedrine alkaloids	kg.	16%
2939 41 20	---	Ephedrine hydrochloride	kg.	16%
2939 41 90	---	Other	kg.	16%
2939 42 00	--	Pseudoephedrine (INN) and its salts	kg.	16%
2939 43 00	--	Cathine (INN) and its salts	kg.	16%
2939 49 00	--	Other	kg.	16%
	-	*Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :*		
2939 51 00	--	Fenetylline (INN) and its salts	kg.	16%
2939 59 00	--	Other	kg.	16%
	-	*Alkaloids of rye ergot and their derivatives; salts thereof :*		
2939 61	--	*Ergometrine (INN) and its salts :*		
2939 61 10	---	Ergometrine (INN)	kg.	16%
2939 61 90	---	Other	kg.	16%
2939 62	--	*Ergotamine (INN) and its salts :*		
2939 62 10	---	Ergotamine tartrate	kg.	16%
2939 62 90	---	Other	kg.	16%
2939 63 00	--	Lysergic acid and its salts	kg.	16%
2939 69 00	--	Other	kg.	16%
	-	*Other :*		
2939 91 00	--	Levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	kg.	16%
2939 99 00	--	Other	kg.	16%
		XIII.–OTHER ORGANIC COMPOUNDS		
2940 00 00		SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADINGS 2937, 2938 OR 2939	kg.	16%
2941		ANTIBIOTICS		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2941 10	-	*Penicillins and their derivative with a penicillanic acid structure; salts thereof :*		
2941 10 10	---	Penicillins and its salts (*e.g.* procaine penicillin, penicillin G-potassium)	kg.	16%
2941 10 20	---	Ampicilline and its salts	kg.	16%
2941 10 30	---	Amoxycilline and its salts	kg.	16%
2941 10 40	---	Cioxacilline and its salts	kg.	16%
2941 10 50	---	6-APA	kg.	16%
2941 10 90	---	Other	kg.	16%
2941 20	---	*Streptomycins and their derivatives; salts thereof :*		
2941 20 10	---	Streptomycin	kg.	16%
2941 20 90	---	Other	kg.	16%
2941 30	-	*Tetracyclines and their derivatives; salts thereof:*		
2941 30 10	---	Doxycycline and its salts	kg.	16%
2941 30 20	---	Tetracycline/oxytetra-cycline and their salts	kg.	16%
2941 30 90	---	Other	kg.	16%
2941 40 00	-	Chloramphenicol and its derivatives; salts thereof	kg.	16%
2941 50 00	-	Erythromycin and its derivatives; salts thereof	kg.	16%
2941 90	-	*Other :*		
	---	*Rifampicin and its salts :*		
2941 90 11	----	Rifampicin	kg.	16%
2941 90 12	----	3 Formyl Rifa S V(Rifaint)	kg.	16%
2941 90 13	----	Rifa S or Rifa S Sodium (Rifaint)	kg.	16%
2941 90 14	----	1-Amino-4-Methyl piperazine (Rifaint)	kg.	16%
2941 90 19	----	Other	kg.	16%
2941 90 20	---	Cephalexin and its salts	kg.	16%
2941 90 30	---	Ciprofloxacine and its salts	kg.	16%
2941 90 40	---	Gentamycin and its salts	kg.	16%
2941 90 50	---	Neomycin	kg.	16%
2941 90 60	---	Norfloxacin and its salts	kg.	16%
2941 90 90	---	Other	kg.	16%
2942		OTHER ORGANIC COMPOUNDS		
2942 00	-	*Other organic compounds :*		
	---	*Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts :*		
2942 00 11	----	Cefadroxil and its salts	kg.	16%
2942 00 12	----	Ibuprofane	kg.	16%
2942 00 13	----	Nifedipine	kg.	16%
2942 00 14	----	Ranitidine	kg.	16%
2942 00 15	----	Danes salt of D(-) phenyl glycine	kg.	16%
2942 00 16	----	D(-) para hydroxy dane's salts	kg.	16%
	---	*Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitryptyline HCl, cysteanune HCl, atenolol, propronalol :*		
2942 00 21	----	Timolo maleate	kg.	16%
2942 00 22	----	Terbutoline sulphate	kg.	16%
2942 00 23	----	D(-) phenyl glycin chloride HCL (DPGCH)	kg.	16%
2942 00 24	----	Imipramine HCl	kg.	16%
2942 00 25	----	Amitryptyline HCl	kg.	16%
2942 00 26	----	Cysteanune HCl	kg.	16%
2942 00 27	----	Atenolol, propronalol	kg.	16%
	---	*Diloxanide furoate, cimetidine, oxyclozanide, famotidine :*		
2942 00 31	----	Diloxanide furoate	kg.	16%
2942 00 32	----	Cimetidine	kg.	16%
2942 00 33	----	Oxyclozanide	kg.	16%
2942 00 34	----	Famotidine	kg.	16%
2942 00 90	---	Other	kg.	16%

CHAPTER 30

Pharmaceutical products

NOTES

1. This Chapter does not cover:

(*a*) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(*b*) plasters specially calcined or finely ground for use in dentistry (heading 2520);

(*c*) aqueous distillates or aqueous solutions of essential oil, suitable for medicinal uses (heading 3301);

(*d*) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;

(*e*) soap or other products of heading 3401 containing added medicaments;

(*f*) preparations with a basis of plaster for use in dentistry (heading 3407); or

(*g*) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).

2. For the purposes of heading 3002, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

3. For the purposes of headings 3003 and 3004 and of Note 4(d) to this Chapter, the following are to be treated:

(*a*) as unmixed products:

(*1*) unmixed products dissolved in water;

(*2*) all goods of Chapter 28 or 29; and

(*3*) simple vegetable extracts of heading 1302, merely standardised or dissolved in any solvent;

(*b*) as products which have been mixed:

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

(*2*) vegetable extracts obtained by the treatment of mixture of vegetable materials; and

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

4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule—

(*a*) sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;

(*b*) sterile laminaria and sterile laminaria tents;

(*c*) sterile absorbable surgical or dental haemostatics;

(*d*) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(*e*) blood-grouping reagents;

(*f*) dental cements and other dental fillings; bone reconstruction cements;

(*g*) first-aid boxes and kits;

(*h*) chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides;

(*i*) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and

(*j*) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf-life.

5. This Chapter does not cover pharmaceutical products and medicaments containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "alcohol", "opium", "Indian hemp", "narcotic drugs" and "narcotics" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

6. In relation to products of heading 3003 or 3004, conversion of powder into tablets or capsules, labelling or relabelling of containers intended for consumers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

7. In relation to products of heading 3005, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3001		GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
3001 10	-	*Glands and other organs, dried, whether or not powdered :*		
3001 10 10	---	Pancreatin and dried powder of pancreas	kg.	16%
	---	*Other :*		
3001 10 91	----	Powdered	kg.	16%
3001 10 99	----	Other	kg.	16%
3001 20	-	*Extracts of glands or other organs or of their secretions :*		
3001 20 10	---	Liquid extracts of liver	kg.	16%
3001 20 20	---	Liver extracts, dry	kg.	16%
3001 20 30	---	Snake venom	kg.	16%
3001 20 90	---	Other	kg.	16%
3001 90	-	*Other :*		
3001 90 10	---	Of human origin	kg.	16%
	---	*Other :*		
3001 90 91	----	Heparin and its salts	kg.	16%
3001 90 99	----	Other	kg.	16%
3002		HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES;		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS		
3002 10	-	*Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:*		
	---	*Antisera:*		
3002 10 11	----	For diptheria	kg.	Nil
3002 10 12	----	For tetanus	kg.	Nil
3002 10 13	----	For rabies	kg.	Nil
3002 10 14	----	For snake venom	kg.	Nil
3002 10 19	----	Other	kg.	Nil
3002 10 20	---	Hemoglobin blood globulins and serum globulins	kg.	Nil
	---	*Other:*		
3002 10 91	----	Of human origin	kg.	Nil
3002 10 99	----	Other	kg.	Nil
3002 20	-	*Vaccines for human medicine:*		
	---	*Single vaccines:*		
3002 20 11	----	For cholera and typhoid	kg.	Nil
3002 20 12	----	For hepatitis	kg.	Nil
3002 20 13	----	For tetanus	kg.	Nil
3002 20 14	----	For polio	kg.	Nil
3002 20 15	----	For tuberculosis	kg.	Nil
3002 20 16	----	For rabies	kg.	Nil
3002 20 17	----	For Japanese encephalitis	kg.	Nil
3002 20 18	----	For whopping cough (pertusis)	kg.	Nil
3002 20 19	----	Other	kg.	Nil
	---	*Mixed vaccines:*		
3002 20 21	----	For diphtheria, pertusis and tetanus (DPT)	kg.	Nil
3002 20 22	----	For diphtheria and tetanus (DT)	kg.	Nil
3002 20 23	----	For measles, mumps and rubella (MMR)	kg.	Nil
3002 20 24	----	For typhoid-paratyphoid (TAB) or typhoid-paratyphoid-cholera (TABC)	kg.	Nil
3002 20 29	----	Other	kg.	Nil
3002 30 00	-	Vaccines for veterinary medicine	kg.	Nil
3002 90	-	*Other:*		
3002 90 10	---	Human blood	kg.	Nil
3002 90 20	---	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	kg.	Nil
3002 90 30	---	Cultures of micro-organisms (excluding yeast)	kg.	Nil
3002 90 40	---	Toxins	kg.	Nil
3002 90 90	---	Other	kg.	Nil
3003		MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE		
3003 10 00	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg.	16%
3003 20 00	-	Containing other antibiotics	kg.	16%
	-	*Containing hormones or other products of heading 2937 but not containing antibiotics:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3003 31 00	--	Containing insulin	kg.	16%
3003 39 00	--	Other	kg.	16%
3003 40 00	-	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	kg.	16%
3003 90	--	*Other :*		
	---	*Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments :*		
3003 90 11	----	Of Ayurvedic system	kg.	16%
3003 90 12	----	Of Unani system	kg.	16%
3003 90 13	----	Of Siddha system	kg.	16%
3003 90 14	----	Of Homoeopathic system	kg.	16%
3003 90 15	----	Of Bio-chemic system	kg.	16%
	---	*Menthol crystals and milk of magnesia :*		
3003 90 21	----	Menthol crystals	kg.	16%
3003 90 22	----	Milk of magnesia	kg.	16%
	---	*Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel :*		
3003 90 31	----	Bovine albumin and drugs of animal origin	kg.	16%
3003 90 32	----	Merbromine national formulary XII (mercurochrome)	kg.	16%
3003 90 33	----	Calcium sennoside	kg.	16%
3003 90 34	----	Anaesthetic agents used in human or veterinary medicine or surgery	kg.	16%
3003 90 35	----	Aluminium hydroxide gel	kg.	16%
3003 90 90	---	Other	kg.	16%
3004		MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE		
3004 10	-	*Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :*		
3004 10 10	---	Penicillins	kg.	16%
3004 10 20	---	Ampicillin	kg.	16%
3004 10 30	---	Amoxycillin	kg.	16%
3004 10 40	---	Becampicillin	kg.	16%
3004 10 50	---	Cloxacillin	kg.	16%
3004 10 60	---	Ampicillin and cloxacillin combinations	kg.	16%
3004 10 70	---	Streptomycin	kg.	16%
3004 10 90	---	Other	kg.	16%
3004 20	-	*Containing other antibiotics :*		
	---	*Cephalosporins and their derivatives :*		
3004 20 11	----	Cefazolin	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 20 12 ----	Cephalexin	kg.	16%
3004 20 13 ----	Ciprofloxacin	kg.	16%
3004 20 14 ----	Cefoxitin	kg.	16%
3004 20 19 ----	Other	kg.	16%
3004 20 20 ---	Sulfonamides and cotrimoxazole	kg.	16%
---	*Fluoroquinolones :*		
3004 20 31 ----	Norfloxacin	kg.	16%
3004 20 32 ----	Nalidixic acid	kg.	16%
3004 20 33 ----	Ciprofloxacin	kg.	16%
3004 20 34 ----	Ofloxacin	kg.	16%
3004 20 39 ----	Other	kg.	16%
---	*Tetracyclines :*		
3004 20 41 ----	Chlortetracycline	kg.	16%
3004 20 42 ----	Oxytetracycline	kg.	16%
3004 20 49 ----	Other	kg.	16%
3004 20 50 ---	Chloramphenicol	kg.	16%
---	*Macrolide :*		
3004 20 61 ----	Erythromycin	kg.	16%
3004 20 62 ----	Roxithromycin	kg.	16%
3004 20 63 ----	Clarithromycin	kg.	16%
3004 20 64 ----	Azithromycin	kg.	16%
3004 20 69 ----	Other	kg.	16%
3004 20 70 ----	Cefadroxil	kg.	16%
---	*Other :*		
3004 20 91 ----	Isoniazid	kg.	16%
3004 20 92 ----	Rifampicin	kg.	16%
3004 20 93 ----	Pyrazinamide	kg.	16%
3004 20 94 ----	Ethambutol	kg.	16%
3004 20 95 ----	Clindamycin	kg.	16%
3004 20 96 ----	Vancomycin	kg.	16%
3004 20 97 ----	Polymyxin B and colistin	kg.	16%
3004 20 99 ----	Other	kg.	16%
-	*Containing hormones or other products of heading 2937 but not containing antibiotics :*		
3004 31 --	*Containing insulin :*		
3004 31 10 ---	Insulin injection	kg.	16%
3004 31 90 ---	Other	kg.	16%
3004 32 00 --	Containing corticosteroid hormones, their derivatives and structural analogues	kg.	16%
3004 39 --	*Other :*		
---	*Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestogen group hormones:*		
3004 39 11 ----	Pituitary hormones	kg.	16%
3004 39 12 ----	Prednisolone	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3004 39 13	----	Dexamethasone	kg.	16%
3004 39 14	----	Danazol	kg.	16%
3004 39 19	----	Other progestogen and oestogen group hormones	kg.	16%
	---	*Gonadotrophins and luteinising hormone :*		
3004 39 21	----	Gonadotrophins	kg.	16%
3004 39 22	----	Luteinising hormone	kg.	16%
3004 39 90	---	Other	kg.	16%
3004 40	-	*Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics :*		
3004 40 10	---	Atropin and salts thereof	kg.	16%
3004 40 20	---	Caffein and salts thereof	kg.	16%
3004 40 30	---			
3004 40 40	---	Ergot preparations, ergotamine and salts thereof	kg.	16%
3004 40 50	---	Papaverine hydrochloride	kg.	16%
3004 40 60	---	Bromohexin and solbutamol	kg.	16%
3004 40 70	---	Theophylline and ephedrine	kg.	16%
3004 40 90	---	Other	kg.	16%
3004 50	-	*Other medicaments containing vitamins or other products of heading 2936 :*		
3004 50 10	---	Heamatinics and erythropoietin preparations	kg.	16%
3004 50 20	---	Preparations of minerals and their supplements	kg.	16%
	---	*Preparations of vitamins :*		
3004 50 31	----	Of vitamin A	kg.	16%
3004 50 32	----	Of vitamin B_1 and B_2 and salts thereof	kg.	16%
3004 50 33	----	Of vitamin B_9	kg.	16%
3004 50 34	----	Of vitamin B_{12}	kg.	16%
3004 50 35	----	Of vitamin C	kg.	16%
3004 50 36	----	Of vitamin D	kg.	16%
3004 50 37	----	Of vitamin E	kg.	16%
3004 50 39	----	Other	kg.	16%
3004 50 90	---	Other	kg.	16%
3004 90	-	*Other :*		
	---	*Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale :*		
3004 90 11	----	Of Ayurvedic system	kg.	16%
3004 90 12	----	Of Unani system	kg.	16%
3004 90 13	----	Of Siddha system	kg.	16%
3004 90 14	----	Of Homoeopathic system	kg.	16%
3004 90 15	----	Of Bio-chemic system	kg.	16%
	---	*Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs :*		
3004 90 21	----	Anthelmintics and preparations there of	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 90 22 ----	Metronidazole	kg.	16%
3004 90 23 ----	Tinidazole	kg.	16%
3004 90 24 ----	Secnidazole	kg.	16%
3004 90 25 ----	Diluxamide furoate	kg.	16%
3004 90 26 ----	Sodium stibogluconate	kg.	16%
3004 90 27 ----	Pentamidine	kg.	16%
3004 90 29 ----	Other	kg.	16%
---	*Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemitics and other gastrointestinal drugs :*		
3004 90 31 ----	Promethazine, chlorpheniramine, astemizole and ceteirizine	kg.	16%
3004 90 32 ----	Sodium bicarbonate, magnesium hydroxide (milk of magnesia), magnesium carbonate, magnesium trisilicate, aluminium hydroxide gel, magaldarate and combinations thereof	kg.	16%
3004 90 33 ----	Cimetidine, rantidine, nizatidine and roxatidine	kg.	16%
3004 90 34 ----	Omeprazole and lansoprazole	kg.	16%
3004 90 35 ----	Dicyclomine, metoclopramide and dexamethasone and ondansetron	kg.	16%
3004 90 36 ----	Chenodiol and ursodiol	kg.	16%
3004 90 39 ----	Other	kg.	16%
---	*Anticancer drugs :*		
3004 90 41 ----	Cyclophosphamide	kg.	16%
3004 90 42 ----	Methotrexate, 5-fluorouracil (5-FU) and ftorafur	kg.	16%
3004 90 43 ----	Bincristine and vinblastine	kg.	16%
3004 90 44 ----	Paclitaxel and docetaxel	kg.	16%
3004 90 45 ----	Etoposide	kg.	16%
3004 90 46 ----	Actinomycin D Dactinomycin and doxorubicin	kg.	16%
3004 90 47 ----	L-Asparaginase, cisplatin and carboplatin	kg.	16%
3004 90 48 ----	Tamoxifen	kg.	16%
3004 90 49 ----	Other	kg.	16%
---	*Antitubercular drugs; antileprotic drugs, antimalarial drugs :*		
3004 90 51 ----	Isoniazid	kg.	16%
3004 90 52 ----	Rifampicin	kg.	16%
3004 90 53 ----	Pyrazinamide and ethambutol	kg.	16%
3004 90 54 ----	Streptomycin	kg.	16%
3004 90 55 ----	Dapsone (DDS), acedapsone (DADDS), solopsone and clofazimine	kg.	16%
3004 90 56 ----	Chloroquine, amodiaquine, mefloquine, quinine, chloroguamide, pyrimethamine	kg.	16%
3004 90 57 ----	Other antitubercular drugs	kg.	16%
3004 90 58 ----	Other antileprotic drugs	kg.	16%
3004 90 59 ----	Other antimalarial drugs	kg.	16%
---	*Nonsteroidal antiinflammatory, analgesics and antipyratic drugs :*		
3004 90 61 ----	Analgin with or without other compounds such as paracetamol	kg.	16%
3004 90 62 ----	Acetyl salicylic acid (aspirin) and formulations thereof	kg.	16%
3004 90 63 ----	Ibuprofen with or without paracetamol or other compounds	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 90 64 ----	Oxyphen butazone, phenyl butazone and formulations thereof	kg.	16%
3004 90 65 ----	Indomethacin	kg.	16%
3004 90 66 ----	Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam	kg.	16%
3004 90 67 ----	Ketorolac, nimesulide, nabumetone and nefopam	kg.	16%
3004 90 69 ----	Other	kg.	16%
---	*Antihypertensive drugs :*		
3004 90 71 ----	Captopril, enalapril, lisinopril, perindopril and ramipril	kg.	16%
3004 90 72 ----	Verapamil, nifedipine, amlodipine and lacidipine	kg.	16%
3004 90 73 ----	Losartan	kg.	16%
3004 90 74 ----	Propranolol, metoprolol, atenolol and labetalol	kg.	16%
3004 90 75 ----	Prazosin, terazosin, phentolamine and phenoxybenzamine	kg.	16%
3004 90 76 ----	Clonidine, methyldopa	kg.	16%
3004 90 77 ----	Hydralazine, minoxidil and diazoxide	kg.	16%
3004 90 79 ----	Other	kg.	16%
---	*Antiepiliptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers :*		
3004 90 81 ----	Phenobarbitone, mephobarbitone, primidone, phenytoin, carbamazepine, ethosuccimide, valporic acid (sodium valporate), diazepam, lamotrigine, gabapentin, bigabatrin, phenacemide, trimethadione and acetazolamide	kg.	16%
3004 90 82 ----	Other antiepileptic drugs	kg.	16%
3004 90 83 ----	Sulpha drugs not elsewhere specified or included	kg.	16%
3004 90 84 ----	Preparations of enzymes	kg.	16%
3004 90 85 ----	Veterinary medicinal preparations, not for human use, not elsewhere specified or included	kg.	16%
3004 90 86 ----	Oral rehydration salts	kg.	16%
3004 90 87 ----	Antibacterial formulations, not elsewhere specified or included	kg.	16%
3004 90 88 ----	Sedatives	kg.	16%
3004 90 89 ----	Tranquilizers	kg.	16%
---	*Other :*		
3004 90 91 ----	Salbutamol, terbutaline, ephedrine, salmeterol and methyl xanthimes	kg.	16%
3004 90 92 ----	Plasma expanders	kg.	16%
3004 90 93 ----	Chlorophenirameine maleate, with or without other compounds (excluding steriods and alkaloids)	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3004 90 94	----	Theophylline, aminophylline and other broncho dilators	kg.	16%
3004 90 95	----	Carcino-chemotherapeutic drugs not elsewhere specified or included	kg.	16%
3004 90 99	----	Other	kg.	16%
3005		WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES		
3005 10	-	*Adhesive dressings and other articles having an adhesive layer :*		
3005 10 10	---	Adhesive guaze	kg.	16%
3005 10 20	---	Adhesive tape	kg.	16%
3005 10 90	---	Other	kg.	16%
3005 90	-	*Other :*		
3005 90 10	---	Cotton wool, medicated	kg.	16%
3005 90 20	---	Poultice of kaolin	kg.	16%
3005 90 30	---	Lint, medicated	kg.	16%
3005 90 40	---	Bandages	kg.	16%
3005 90 50	---	Burn therapy dressing soaked in protective gel	kg.	16%
3005 90 60	---	Micro pores surgical tapes	kg.	16%
3005 90 70	---	Corn removers and callous removers	kg.	16%
3005 90 90	---	Other	kg.	16%
3006		PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER		
3006 10	-	*Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics:*		
3006 10 10	---	Sterile, surgical catgut and similar sterile suture materials and sterile tissue adhesives for surgical wound closure	kg.	16%
3006 10 20	---	Sterile laminaria and sterile laminaria tents and sterile absorbable surgical or dental haemostatics	kg.	16%
3006 20 00	-	Blood grouping reagents	kg.	16%
3006 30 00	-	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg.	16%
3006 40 00	-	Dental cements and other dental fillings; bone reconstruction cements	kg.	16%
3006 50 00	-	First-aid boxes and kits	kg.	16%
3006 60	-	*Chemical contraceptive preparations based on hormones, or other products of heading* 2937 *or on spermicides :*		
3006 60 10	---	Based on hormones	kg.	Nil
3006 60 20	---	Based on other products of heading 2937	kg.	Nil
3006 60 30	---	Based on spermicides	kg.	Nil
3006 70 00	-	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg.	16%
3006 80 00	-	Waste pharmaceuticals	kg.	

CHAPTER 31

Fertilisers

NOTES

1. This Chapter does not cover :

(*a*) animal blood of heading 0511;

(*b*) separate chemically defined compounds [other than those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below]; or

(*c*) cultured potassium chloride crystals (other than optical elements weighing not less than 2.5 g. each, of heading 3824); optical elements of potassium chloride (heading 9001).

2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(*A*) goods which answer to one or other of the descriptions given below:

(*i*) sodium nitrate, whether or not pure;

(*ii*) ammonium nitrate, whether or not pure;

(*iii*) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(*iv*) ammonium sulphate, whether or not pure;

(*v*) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(*vi*) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(*vii*) calcium cyanamide, whether or not pure or treated with oil;

(*viii*) urea, whether or not pure;

(*B*) fertilisers consisting of any of the goods described in (A) above mixed together;

(*C*) fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances;

(*D*) liquid fertilisers consisting of the goods of sub-paragraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(*A*) goods which answer to one or other of the descriptions given below:

(*i*) basic slag;

(*ii*) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;

(*iii*) superphosphates (single, double or triple);

(*iv*) calcium hydrogen orthophosphate containing not less than 0.2 per cent. by weight of fluorine calculated on the dry anhydrous product;

(*B*) fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the flourine content limit;

(*C*) fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105 :

(*A*) goods which answer to one or other of the descriptions given below:

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

(*ii*) potassium chloride, whether or not pure, except as provided in Note 1(C) above;

(*iii*) potassium sulphate, whether or not pure;

(*iv*) magnesium potassium sulphate, whether or not pure;

(*B*) fertilisers consisting of any of the goods described in (A) above mixed together.

5. Ammonium dihydrogen orthophosphate (monoammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate) whether or not pure, and intermixtures thereof, are to be classified in heading 3105.

6. For the purposes of heading 3105, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3101		ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS		
3101 00	-	*Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products*		
3101 00 10	---	Guano	kg.	Nil
	---	*Other :*		
3101 00 91	----	Animal dung	kg.	Nil
3101 00 92	----	Animal excreta	kg.	Nil
3101 00 99	----	Other	kg.	Nil
3102		MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS		
3102 10 00	-	Urea, whether or not in aqueous solution	kg.	16%
		Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102 21 00	--	Ammonium sulphate	kg.	16%
3102 29	--	*Other :*		
3102 29 10	---	Ammonium sulphonitrate	kg.	16%
3102 29 90	---	Other	kg.	16%
3102 30 00	-	Ammonium nitrate, whether or not in aqueous solution	kg.	16%
3102 40 00	-	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg.	16%
3102 50 00	-	Sodium nitrate	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3102 60 00	-	Double salts and mixtures of calcium nitrate and ammonium nitrate	kg.	16%
3102 70 00	-	Calcium cyanamide	kg.	16%
3102 80 00	-	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg.	16%
3102 90	-	*Other, including mixtures not specified in the foregoing sub-headings :*		
3102 90 10	---	Double salts or mixtures of calcium nitrate and magnesium nitrate	kg.	16%
3102 90 90	---	Other	kg.	16%
3103		MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC		
3103 10 00	-	Superphosphates	kg.	16%
3103 20 00	-	Basic slag	kg.	16%
3103 90 00	-	Other	kg.	16%
3104		MINERAL OR CHEMICAL FERTILISERS, POTASSIC		
3104 10 00	-	Carnallite, sylvite and other crude natural potassium salts	kg.	16%
3104 20 00	-	Potassium chloride	kg.	16%
3104 30 00	-	Potassium sulphate	kg.	16%
3104 90 00	-	Other	kg.	16%
3105		MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG		
3105 10 00	-	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	kg.	16%
3105 20 00	-	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg.	16%
3105 30 00	-	Diammonium hydrogen orthophosphate (diammonium phosphate)	kg.	16%
3105 40 00	-	Ammonium dihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	kg.	16%
	-	*Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :*		
3105 51 00	--	Containing nitrates and phosphates	kg.	16%
3105 59 00	--	Other	kg.	16%
3105 60 00	-	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg.	16%
3105 90	-	*Other :*		
3105 90 10	---	Mineral or chemical fertilisers containing two fertilising elements namely nitrogen and potassium	kg.	16%
3105 90 90	---	Other	kg.	16%

CHAPTER 32

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

NOTES

1. This Chapter does not cover :

(*a*) separate chemically defined elements or compounds [except those of heading 3203 or 3204, inorganic products of a kind used as lumino-phores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212];

(*b*) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or

(*c*) mastics of asphalt or other bituminous mastics (heading 2715).

2. Heading 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.

4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 per cent. of the weight of the solution.

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

6. The expression "stamping foils" in heading 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

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

(*b*) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

7. In relation to products of heading 3206, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

8. In relation to syntheic organic dyes (including pigment dyes) of heading 3204, conversion of unformulated, unstandardised or unprepared forms (for example, wet cakes) of such dyes by:

(*a*) reduction in particle size,

(*b*) addition of dispersing agents or diluents, or

(*c*) adoption of any other treatment,

into their formulated, standardised or prepared forms ready for use in the process of dyeing shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3201	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
3201 10 00 -	Quebracho extract	kg.	16%
3201 20 00 -	Wattle extract	kg.	16%
3201 90 -	*Other :*		
3201 90 10 ---	Gambier extracts	kg.	16%
3201 90 20 ---	Myrobalan fruit extract	kg.	16%
3201 90 30 ---	Gallotannic acid (tannin, digallic acid)	kg.	16%
3201 90 90 ---	Other	kg.	16%
3202	SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING		
3202 10 00 -	Synthetic organic tanning substances	kg.	16%
3202 90	*Other :*		
3202 90 10 ---	Inorganic tanning substances	kg.	16%
3202 90 20 ---	Tanning preparations, whether or not containing natural tanning substances	kg.	16%
3202 90 30 ---	Enzymatic preparations for pre-tanning	kg.	16%
3202 90 90 ---	Other	kg.	16%
3203	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN		
3203 00 -	*Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin :*		
3203 00 10 ---	Cutch (Catechu) extracts	kg.	16%
3203 00 20 ---	Food colours other than synthetic	kg.	16%
3203 00 30 ---	Lac-dye	kg.	16%
3203 00 40 ---	Natural indigo	kg.	16%
3203 00 90 ---	Other	kg.	16%
3204	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED		
-	*Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :*		
3204 11 --	*Disperse dyes and preparations based thereon :*		
---	*Disperse yellow :*		
3204 11 11 ----	Disperse yellow 13 (duranol brill yellow 6 G)	kg.	16%
3204 11 19 ----	Other	kg.	16%
---	*Disperse orange :*		
3204 11 21 ----	Disperse orange 11 (duranol orange G)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 11 29 ----	Other	kg.	16%
---	*Disperse red :*		
3204 11 31 ----	Disperse red 3 (serisol fast pink B)	kg.	16%
3204 11 32 ----	Disperse red 4 (celliton fast pink RF)	kg.	16%
3204 11 33 ----	Disperse red 9 (duranol red GN)	kg.	16%
3204 11 39 ----	Other	kg.	16%
---	*Disperse violet :*		
3204 11 41 ----	Disperse violet 1 (duranol violet 2R)	kg.	16%
3204 11 42 ----	Disperse violet 4 (duranol brill violet B)	kg.	16%
3204 11 43 ----	Disperse violet 8 (duranol brill violet BR)	kg.	16%
3204 11 49 ----	Other	kg.	16%
---	*Disperse blue :*		
3204 11 51 ----	Disperse blue 1 (duranol brill blue CB)	kg.	16%
3204 11 52 ----	Disperse blue 3 (duranol brill blue BBN)	kg.	16%
3204 11 53 ----	Disperse blue 5 (celliton fast blue FFB)	kg.	16%
3204 11 54 ----	Disperse blue 6 (celliton fast blue FFG)	kg.	16%
3204 11 55 ----	Disperse blue 14 (duranol brill blue G)	kg.	16%
3204 11 56 ----	Disperse blue 24 (duranol blue 2G)	kg.	16%
3204 11 59 ----	Other	kg.	16%
---	*Other :*		
3204 11 91 ----	Disperse greens	kg.	16%
3204 11 92 ----	Disperse browns	kg.	16%
3204 11 93 ----	Disperse blacks	kg.	16%
3204 11 94 ----	Disperse brown mixtures	kg.	16%
3204 11 95 ----	Disperse grey mixtures	kg.	16%
3204 11 96 ----	Disperse black mixtures	kg.	16%
3204 11 99 ----	Other	kg.	16%
3204 12 --	*Acid dyes, whether or not premetallised, and preparations based thereon;mordant dyes and preparations based thereon :*		
---	*Azo dyes :*		
3204 12 11 ----	Acid yellows	kg.	16%
3204 12 12 ----	Acid oranges	kg.	16%
3204 12 13 ----	Acid red	kg.	16%
3204 12 14 ----	Acid violets	kg.	16%
3204 12 15 ----	Acid blues	kg.	16%
3204 12 16 ----	Acid greens	kg.	16%
3204 12 17 ----	Acid brown	kg.	16%
3204 12 18 ----	Acid blacks	kg.	16%
3204 12 19 ----	Other	kg.	16%
---	*Acid greens (non-azo) :*		
3204 12 21 ----	Acid green 17 (solacet fast green 2G)	kg.	16%
3204 12 22 ----	Acid green 27 (carbolan green G)	kg.	16%
3204 12 23 ----	Acid green 28 (carbolan brill green 5G)	kg.	16%
3204 12 24 ----	Acid green 38 (alizarine cyanine green 3G)	kg.	16%
3204 12 25 ----	Acid green 44 (alizarine cyanine green GWA)	kg.	16%
3204 12 29 ----	Other	kg.	16%
---	*Acid black (non-azo) :*		
3204 12 31 ----	Acid black 2 (nigrosine)	kg.	16%
3204 12 32 ----	Acid black 48 (coomasie fast grey 3G)	kg.	16%
3204 12 39 ----	Other	kg.	16%
---	*Acid blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo) :*		
3204 12 41 ----	Acid blue 2 (alizarine brill blue PFN)	kg.	16%
3204 12 42 ----	Acid blue 14 (solacet fast blue 4 G1)	kg.	16%
3204 12 43 ----	Acid blue 23 (alizarine light blue 4 G1)	kg.	16%
3204 12 44 ----	Acid blue 25 (solway ultra blue B)	kg.	16%
3204 12 45 ----	Acid blue 45 (solway blue RN)	kg.	16%
3204 12 46 ----	Acid blue 51 (alizarine sky blue FFB)	kg.	16%
3204 12 47 ----	Acid blue 52 (alizarine light - 5GL)	kg.	16%
3204 12 48 ----	Acid blue 78 (solway sky blue B)	kg.	16%
---	*Acid blues 93, 112, 127, 138, 140 and others (non-azo) :*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 12 51 ----	Acid blue 93 (ink blue)	kg.	16%
3204 12 52 ----	Acid blue 112 (coomasie ultra sky SE)	kg.	16%
3204 12 53 ----	Acid blue 127 (brill alizarine milling blue G)	kg.	16%
3204 12 54 ----	Acid blue 138 (carbolan blue B)	kg.	16%
3204 12 55 ----	Acid blue 140 (carbolan brill blue 2R)	kg.	16%
3204 12 59 ----	Other	kg.	16%
---	*Mordant dyes :*		
3204 12 61 ----	Yellows	kg.	16%
3204 12 62 ----	Oranges	kg.	16%
3204 12 63 ----	Violets	kg.	16%
3204 12 64 ----	Blues	kg.	16%
3204 12 65 ----	Greens	kg.	16%
3204 12 66 ----	Browns	kg.	16%
3204 12 67 ----	Blacks	kg.	16%
3204 12 68 ----	Red 11 (alizarine red)	kg.	16%
3204 12 69 ----	Other	kg.	16%
---	*Other non-azo acid dyes :*		
3204 12 91 ----	Acid yellows	kg.	16%
3204 12 92 ----	Acid oranges	kg.	16%
3204 12 93 ----	Acid red	kg.	16%
3204 12 94 ----	Acid violets	kg.	16%
3204 12 95 ----	Acid browns	kg.	16%
3204 12 99 ----	Other	kg.	16%
3204 13 --	*Basic dyes and preparations based thereon :*		
3204 13 10 ---	Basic azo dyes	kg.	16%
---	*Basic yellow (non-azo) :*		
3204 13 21 ----	Yellow 2 (auramine O)	kg.	16%
3204 13 29 ----	Other	kg.	16%
---	*Basic red (non-azo) :*		
3204 13 31 ----	Red 1 (rhodamine 6 G)	kg.	16%
3204 13 39 ----	Other	kg.	16%
---	*Basic violet (non-azo) :*		
3204 13 41 ----	Violet 1 (methyl Violet)	kg.	16%
3204 13 42 ----	Violet 10 (rhodamine B)	kg.	16%
3204 13 43 ----	Violet 14 (magenta)	kg.	16%
3204 13 49 ----	Other	kg.	16%
---	*Basic blue (non-azo) :*		
3204 13 51 ----	Blue 9 (methylene Blue)	kg.	16%
3204 13 52 ----	Blue 16 (victoria Blue B)	kg.	16%
3204 13 59 ----	Other	kg.	16%
---	*Basic green (non-azo) :*		
3204 13 61 ----	Green 4 (malachite green)	kg.	16%
3204 13 69 ----	Other	kg.	16%
---	*Other non-azo basic dyes :*		
3204 13 91 ----	Basic oranges	kg.	16%
3204 13 92 ----	Basic browns	kg.	16%
3204 13 93 ----	Basic black	kg.	16%
3204 13 99 ----	Other	kg.	16%
3204 14 --	*Direct dyes and preparations based thereon :*		
---	*Direct yellow (azo) :*		
3204 14 11 ----	Yellow 12 (chrysophenine G)	kg.	16%
3204 14 19 ----	Other	kg.	16%
---	*Direct red (azo) :*		
3204 14 21 ----	Congo red	kg.	16%
3204 14 29 ----	Other	kg.	16%
---	*Direct blue (azo) :*		
3204 14 31 ----	Blue 1 (sky blue FF)	kg.	16%
3204 14 39 ----	Other	kg.	16%
3204 14 40 ---	Direct oranges (azo)	kg.	16%
3204 14 50 ---	Direct greens (azo)	kg.	16%
3204 14 60 ---	Direct browns (azo)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 14 70 ---	Direct blacks (azo)	kg.	16%
---	*Direct dyes (non-azo):*		
3204 14 81 ----	Yellows	kg.	16%
3204 14 82 ----	Oranges	kg.	16%
3204 14 83 ----	Reds	kg.	16%
3204 14 84 ----	Violets	kg.	16%
3204 14 85 ----	Blues	kg.	16%
3204 14 86 ----	Greens	kg.	16%
3204 14 87 ----	Browns	kg.	16%
3204 14 88 ----	Blacks	kg.	16%
3204 14 89 ----	Other	kg.	16%
3204 14 90 ---	Other	kg.	16%
3204 15 --	*Vat dyes (including those usable in that state as pigments) and preparations thereon:*		
---	*Vat yellow:*		
3204 15 11 ----	Vat yellow 2 (GC)	kg.	16%
3204 15 12 ----	Vat yellow 4 (indathrene golden yellow GK)	kg.	16%
3204 15 19 ----	Other	kg.	16%
---	*Vat orange:*		
3204 15 21 ----	Vat oranges 3 (brill orange RK)	kg.	16%
3204 15 22 ----	Vat oranges 15 (golden orange 3G)	kg.	16%
3204 15 29 ----	Other	kg.	16%
---	*Vat red:*		
3204 15 31 ----	Vat red (brill pink)	kg.	16%
3204 15 39 ----	Other	kg.	16%
---	*Vat violet:*		
3204 15 41 ----	Vat violet 1 (brill violet 2R)	kg.	16%
3204 15 42 ----	Vat violet 3 (magenta B)	kg.	16%
3204 15 49 ----	Other	kg.	16%
---	*Vat blue:*		
3204 15 51 ----	Vat blue 1 (synthetic indigo)	kg.	16%
3204 15 52 ----	Vat blue 4	kg.	16%
3204 15 53 ----	Vat blue 5 (blue 2B)	kg.	16%
3204 15 54 ----	Vat blue 6 (blue BC)	kg.	16%
3204 15 55 ----	Vat blue 20 (dark blue 30)	kg.	16%
3204 15 56 ----	Vat blue 29 (indanthrene brill blue 4G)	kg.	16%
3204 15 57 ----	Vat blue 43 (carbazole blue)	kg.	16%
3204 15 58 ----	Reduced vat blues	kg.	16%
3204 15 59 ----	Other	kg.	16%
---	*Vat green:*		
3204 15 61 ----	Vat green 1 (indanthrene brill green BFFB)	kg.	16%
3204 15 62 ----	Vat green 2 (indanthrene brill green GG)	kg.	16%
3204 15 63 ----	Vat green 4 (indanthrene brill green 3B)	kg.	16%
3204 15 64 ----	Vat green 9 (black BB)	kg.	16%
3204 15 69 ----	Other	kg.	16%
---	*Vat brown:*		
3204 15 71 ----	Vat brown 1 (brown BR)	kg.	16%
3204 15 72 ----	Vat brown 3 (brown RGR)	kg.	16%
3204 15 73 ----	Vat brown 5 (brown RRD,G)	kg.	16%
3204 15 79 ----	Other	kg.	16%
---	*Vat black:*		
3204 15 81 ----	Vat black 9 (black RB)	kg.	16%
3204 15 82 ----	Vat black 25 (olive T)	kg.	16%
3204 15 83 ----	Vat black 27 (olive R)	kg.	16%
3204 15 84 ----	Vat black 29 (grey BG)	kg.	16%
3204 15 89 ----	Other	kg.	16%
---	*Other:*		
3204 15 91 ----	Solubilised vat yellows	kg.	16%
3204 15 92 ----	Solubilised vat oranges	kg.	16%
3204 15 93 ----	Solubilised vat reds	kg.	16%
3204 15 94 ----	Solubilised vat violets	kg.	16%
3204 15 95 ----	Solubilised vat blues	kg.	16%
3204 15 96 ----	Solubilised vat greens	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3204 15 97	----	Solubilised vat blacks	kg.	16%
3204 15 99	----	Other	kg.	16%
3204 16	--	*Reactive dyes and preparations based thereon :*		
3204 16 10	---	Yellows	kg.	16%
3204 16 20	---	Oranges	kg.	16%
3204 16 30	---	Reds	kg.	16%
3204 16 40	---	Violets	kg.	16%
3204 16 50	---	Blues	kg.	16%
3204 16 60	---	Greens	kg.	16%
3204 16 70	---	Browns	kg.	16%
3204 16 80	---	Blacks	kg.	16%
3204 16 90	---	Other	kg.	16%
3204 17	--	*Pigments and preparations based thereon :*		
	---	*Pigment yellow :*		
3204 17 11	----	Yellow 1 (hansa yellow)	kg.	16%
3204 17 19	----	Other	kg.	16%
3204 17 20	---	Pigment oranges	kg.	16%
	---	*Pigment red :*		
3204 17 31	----	Toluidine red	kg.	16%
3204 17 39	----	Other	kg.	16%
3204 17 40	---	Pigment violets	kg.	16%
	---	*Pigment blues :*		
3204 17 51	----	Blue 15 (pathalocyanine blue)	kg.	16%
3204 17 59	----	Other	kg.	16%
	---	*Pigment greens :*		
3204 17 61	----	Green 7 (pathalovyanine green)	kg.	16%
3204 17 69	----	Other	kg.	16%
3204 17 70	---	Pigment browns	kg.	16%
3204 17 80	---	Pigment blacks	kg.	16%
3204 17 90	---	Other	kg.	16%
3204 19	--	*Other, including mixtures of colouring matter of two or more of the sub-headings* 3204 11 *to* 3204 19 *:*		
	---	*Azoic coupling components* 2,4,5,7,8,13 *:*		
3204 19 11	----	Azoic coupling component 2 (naphthol AS)	kg.	16%
3204 19 12	----	Azoic coupling component 4 (naphthol As-BO)	kg.	16%
3204 19 13	----	Azoic coupling component 5 (naphthol ASG)	kg.	16%
3204 19 14	----	Azoic coupling component 7 (naphthol ASSW)	kg.	16%
3204 19 15	----	Azoic coupling component 8 (naphthol ASTR)	kg.	16%
3204 19 16	----	Azoic coupling component 13 (naphthol ASSG)	kg.	16%
	---	*Azoic coupling components* 14,15,17,18,20 *and others :*		
3204 19 21	----	Azoic coupling component 14 (naphthol ASPH)	kg.	16%
3204 19 22	----	Azoic coupling component 15 (naphthol ASLB)	kg.	16%
3204 19 23	----	Azoic coupling component 17 (naphthol ASBS)	kg.	16%
3204 19 24	----	Azoic coupling component 18 (naphthol ASD)	kg.	16%
3204 19 25	----	Azoic coupling component 20 (naphthol ASOL)	kg.	16%
3204 19 29	----	Other	kg.	16%
	---	*Azoic diazo component* 1,2,3,4,5,6,10,11 *:*		
3204 19 31	----	Azoic diazo component 1 (fast bordeaux GP base)	kg.	16%
3204 19 32	----	Azoic diazo component 2 (fast orange G/GC base)	kg.	16%
3204 19 33	----	Azoic diazo component 3 (fast scarlet GGIGGS base)	kg.	16%
3204 19 34	----	Azoic diazo component 4 (fast garment GBC base)	kg.	16%
3204 19 35	----	Azoic diazo component 5 (fast red B base)	kg.	16%
3204 19 36	----	Azoic diazo component 6 (fast orange GR base)	kg.	16%
3204 19 37	----	Azoic diazo component 10 (fast red R base)	kg.	16%
3204 19 38	----	Azoic diazo component 11 (fast red TR base)	kg.	16%
	---	*Azoic diazo component* 12,13,20,24,32,41,48 *and others :*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 19 41 ----	Azoic diazo component 12 (fast scarlet G base)	kg.	16%
3204 19 42 ----	Azoic diazo component 13 (fast scarlet R base)	kg.	16%
3204 19 43 ----	Azoic diazo component 20 (fast blue BB base)	kg.	16%
3204 19 44 ----	Azoic diazo component 24 (fast blue RR base)	kg.	16%
3204 19 45 ----	Azoic diazo component 32 (fast red KB base)	kg.	16%
3204 19 46 ----	Azoic diazo component 41 (fast violet B base)	kg.	16%
3204 19 47 ----	Azoic diazo component 48 (fast blue B base)	kg.	16%
3204 19 49 ----	Other	kg.	16%
---	*Azoic colours :*		
3204 19 51 ----	Yellows	kg.	16%
3204 19 52 ----	Oranges	kg.	16%
3204 19 53 ----	Reds	kg.	16%
3204 19 54 ----	Violets	kg.	16%
3204 19 55 ----	Blues	kg.	16%
3204 19 56 ----	Greens	kg.	16%
3204 19 57 ----	Browns	kg.	16%
3204 19 58 ----	Blacks	kg.	16%
3204 19 59 ----	Other	kg.	16%
---	*Sulphur based colouring matters :*		
3204 19 61 ----	Yellows	kg.	16%
3204 19 62 ----	Oranges	kg.	16%
3204 19 63 ----	Reds	kg.	16%
3204 19 64 ----	Blues	kg.	16%
3204 19 65 ----	Greens	kg.	16%
3204 19 66 ----	Browns	kg.	16%
3204 19 67 ----	Blacks	kg.	16%
3204 19 69 ----	Other	kg.	16%
---	*Solvent based colouring matters :*		
3204 19 71 ----	Yellows	kg.	16%
3204 19 72 ----	Oranges	kg.	16%
3204 19 73 ----	Reds	kg.	16%
3204 19 74 ----	Violets	kg.	16%
3204 19 75 ----	Blues	kg.	16%
3204 19 76 ----	Greens	kg.	16%
3204 19 77 ----	Browns	kg.	16%
3204 19 78 ----	Blacks	kg.	16%
3204 19 79 ----	Other	kg.	16%
---	*Food colouring matters :*		
3204 19 81 ----	Yellow 3 (sunset yellow)	kg.	16%
3204 19 82 ----	Yellow 4 (tartrazine)	kg.	16%
3204 19 83 ----	Reds 5 to 8 (poncean)	kg.	16%
3204 19 84 ----	Red 9 (amaranth)	kg.	16%
3204 19 85 ----	Oranges	kg.	16%
3204 19 86 ----	Violets	kg.	16%
3204 19 87 ----	Greens	kg.	16%
3204 19 88 ----	Browns	kg.	16%
3204 19 89 ----	Other	kg.	16%
3204 19 90 ---	Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3204 20	-	*Synthetic organic products of a kind used as fluorescent brightening agents :*		
3204 20 10	---	Optical whitening agents	kg.	16%
3204 20 90	---	Other	kg.	16%
3204 90 00	-	Other	kg.	16%
3205 00 00		COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	kg.	16%
3206		OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 3203, 3204 OR 3205; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED		
	-	*Pigments and preparations based on titanium dioxide :*		
3206 11	--	*Containing 80% or more by weight of titanium dioxide calculated on the dry matter :*		
3206 11 10	---	Pearlsent pigment (titanium dioxide, coated micananeous and lustres pearl pigment)	kg.	16%
3206 11 90	---	Other	kg.	16%
3206 19 00	--	Other	kg.	16%
3206 20 00	-	Pigments and preparations based on chromium compounds	kg.	16%
3206 30 00	-	Pigments and preparations based on cadmium compounds	kg.	16%
	-	*Other colouring matter and other preparations :*		
3206 41 00	--	Ultramarine and preparations based thereon	kg.	16%
3206 42 00	--	Lithopone and other pigments and preparations based on zinc sulphide	kg.	16%
3206 43 00	--	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	kg.	16%
3206 49	--	*Other :*		
3206 49 10	---	Red oxide	kg.	16%
3206 49 20	---	Persian red	kg.	16%
3206 49 30	---	Yellow ochre	kg.	16%
3206 49 40	---	Bronze powder	kg.	16%
3206 49 90	---	Other	kg.	16%
3206 50 00	-	Inorganic products of a kind used as luminophores	kg.	16%
3207		PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES		
3207 10	-	*Prepared pigments, prepared opacifiers, prepared colours and similar preparations :*		
3207 10 10	---	Prepared organic dye-stuff pigments, dry	kg.	16%
3207 10 20	---	Prepared organic dye-stuff pigments, paste	kg.	16%
3207 10 30	---	Prepared inorganic pigments	kg.	16%
3207 10 40	---	Prepared opacifiers prepared colours and similar preparations	kg.	16%
3207 10 90	---	Other	kg.	16%
3207 20	-	*Vitrifiable enamels and glazes, engobes (slips) and similar preparations :*		
3207 20 10	---	Vitrifiable enamels and glazes	kg.	16%
3207 20 20	---	Engobes (slips) and similar preparations	kg.	16%
3207 30 00	-	Liquid lustres and similar preparations	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3207 40 00	-	Glass frit and other glass, in the form of powder, granules or flakes	kg.	16%
3208		PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER		
3208 10	-	*Based on polyesters :*		
3208 10 10	---	Enamels	kg.	16%
3208 10 20	---	Lacquers	kg.	16%
3208 10 30	---	Varnishes	kg.	16%
3208 10 90	---	Other	kg.	16%
3208 20	-	*Based on acrylic or vinyl polymers :*		
3208 20 10	---	Enamels	kg.	16%
3208 20 20	---	Lacquers	kg.	16%
3208 20 30	---	Varnishes	kg.	16%
3208 20 90	---	Other	kg.	16%
3208 90	-	*Other :*		
	---	*Based on cellulose nitrate or other cellulose derivatives :*		
3208 90 11	----	Nitrocellulose lacquers	kg.	16%
3208 90 19	----	Other	kg.	16%
	---	*Enamels :*		
3208 90 21	----	Synthetic enamel, ultra white paints	kg.	16%
3208 90 22	----	Synthetic enamel, other colours	kg.	16%
3208 90 29	----	Other	kg.	16%
3208 90 30	---	Lacquers	kg.	16%
	---	*Varnishes :*		
3208 90 41	----	Insulating varnish	kg.	16%
3208 90 49	----	Other	kg.	16%
3208 90 50	---	Slip agents	kg.	16%
3208 90 90	---	Other	kg.	16%
3209		PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM		
3209 10	-	*Based on acrylic or vinyl polymers :*		
3209 10 10	---	Acrylic emulsion	kg.	16%
3209 10 90	---	Other	kg.	16%
3209 90	-	*Other :*		
3209 90 10	---	Dispersion paints	kg.	16%
3209 90 20	---	Emulsion paints not elsewhere specified or included	kg.	16%
3209 90 90	---	Other	kg.	16%
3210		OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER		
3210 00	-	*Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :*		
	---	*Distempers :*		
3210 00 11	----	Dry distemper, including cement based water paints	kg.	16%
3210 00 12	----	Oil bound distemper	kg.	16%
3210 00 19	----	Other	kg.	16%
3210 00 20	---	Prepared water pigments of a kind used for finishing leather	kg.	16%
3210 00 30	---	Metallic powder or flakes prepared as paints	kg.	16%
3210 00 40	---	Poly tetra fluoro ethylene (PTFE) or silicon resin based coating materials	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3210 00 90	---	Other	kg.	16%
3211 00 00		PREPARED DRIERS	kg.	16%
3212		PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE		
3212 10 00	-	Stamping foils	kg.	16%
3212 90	-	*Other :*		
3212 90 10	---	Pigments in linseed oil, white spirit, spirit of turpentine, varnish and other paints or enamel media not elsewhere specified or included	kg.	16%
3212 90 20	---	Dyes and other colouring matter put up in forms or packings for retail sale	kg.	16%
3212 90 30	---	Aluminium paste	kg.	16%
3212 90 90	---	Other	kg.	16%
3213		ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS		
3213 10 00	-	Colours in sets	kg.	16%
3213 90 00	-	Other	kg.	16%
3214		GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARTIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE		
3214 10 00	-	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg.	16%
3214 90	-	*Other :*		
3214 90 10	---	Non-refractory surfacing preparations	kg.	16%
3214 90 20	---	Resin cement	kg.	16%
3214 90 90	---	Other	kg.	16%
3215		PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID		
	-	*Printing ink :*		
3215 11	--	*Black :*		
3215 11 10	---	Lithographic ink and jelly	kg.	16%
3215 11 20	---	Newspaper ink	kg.	16%
3215 11 30	---	Rotary ink	kg.	16%
3215 11 40	---	Screen printing ink	kg.	16%
3215 11 90	---	Other	kg.	16%
3215 19	--	*Other :*		
3215 19 10	---	Lithographic ink and jelly	kg.	16%
3215 19 20	---	Newspaper ink	kg.	16%
3215 19 30	---	Rotary ink	kg.	16%
3215 19 40	---	Screen printing ink	kg.	16%
3215 19 90	---	Other	kg.	16%
3215 90	-	*Other :*		
3215 90 10	---	Fountain pen ink	kg.	Nil
3215 90 20	---	Ball pen ink	kg.	Nil
3215 90 30	---	Indelible ink	kg.	16%
3215 90 40	---	Drawing ink	kg.	16%
3215 90 90	---	Other	kg.	16%

CHAPTER 33

Essential oils and resinoids, perfumery, cosmetic or toilet preparations

NOTES

1. This Chapter does not cover:

(*a*) natural oleoresins or vegetable extracts of heading 1301 or 1302;

(*b*) soap or other products of heading 3401;

(*c*) gum, wood or sulphate turpentine or other products of heading 3805; or

(*d*) perfumery, cosmetics and toilet preparations containing alcohol or opium, Indian hemp or other narcotics and for this purpose, these expressions have the meanings respectively assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

2. The expression "odoriferous substances" in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4. The expression "perfumery, cosmetic or toilet preparations" in heading 3307 applies, *inter alia*, to the following products: cented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solution; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

5. In relation to products of headings 3303, 3304 and 3305, conversion of powder into tablets, labelling or relabelling of containers intended for consumers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the products marketable to the consumer, shall be construed as 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3301		ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS		
	-	*Essential oils of citrus fruit :*		
3301 11 00	--	Of bergamot	kg.	16%
3301 12 00	--	Of orange	kg.	16%
3301 13 00	--	Of lemon	kg.	16%
3301 14 00	--	Of lime	kg.	16%
3301 19	--	*Other :*		
3301 19 10	---	Citronella oil	kg.	16%
3301 19 90	---	Other	kg.	16%
	-	*Essential oils other than those of citrus fruit:*		
3301 21 00	--	Of geranium	kg.	16%
3301 22	--	*Of jasmin :*		
3301 22 10	---	Jasmin concentrate	kg.	16%
3301 22 90	---	Other	kg.	16%
3301 23 00	--	Of lavender or of lavandin	kg.	16%
3301 24 00	--	Of peppermint (*Mentha piperita*)	kg.	16%
3301 25	--	*Of other mints :*		
3301 25 10	---	Spearmint oil (ex-mentha spicata)	kg.	16%
3301 25 20	---	Water mint-oil (ex-mentha aquatic)	kg.	16%
3301 25 30	---	Horsemint oil (ex-mentha sylvestries)	kg.	16%
3301 25 40	---	Bergament oil (*ex-mentha citrate*)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3301 25 90	--- Other	kg.	16%
3301 26 00	-- Of vetiver	kg.	16%
3301 29	-- *Other:*		
	--- *Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil:*		
3301 29 11	---- Anise oil (aniseed oil)	kg.	16%
3301 29 12	---- Cajeput oil	kg.	16%
3301 29 13	---- Cananga oil	kg.	16%
3301 29 14	---- Caraway oil	kg.	16%
3301 29 15	---- Cassia oil	kg.	16%
3301 29 16	---- Cedarwood oil	kg.	16%
3301 29 17	---- Cinnamon bark oil	kg.	16%
3301 29 18	---- Cinnamon leaf oil	kg.	16%
	--- *Clove leaf or stem oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil:*		
3301 29 21	---- Clove leaf or stem oil	kg.	16%
3301 29 22	---- Coriander seed oil	kg.	16%
3301 29 23	---- Dill oil (anethum oil)	kg.	16%
3301 29 24	---- Eucalyptus oil	kg.	16%
3301 29 25	---- Fennel seed oil	kg.	16%
3301 29 26	---- Ginger oil	kg.	16%
3301 29 27	---- Ginger grass oil	kg.	16%
3301 29 28	---- Clove bud oil	kg.	16%
	--- *Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil:*		
3301 29 31	---- Tuberose concentrate	kg.	16%
3301 29 32	---- Nutmeg oil	kg.	16%
3301 29 33	---- Palmarosa oil	kg.	16%
3301 29 34	---- Patchouli oil	kg.	16%
3301 29 35	---- Pepper oil	kg.	16%
3301 29 36	---- Petitgrain oil	kg.	16%
3301 29 37	---- Sandalwood oil	kg.	16%
3301 29 38	---- Rose oil	kg.	16%
	--- *Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil :*		
3301 29 41	---- Camphor oil	kg.	16%
3301 29 42	---- Lemon grass oil	kg.	16%
3301 29 43	---- Ylang ylang oil	kg.	16%
3301 29 44	---- Davana oil	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3301 29 45	---- Cumin oil	kg.	16%
3301 29 46	---- Celery seed oil	kg.	16%
3301 29 47	---- Garlic oil	kg.	16%
3301 29 48	---- Paprika oil	kg.	16%
3301 29 49	---- Turmeric oil	kg.	16%
3301 29 50	--- Spices' oils not elsewhere specified or included	kg.	16%
3301 29 90	--- Other	kg.	16%
3301 30	- *Resinoids:*		
3301 30 10	--- Agar oil	kg.	16%
	-- *Other:*		
3301 30 91	---- Flavouring essences, all types, including those for liquors	kg	16%
3301 30 99	---- Other	kg.	16%
3301 90	- *Other:*		
	--- *Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins:*		
3301 90 11	---- Fenugreek oleoresins	kg.	16%
3301 90 12	---- Ginger oleoresins	kg.	16%
3301 90 13	---- Pepper oleoresins	kg.	16%
3301 90 14	---- Turmeric oleoresins	kg.	16%
3301 90 15	---- Cardamom oleoresins	kg.	16%
3301 90 16	---- Celery seed oleoresins	kg.	16%
3301 90 17	---- Nutmeg oleoresins	kg.	16%
	--- *Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included:*		
3301 90 21	---- Clove oleoresins	kg.	16%
3301 90 22	---- Capsicum oleoresins	kg.	16%
3301 90 23	---- Coriander oleoresins	kg.	16%
3301 90 24	---- Cumin oleoresins	kg.	16%
3301 90 25	---- Fennel oleoresins	kg.	16%
3301 90 29	---- Oleoresins of spices not elsewhere specified or included	kg.	16%
	--- *Attars of all kinds in fixed oil base; mustard oil aroma essence of ambrettolide (ambrette seed oil essence):*		
3301 90 31	---- Attars of all kinds in fixed oil base	kg.	16%
3301 90 32	---- Mustard oil aroma	kg.	16%
3301 90 33	---- Essence of ambrettolide (ambrette seed oil essence)	kg.	16%
	--- *Concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included:*		
3301 90 41	---- Flavouring essences, all types, including those for liquors	kg.	16%
3301 90 49	---- Other	kg.	16%
	--- *Terpenic by-products of the deterpenation of essential oils:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3301 90 51	----	Flavouring essences, all types, including those for liquors	kg.	16%
3301 90 59	----	Other	kg.	16%
3301 90 60	---	Aqueous distillates of essential oils, not elsewhere specified or included	kg.	16%
	---	*Aqueous solutions of essential oils:*		
3301 90 71	----	Flavouring essences, all types, including those for liquors	kg.	16%
3301 90 79	----	Other	kg.	16%
3301 90 90	---	Other	kg.	16%
3302		MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES		
3302 10	-	*Of a kind used in the food or drink industries:*		
3302 10 10	---	Synthetic flavouring essences	kg.	16%
3302 10 90	---	Other	kg.	16%
3302 90	-	*Other:*		
	---	*Mixtures of aromatic chemicals and essential oils as perfume base:*		
3302 90 11	----	Synthetic perfumery compounds	kg.	16%
3302 90 12	----	Synthetic essential oil	kg.	16%
3302 90 19	----	Other	kg.	16%
3302 90 20	---	Aleuritic acid	kg.	16%
3302 90 90	---	Other	kg.	16%
3303		PERFUMES AND TOILET WATERS		
3303 00	-	*Perfumes and toilet waters:*		
3303 00 10	---	Eau-de-cologne	kg.	16%
3303 00 20	---	Rose water	kg.	16%
3303 00 30	---	Keora water	kg.	16%
3303 00 40	---	Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)	kg.	16%
3303 00 50	---	Perfumes containing spirit	kg.	16%
3303 00 60	---	Spirituous toilet preparations not elsewhere specified or included	kg.	16%
3303 00 90	---	Other	kg.	16%
3304		BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS		
3304 10 00	-	Lip make-up preparations	kg.	16%
3304 20 00	-	Eye make-up preparations	kg.	16%
3304 30 00	-	Manicure or pedicure preparations	kg.	16%
	-	*Other:*		
3304 91	--	*Powders, whether or not compressed:*		
3304 91 10	---	Face powders	kg.	16%
3304 91 20	---	Talcum powders	kg.	16%
3304 91 90	---	Other	kg.	16%
3304 99	--	*Other:*		
3304 99 10	---	Face creams	kg.	16%
3304 99 20	---	Nail polish or lacquers	kg.	16%
3304 99 30	---	Moisturising lotion	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3304 99 40	---	Sindur, bindi, kumkum	kg.	16%
3304 99 50	---	Turmeric preparations	kg.	16%
3304 99 90	---	Other	kg.	16%
3305		PREPARATIONS FOR USE ON THE HAIR		
3305 10	-	*Shampoos:*		
3305 10 10	---	Containing spirit	kg.	16%
3305 10 90	---	Other	kg.	16%
3305 20 00	-	Preparations for permanent waving or straightening	kg.	16%
3305 30 00	-	Hair lacquers	kg.	16%
3305 90	-	*Other:*		
	---	*Hair oil:*		
3305 90 11	----	Perfumed	kg.	16%
3305 90 19	----	Other	kg.	16%
3305 90 20	---	Brilliantines (spirituous)	kg.	16%
3305 90 30	---	Hair cream	kg.	16%
3305 90 40	---	Hair dyes (natural, herbal or synthetic)	kg.	16%
3305 90 50	---	Hair fixers	kg.	16%
3305 90 90	---	Other	kg.	16%
3306		PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES		
3306 10	-	*Dentifrices:*		
3306 10 10	---	In powder	kg.	16%
3306 10 20	---	In paste	kg.	16%
3306 10 90	---	Other	kg.	16%
3306 20 00	-	Yarn used to clean between the teeth (dental floss)	kg.	16%
3306 90 00	-	Other	kg.	16%
3307		PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED, PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES		
3307 10	-	*Pre-shave, shaving or after-shave preparations:*		
3307 10 10	---	Shaving cream	kg.	16%
3307 10 90	---	Other	kg.	16%
3307 20 00	-	Personal deodorants and anti-perspirants	kg.	16%
3307 30	-	*Perfumed bath salts and other bath preparations:*		
3307 30 10	---	Bath oil (thailam)	kg.	16%
3307 30 90	---	Other	kg.	16%
	-	*Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:*		
3307 41 00	--	"Agarbatti" and other odoriferous preparations which operate by burning	kg.	Nil
3307 49 00	--	Other	kg.	16%
3307 90	-	*Other:*		
3307 90 10	---	Depilatories	kg.	16%
3307 90 20	---	Sterile contact lens care solution	kg.	16%
3307 90 90	---	Other	kg.	16%

CHAPTER 34

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

NOTES

1. This Chapter does not cover :

(*a*) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 1517);

(*b*) separate chemically defined compounds; or

(*c*) shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).

2. For the purposes of heading 3401, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as "scouring powders and similar preparations".

3. For the purposes of heading 3402, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

(*a*) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(*b*) reduce the surface tension of water 4.5×10^{-2} N/m (45 dyne/Cm) or less.

4. In heading 3403, the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading 3404, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

(*A*) chemically produced organic products of a waxy character, whether or not water-soluble;

(*B*) products obtained by mixing different waxes;

(*C*) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

This heading does not apply to:

(*a*) products of heading 1516, 3402 or 3823, even if having a waxy character;

(*b*) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;

(*c*) mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or

(*d*) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

6. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3401	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT		
	- *Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:*		
3401 11	-- *For toilet use (including medicated products):*		
3401 11 10	--- Medicated toilet soaps	kg.	16%
3401 11 20	--- Shaving soaps other than shaving cream	kg.	16%
3401 11 90	--- Other	kg.	16%
3401 19	-- *Other:*		
	--- *Bars and blocks of not less than 500 gm in weight:*		
3401 19 11	---- Industrial soap	kg.	16%
3401 19 19	---- Other	kg.	16%
3401 19 20	--- Flakes, chips and powder	kg.	16%
3401 19 30	--- Tablets and cakes	kg.	16%
	--- *Household and laundry soaps not elsewhere specified or included :*		
3401 19 41	---- Household soaps	kg.	16%
3401 19 42	---- Laundry soaps	kg.	16%
3401 19 90	--- Other	kg.	16%
3401 20 00	- Soap in other forms	kg.	16%
3401 30	- *Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap :*		
	--- *For toilet use (including medicated products):*		
3401 30 11	---- Medicated toilet soaps	kg.	16%
3401 30 12	---- Shaving cream and shaving gel	kg.	16%
3401 30 19	---- Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3401 30 90	---	Other	kg.	16%
3402		ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP), SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 3401		
	-	*Organic surface-active agents, whether or not put up for retail sale:*		
3402 11	--	*Anionic:*		
3402 11 10	---	Silicone surfactant	kg.	16%
3402 11 90	---	Other	kg.	16%
3402 12 00	--	Cationic	kg.	16%
3402 13 00	--	Non-ionic	kg.	16%
3402 19 00	--	Other	kg.	16%
3402 20	-	*Preparations put up for retail sale:*		
3402 20 10	---	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 20 20	---	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 20 90	---	Other	kg.	16%
3402 90	--	*Other:*		
	---	*Synthetic detergents:*		
3402 90 11	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 12	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 19	----	Other	kg.	16%
3402 90 20	---	Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil	kg.	16%
3402 90 30	---	Penetrators	kg.	16%
	---	*Wetting agents:*		
3402 90 41	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3402 90 42	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 49	---- Other	kg.	16%
	--- *Washing preparations whether or not containing soap:*		
3402 90 51	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 52	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 59	---- Other	kg.	16%
	--- *Other:*		
3402 90 91	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 92	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 99	---- Other	kg.	16%
3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS		
	- *Containing petroleum oils or oils obtained from bituminous minerals:*		
3403 11 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	16%
3403 19 00	-- Other	kg.	16%
	- *Other:*		
3403 91 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	16%
3403 99 00	-- Other	kg.	16%
3404	ARTIFICIAL WAXES AND PREPARED WAXES		
3404 10 00	- Of chemically modified lignite	kg.	16%
3404 20 00	- Of poly (oxyethylene) (polyethylene glycol)	kg.	16%
3404 90	- *Other:*		
3404 90 10	--- Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	kg.	16%
3404 90 20	--- Polyethylene wax	kg.	16%
	--- *Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3404 90 31	----	Poly brominated biphenyls	kg.	16%
3404 90 32	----	Poly chlorinated biphenyls	kg.	16%
3404 90 33	----	Poly chlorinated terphenyls	kg.	16%
3404 90 39	----	Other	kg.	16%
3404 90 90	---	Other	kg.	16%
3405		POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 3404		
3405 10 00	-	Polishes, creams and similar preparations for footwear or leather	kg.	16%
3405 20 00	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	kg.	16%
3405 30 00	-	Polishes and similar preparations for coach-work, other than metal polishes	kg.	16%
3405 40 00	-	Scouring pastes and powders and other scouring preparations	kg.	16%
3405 90	-	*Other:*		
3405 90 10	---	Polishes and compositions for application to metal including diamond polishing powder or paste	kg.	16%
3405 90 90	---	Other	kg.	16%
3406		CANDLES, TAPERS AND THE LIKE		
3406 00	-	*Candles, tapers and the like:*		
3406 00 10	---	Candles	kg.	16%
3406 00 90	---	Other	kg.	16%
3407		MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)		
3407 00	-	***Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):***		
3407 00 10	---	Modelling pastes, including those put up for children's amusement	kg.	16%
3407 00 90	---	Other	kg.	16%

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

NOTES

1. This Chapter does not cover:

(*a*) yeasts (heading 2102);

(*b*) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

(*c*) enzymatic preparations for pre-tanning (heading 3202);

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

(*e*) hardened proteins (heading 3913); or

(*f*) gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 3505, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 1702.

3. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3501	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES		
3501 10 00	- Casein	kg.	16%
3501 90 00	- Other	kg.	16%
3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES		
	- *Egg albumin:*		
3502 11 00	-- Dried	kg.	16%
3502 19 00	-- Other	kg.	16%
3502 20 00	- Milk albumin, including concentrates of two or more whey proteins	kg.	16%
3502 90 00	- Other	kg.	16%
3503	GELATIN [INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED] AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 3501		
3503 00	- *Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured] and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3503 00 10	--- Isinglass	kg.	16%
3503 00 20	--- Gelatin, edible grade and not elsewhere specified or included	kg.	16%
3503 00 30	--- Glues derived from bones, hides and similar items; fish glues	kg.	16%
3503 00 90	--- Other	kg.	16%
3504	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED		
3504 00	- *Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:*		
3504 00 10	--- Peptones	kg.	16%
	--- *Other:*		
3504 00 91	---- Isolated soya protein	kg.	16%
3504 00 99	---- Others	kg.	16%
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGBLATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES		
3505 10	- *Dextrins and other modified starches:*		
3505 10 10	--- Esterified starches	kg.	16%
3505 10 90	--- Other	kg.	16%
3505 20 00	- Glues	kg	16%
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 kg.		
3506 10 00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg.	kg.	16%
	- *Other:*		
3506 91	-- *Adhesives based on polymers of headings* 3901 *to* 3913 *or on rubber:*		
3506 91 10	--- Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)	kg.	16%
3506 91 90	--- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3506 99	-- *Other:*		
3506 99 10	--- Synthetic glue with phenol urea or cresol (with formaldehyde) as the main component	kg.	16%
	--- *Prepared glues and other prepared adhesives not elsewhere specified or included:*		
3506 99 91	---- Based on starch, gum, latex, PF, UF and PVA	kg.	16%
3506 99 99	---- Other	kg.	16%
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED		
3507 10	- *Rennet and concentrates thereof:*		
	--- *Microbial rennet:*		
3507 10 11	---- Animal rennet	kg.	16%
3507 10 19	---- Other	kg.	16%
	--- *Other:*		
3507 10 91	---- Animal rennet	kg.	16%
3507 10 99	---- Other	kg.	16%
3507 90	- *Other:*		
3507 90 10	--- Industrial enzymes (textile assistant)	kg.	16%
3507 90 20	--- Pancretin pure (excluding medicament)	kg.	16%
3507 90 30	--- Pepsin (excluding medicament)	kg.	16%
3507 90 40	--- Pectin esterases pure	kg.	16%
3507 90 50	--- Pectolytic enzyme (pectimase)	kg.	16%
	--- *Other enzymes of microbial origin:*		
3507 90 61	---- Streptokinase	kg.	16%
3507 90 62	---- Amylases enzymes	kg.	16%
3507 90 69	---- Other	kg.	16%
	--- *Enzymes for pharmaceutical use, other than streptokinase:*		
3507 90 71	---- Papain, pure, of pharmaceutical grade	kg.	16%
3507 90 79	---- Other	kg.	16%
	--- *Other:*		
3507 90 91	---- Enzymatic preparations containing food stuffs	kg.	16%
3507 90 99	---- Other	kg.	16%

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. The expression "articles of combustible materials" in heading 3606 applies only to:

(*a*) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(*b*) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

(*c*) resin torches, firelighters and the like.

3. For the purposes of Heading 3605, "match" includes a firework in the form of a match; and, where a match stick has more heads than one capable of being ignited by striking, each such head should be deemed to be a match.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3601		PROPELLANT POWDERS		
3601 00	-	*Propellant powders:*		
3601 00 10	---	Blasting powder	kg.	16%
3601 00 20	---	Gun powder	kg.	16%
3601 00 90	---	Other	kg.	16%
3602		PREPARED EXPLOSIVES, OTHER THAN PROPELLANT POWDERS		
3602 00	-	*Prepared explosives, other than propellant powders:*		
3602 00 10	---	Industrial explosives	kg.	16%
3602 00 90	---	Other	kg.	16%
3603		SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS		
3603 00	-	*Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:*		
	---	*Safety fuses:*		
3603 00 11	----	For mine blasting	kg.	16%
3603 00 19	----	Other	kg.	16%
3603 00 20	---	Detonating fuses	kg.	16%
	---	*Percussion and detonating caps:*		
3603 00 31	----	Non-ordnance	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3603 00 39	---- Other	kg.	16%
	--- *Igniters:*		
3603 00 41	---- Non-ordnance	kg.	16%
3603 00 49	---- Other	kg.	16%
	--- *Electric detonators:*		
3603 00 51	---- Containing explosives electrically ignited, non-ordnance	kg.	16%
3603 00 59	---- Other	kg.	16%
3604	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES		
3604 10 00	- Fireworks	kg.	16%
3604 90	- *Other:*		
3604 90 10	--- Ship signals	kg.	16%
3604 90 90	--- Other	kg.	16%
3605	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 3604		
3605 00	- *Matches, other than pyrotechnic articles of heading* 3604*:*		
3605 00 10	--- Safety matches	kg.	16%
3605 00 90	--- Other	kg.	16%
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER		
3606 10 00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	kg.	16%
3606 90	-- *Other:*		
3606 90 10	--- Combustible preparations	kg.	16%
	--- *Other:*		
3606 90 91	---- Ferro-cerium, in all forms	kg.	16%
3606 90 92	---- Pyrophoric alloys, in all forms	kg.	16%
3606 90 93	---- DNPT (dinitroso-penta-methylene tetramine)	kg.	16%
3606 90 99	---- Others	kg.	16%

CHAPTER 37

Photographic or cinematographic goods

NOTES

1. This Chapter does not cover waste or scrap.

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

3. In relation to product falling under headings 3701, 3702 and 3703, the process of cutting, slitting, perforation or any one or more of these processes shall amount to 'manufacture'.

SUPPLEMENTARY NOTE

In this Chapter, the term "Central Board of Film Certification" means the authority established under law in India for the purpose of certifying the films.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT-FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS		
3701 10	- *For X-ray:*		
3701 10 10	--- Medical	m^2	16%
3701 10 90	--- Other	m^2	16%
3701 20 00	- Instant print film	kg.	16%
3701 30 00	- Other plates and film, with any side exceeding 255 mm	m^2	16%
	- *Other:*		
3701 91	-- *For colour photography (Polychrome):*		
3701 91 10	--- Cinematographic film	kg.	16%
3701 91 90	--- Other	kg.	16%
3701 99	-- *Other:*		
3701 99 10	--- Cinematographic film	m^2	16%
3701 99 90	--- Other	m^2	16%
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED		
3702 10 00	- For X-ray	m^2	16%
3702 20 00	- Instant print film	m^2	16%
	- *Other film, without perforations, of a width not exceeding 105 mm:*		
3702 31	-- *For colour photography (Polychrome):*		
3702 31 10	--- Cinematographic film	u	16%
3702 31 90	--- Other	u	16%
3702 32	-- *Other, with silver halide emulsion:*		
3702 32 10	--- Cinematographic film	m^2	16%
3702 32 90	--- Other	m^2	16%
3702 39	-- *Other:*		
3702 39 10	--- Cinematographic film	m^2	16%
3702 39 90	--- Other	m^2	16%
	- *Other film, without perforations, of a width exceeding 105 mm:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3702 41	-- *Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (Polychrome):*		
3702 41 10	--- Cinematographic film	m^2	16%
3702 41 90	--- Other	m^2	16%
3702 42	-- *Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:*		
3702 42 10	--- Photographic film of a width 620 mm in rolls	m^2	16%
3702 42 20	--- Cinematographic film	m^2	16%
3702 42 90	--- Other	m^2	16%
3702 43	-- *Of a width exceeding 610 mm and of a length not exceeding 200 m:*		
3702 43 10	--- Photographic films (black and white) of a width 620 mm	m^2	16%
3702 43 20	--- Cinematographic film	m^2	16%
3702 43 90	--- Other	m^2	16%
3702 44	-- *Of a width exceeding 105 mm but not exceeding 610 mm:*		
3702 44 10	--- Photographic films of a width 120 mm in rolls	m^2	16%
3702 44 20	--- Cinematographic film	m^2	16%
3702 44 90	--- Other	m^2	16%
	- *Other film, for colour photography (polychrome):*		
3702 51	-- *Of a width not exceeding 16 mm and of a length not exceeding 14 m:*		
3702 51 10	--- Finished rolls of cinematographic positive	m	16%
3702 51 20	--- Other cinematographic film	m	16%
3702 51 90	--- Other	m	16%
3702 52	-- *Of a width not exceeding 16 mm and of a length exceeding 14 m:*		
3702 52 10	--- Finished rolls of cinematographic positive	m	16%
3702 52 20	--- Other cinematographic film	m	16%
3702 52 90	--- Other	m	16%
3702 53 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	16%
3702 54	-- *Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:*		
3702 54 10	--- Finished rolls of cinematographic positive	m	16%
3702 54 20	--- Other cinematographic film	m	16%
3702 54 90	--- Other	m	16%
3702 55	-- *Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:*		
3702 55 10	--- Finished rolls of cinematographic positive	m	16%
3702 55 20	--- Other cinematographic film	m	16%
3702 55 90	--- Other	m	16%
3702 56	-- *Of a width exceeding 35 mm:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3702 56 10	---	Finished rolls of cinematographic positive	m	16%
3702 56 20	---	Other cinematographic film	m	16%
3702 56 90	---	Other	m	16%
	-	*Other:*		
3702 91 00	--	Of a width not exceeding 16 mm	m	16%
3702 93	--	*Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:*		
3702 93 10	---	Cinematographic films	m	16%
3702 93 90	---	Other	m	16%
3702 94	--	*Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:*		
3702 94 10	---	Cinematographic films	m	16%
3702 94 90	---	Other	m	16%
3702 95	--	*Of a width exceeding 35 mm:*		
3702 95 10	---	Cinematographic films	m	16%
3702 95 90	---	Other	m	16%
3703		PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES SENSITISED, UNEXPOSED		
3703 10	-	*In rolls of a width exceeding 610 mm:*		
3703 10 10	---	Photographic paper or paperboard	kg.	16%
3703 10 20	---	Textiles	kg.	16%
3703 20	-	*Other, for colour photography (polychrome):*		
3703 20 10	---	Photographic paper or paperboard	kg.	16%
3703 20 20	---	Textiles	kg.	16%
3703 90	-	*Other:*		
3703 90 10	---	Photographic paper or paperboard	kg.	16%
3703 90 20	---	Textiles	kg.	16%
3704		PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED		
3704 00	-	*Photographic plates, film, paper, paperboard and textiles, exposed but not developed:*		
3704 00 10	---	Photographic paper, or paperboard	kg.	16%
3704 00 20	---	Cinematographic plates and film	kg.	16%
3704 00 30	---	Sensitised textiles	kg.	16%
3704 00 90	---	Other	kg.	16%
3705		PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM		
3705 10 00	-	For offset reproduction	kg.	Nil
3705 20 00	-	Microfilms	kg.	Nil
3705 90	-	*Other:*		
3705 90 10	---	Microfiches	kg.	Nil
3705 90 90	---	Other	kg.	Nil
3706		CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK		
3706 10	-	*Of a width of 35 mm or more:*		
	---	*Feature films:*		
3706 10 11	----	Made wholly in black and white and of a length not exceeding 4,000 m	m	Nil
3706 10 12	----	Made wholly in black and white and of a length exceeding 4,000 m	m	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3706 10 13	---- Made wholly or partly in colour and of a length not exceeding 4,000 m	m	Nil
3706 10 14	---- Made wholly or partly in colour and of a length exceeding 4,000 m	m	Nil
3706 10 15	---- Children's films certified by the Central Board of Film Certification to be "Children's Film"	m	Nil
3706 10 20	--- Documentary shorts, and films certified as such by the Central Board of Film Certification	m	Nil
3706 10 30	--- News Reels and clippings	m	Nil
	--- *Advertisement shorts and films:*		
3706 10 41	---- Made wholly in black and white	m	Nil
3706 10 42	---- Made wholly or partly in colour	m	Nil
	--- *Other children's film:*		
3706 10 51	---- Patch prints, including logos intended exclusively for the entertainment of children	m	Nil
3706 10 52	---- Children's film certified by the Central Board of Films Certification to be "Children's Film"	m	Nil
3706 10 59	---- Other	m	Nil
	--- *Educational shorts, and films:*		
3706 10 61	---- Certified as predominantly educational by the Central Board of Film Certification	m	Nil
3706 10 62	---- Patch prints, including logos intended exclusively for educational purposes	m	Nil
3706 10 63	---- Teaching aids including film strips of educational nature	m	Nil
3706 10 69	---- Other	m	Nil
3706 10 70	--- Short films not elsewhere specified or included	m	Nil
	--- *Other:*		
3706 10 91	---- Audio-visual news or audio-visual views materials including news clippings	m	Nil
3706 10 92	---- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	Nil
3706 10 99	---- Other	m	Nil
3706 90	---- *Other:*		
	--- *Feature films:*		
3706 90 11	---- Made wholly in black and white and of a length not exceeding 4,000 m	m	Nil
3706 90 12	---- Made wholly in black and white and of a length exceeding 4,000 m	m	Nil
3706 90 13	---- Made wholly or partly in colour and of a length not exceeding 4,000 m	m	Nil
3706 90 14	---- Made wholly or partly in colour and of a length exceeding 4,000 m	m	Nil
3706 90 15	---- Children's films certified by the Central Board of Film Certification to be "Children's Film"	m	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3706 90 20	--- Documentary shots, and films certified as such by the Central Board of Film Certification	m	Nil
3706 90 30	--- News reels and clippings	m	Nil
	--- *Advertisement shots and films:*		
3706 90 41	---- Made wholly in black and white	m	Nil
3706 90 42	---- Made wholly or partly in colour	m	Nil
	--- *Other children's film:*		
3706 90 51	---- Patch prints, including logos intended exclusively for the entertainment of children	m	Nil
3706 90 52	---- Children's film certified by the Central Board of Films Certification to be "Children's film"	m	Nil
3706 90 59	---- Other	m	Nil
	--- *Educational shorts, and films:*		
3706 90 61	---- Certified as predominantly educational by the Central Board of Film Certification	m	Nil
3706 90 62	---- Patch prints, including logos intended exclusively for educational purposes	m	Nil
3706 90 63	---- Teaching aids including film strips of educational nature	m	Nil
3706 90 64	---- Certified as predominantly educational, by Central Board of Film Certification, of width below 30mm	m	Nil
3706 90 69	---- Other	m	Nil
3706 90 70	--- Short film not elsewhere specified	m	Nil
	--- *Other:*		
3706 90 91	---- Audio-visual news or audio-visual views materials including news clippings	m	Nil
3706 90 92	---- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	Nil
3706 90 99	---- Other	m	Nil
3707	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE		
3707 10 00	---- Sensitizing emulsions	kg.	16%
3707 90	---- *Other:*		
3707 90 10	--- Chemical products mixed or compounded for Photographic uses (for example, developers and fixers), whether or not in bulk	kg.	16%
3707 90 90	--- Other	kg.	16%

CHAPTER 38

Miscellaneous chemical products

NOTES

1. This Chapter does not cover:

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

(*1*) artificial graphite (heading 3801);

(*2*) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;

(*3*) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);

(*4*) certified reference materials specified in Note 2 below;

(*5*) products specified in Note 3 (a) or 3 (c) below;

(*b*) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading 2106);

(*c*) ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (*a*) or 3(*b*) to Chapter 26 (heading 2620);

(*d*) medicaments (Heading 3003 or 3004);

(*e*) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (*A*) For the purpose of heading 3822, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(*B*) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the Schedule.

3. Heading 3824 includes the following goods which are not to be classified in any other heading of this Schedule:

(*a*) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(*b*) fusel oil; Dippel's oil;

(*c*) ink removers put up in packings for retail sale;

(*d*) stencil correctors and other correcting fluids put up in packings for retail sale; and

(*e*) ceramic firing testers, fusible (for example, seger cones).

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

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

(*b*) industrial waste;

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

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

5. For the purposes of heading 3825, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6. For the purposes of heading 3825, the expression "other wastes" applies to:

(*a*) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(*b*) waste organic solvents;

(*c*) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(*d*) other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

7. This Chapter does not cover products containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "alcohol", "opium", "Indian hemp", "narcotic drugs" and "narcotic" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

8. In relation to products of heading 3808, addition of chemicals and other ingredients like inert carriers or solvents, surface active dispersing and stabilising agents, emulsifires, wetting and dispersing agents, deodorant, masking agent, attractants and feeding stimulants to pesticidal chemicals in concentrated form, labelling or relabelling of containers intended for consumers and repacking from bulk pack to retail packs or the adoption of any other treatment to render the product marketable to the consumer shall amount to 'manufacture'.

9. In relation to products of this Chapter (other than products of heading 3808), labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

SUB-HEADING NOTE

For the purposes of sub-headings 3825 41 and 3825 49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

SUPPLEMENTARY NOTES

In this Chapter:

(*1*) "Ozone depleting substance" means a substance which—

(*a*) falls under this Chapter; and

(*b*) is specified in Schedule I to the Ozone Depleting Substance (Regulation and Control) Rules, 2000.

(*2*) "hazardous waste" means a substance which—

(*a*) falls under this Chapter; and

(*b*) is defined or specified in the Export and Import Policy of the Central Government issued from time to time,

and includes even waste oils and discarded containers specified in the Schedules to the Hazardous Wastes (Management and Handling) Rules, 1989.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3801	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES		
3801 10 00	- Artificial graphite	kg.	16%
3801 20 00	- Colloidal or semi-colloidal graphite	kg.	16%
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg.	16%
3801 90 00	- Other	kg.	16%
3802	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK		
3802 10 00	- Activated carbon	kg.	16%
3802 90	- *Other:*		
	--- *Activated natural mineral products:*		
3802 90 11	---- Activated alumina	kg.	16%
3802 90 12	---- Activated bauxite	kg.	16%
3802 90 19	---- Other	kg.	16%
3802 90 20	--- Animal black (for example bone black, ivory black), including spent animal black	kg.	16%
3803 00 00	TALL OIL, WHETHER OR NOT REFINED	kg.	16%
3804	RESIDUAL LYES FOR THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 3803		
3804 00	- *Residual lyes for the manufacture of wood*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803:		
3804 00 10	---	Lignin sulphonates	kg.	16%
3804 00 20	---	Concentrated sulphate lye	kg.	16%
3804 00 90	---	Other	kg.	16%
3805		GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT		
3805 10	-	*Gum, wood or sulphate turpentine oils:*		
3805 10 10	---	Wood turpentine oil and spirit of turpentine	kg.	16%
3805 10 20	---	Gum turpentine oil	kg.	16%
3805 10 30	---	Sulphate turpentine oil	kg.	16%
3805 20 00	-	Pine oil	kg.	16%
3805 90	-	*Other:*		
3805 90 10	---	Terpenic oils produced by the distillation or other treatment of coniferous woods	kg.	16%
3805 90 20	---	Crude dipentene	kg.	16%
3805 90 30	---	Sulphite turpentine	kg.	16%
3805 90 90	---	Other	kg.	16%
3806		ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS		
3806 10	-	*Rosin and resin acids:*		
3806 10 10	---	Gum rosin	kg.	16%
3806 10 90	---	Other	kg.	16%
3806 20 00	-	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg.	16%
3806 30 00	-	Ester gums	kg.	16%
3806 90	-	*Other:*		
3806 90 10	---	Run gums	kg.	16%
3806 90 90	---	Other	kg.	16%
3807		WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH		
3807 00	-	*Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch:*		
3807 00 10	---	Wood tar	kg.	16%
3807 00 20	---	Wood Tar oils, wood creosote, wood naphtha	kg.	16%
3807 00 30	---	Vegetable pitch, brewers' pitch and similar preparations based on rosin, resin acids or vegetable pitch	kg.	16%
3808		INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS)		
3808 10	-	*Insecticides:*		
	---	*Aldrin, aluminium phosphite, calcium cyanide, chlordane, chloro benzilate, DDVP, DDT:*		
3808 10 11	----	Aldrin	kg.	16%
3808 10 12	----	Aluminium phosphite (for example phostoxin)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3808 10 13	---- Calcium cyanide	kg.	16%
3808 10 14	---- Chlordane	kg.	16%
3808 10 15	---- Chloro benzilate	kg.	16%
3808 10 16	---- D.D.V.P. (Dimethyl-dichloro-vinyl-phosphate)	kg.	16%
3808 10 17	---- D.D.T. (excluding D.D.T. of heading 2903 62)	kg.	16%
	--- *Diaginal, heptachlor, lindane, methyl bromide, parathion methyl, dimethoate technical, malathion:*		
3808 10 21	---- Diaginal	kg.	16%
3808 10 22	---- Heptachlor	kg.	16%
3808 10 23	---- Lindane	kg.	16%
3808 10 24	---- Methyl bromide	kg.	16%
3808 10 25	---- Parathion, methyl	kg.	16%
3808 10 26	---- Dimethoate, technical grade	kg.	16%
3808 10 27	---- Malathion	kg.	16%
	--- *Endosulphan technical, quinal phos, isoproturon, fenthion, cipermethrin technical, allethrin, synthetic pyrethrum:*		
3808 10 31	---- Endosulphan, technical grade	kg.	16%
3808 10 32	---- Quinal phos	kg.	16%
3808 10 33	---- Isoproturon	kg.	16%
3808 10 34	---- Fenthion	kg.	16%
3808 10 35	---- Cipermethrin, technical grade	kg.	16%
3808 10 36	---- Allethrin	kg.	16%
3808 10 37	---- Synthetic pyrethrum	kg.	16%
	--- *Other:*		
3808 10 91	---- Repellants for insects such as flies, mosquito	kg.	16%
3808 10 92	---- Paper impregnated or coated with insecticide such as D.D.T. coated paper	kg.	16%
3808 10 99	---- Other	kg.	16%
3808 20	- *Fungicides:*		
3808 20 10	--- Maneb	kg.	16%
3808 20 20	--- Sodium penta chlorophenate (santobrite)	kg.	16%
3808 20 30	--- Thiram (tetramethyl thiuram disulphide)	kg.	16%
3808 20 40	--- Zineb	kg.	16%
3808 20 50	--- Copper oxychloride	kg.	16%
3808 20 90	--- Other	kg.	16%
3808 30	- *Herbicides, anti-sprouting products and plant-growth regulators:*		
3808 30 10	--- Chloromethyl phenozy acetic acid (M.C.P.A.)	kg.	16%
3808 30 20	--- 2:4 Dichlorophenozy acetic acid and its esters	kg.	16%
3808 30 30	--- Gibberellic acid	kg.	16%
3808 30 40	--- Plant-growth regulators	kg.	16%
3808 30 50	--- Weedicides and weed killing agents	kg.	16%
3808 30 90	--- Other	kg.	16%
3808 40 00	- Disinfectants	kg.	16%
3808 90	- *Other:*		
3808 90 10	--- Pesticides, not elsewhere specified or included	kg.	16%
3808 90 90	--- Other	kg.	16%
3809	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE-STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
3809 10 00	- With a basis of amylaceous substances	kg.	16%
	- *Other:*		
3809 91	-- *Of a kind used in the textile or like industries:*		
3809 91 10	--- Textile assistants mordanting agents	kg.	16%
3809 91 20	--- Textile assistants desizing agents	kg.	16%
3809 91 30	--- Textile assistants dispersing agents	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3809 91 40	---	Textile assistants emulsifying agents	kg.	16%
3809 91 50	---	Textile assistants hydro sulphite formaldehyde compound (rongalite or formusul)	kg.	16%
3809 91 60	---	Textile assistants—textile preservatives	kg.	16%
3809 91 70	---	Textile assistants water proofing agents	kg.	16%
3809 91 80	---	Prepared textile glazings, dressings and mordants	kg.	16%
3809 91 90	---	Other	kg.	16%
3809 92 00	--	Of a kind used in the paper or like industries	kg.	16%
3809 93	--	*Of a kind used in the leather or like industries :*		
3809 93 10	---	Fatty oil or pull up oil	kg.	16%
3809 93 90	---	Other	kg.	16%
3809 99 00	--	Other	kg.	16%
3810		PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS		
3810 10	-	*Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:*		
3810 10 10	---	Pickling preparations and other soldering, brazing or welding powders or pastes	kg.	16%
3810 10 20	---	Thermite portion for welding (alumina thermic heat generators)	kg.	16%
3810 10 90	---	Other	kg.	16%
3810 90	-	*Other:*		
3810 90 10	---	Preparations of a kind used as cores or coatings for welding electrodes and rods	kg.	16%
3810 90 90	---	Other	kg.	16%
3811		ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS		
	-	*Anti-knock preparations:*		
3811 11 00	--	Based on lead compounds	kg.	16%
3811 19 00	--	Other	kg.	16%
	-	*Additives for lubricating oils:*		
3811 21 00	--	Containing petroleum oils or oils obtained from bituminous minerals	kg.	16%
3811 29 00	--	Other	kg.	16%
3811 90 00	-	Other	kg.	16%
3812		PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS		
3812 10 00	-	Prepared rubber accelerators	kg.	16%
3812 20	-	*Compound plasticisers for rubber or plastics:*		
3812 20 10	---	Phthalate plasticisers	kg.	16%
3812 20 90	---	Other	kg.	16%
3812 30	-	*Anti-oxidising preparations and other compound stabilisers for rubber or plastics:*		
3812 30 10	---	Anti-oxidants for rubber	kg.	16%
3812 30 20	---	Softeners for rubber	kg.	16%
3812 30 30	---	Vulcanising agents for rubber	kg.	16%
3812 30 90	---	Other	kg.	16%
3813 00 00		PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3814		ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS		
3814 00	-	*Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:*		
3814 00 10	---	Organic composite solvents and thinners, not elsewhere specified or included	kg.	16%
3814 00 20	---	Prepared paint or varnish removers	kg.	16%
3815		REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	-	*Supported catalysts:*		
3815 11 00	--	With nickel or nickel compounds as the active substance	kg.	16%
3815 12	--	*With precious metal or precious metal compounds as the active substance:*		
3815 12 10	---	Platinum or palladium catalysts with a base of activated carbon	kg.	16%
3815 12 90	---	Other	kg.	16%
3815 19 00	--	Other	kg.	16%
3815 90 00	-	Other	kg.	16%
3816 00 00		REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 3801	kg.	16%
3817		MIXED ALKYLBENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF HEADING 2707 OR 2902		
3817 00	-	*Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902:*		
	---	*Mixed alkylbenzenes:*		
3817 00 11	----	Linear alkylbenzenes	kg.	16%
3817 00 19	----	Other	kg.	16%
3817 00 20	---	Mixed alkylnaphthalenes	kg.	16%
3818		CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS		
3818 00	-	*Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics:*		
3818 00 10	---	Undefused silicon wafers	kg.	16%
3818 00 90	---	Other	kg.	16%
3819		HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS		
3819 00	-	*Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals:*		
3819 00 10	---	Hydraulic brake fluids	kg.	16%
3819 00 90	---	Other	kg.	16%
3820 00 00		ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	kg.	16%
3821 00 00		PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	kg.	16%
3822		DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 3002 OR 3006; CERTIFIED REFERENCE MATERIALS		
3822 00	-	*Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	---	*For medical diagnosis:*		
3822 00 11	----	Pregnancy confirmation reagents	kg.	16%
3822 00 12	----	Reagents for diagnosing AIDS	kg.	16%
3822 00 19	----	Other	kg.	16%
3822 00 90	---	Other	kg.	16%
3823		INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS		
	-	*Industrial monocarboxylic fatty acids; acid oils from refining:*		
3823 11	--	*Stearic acid:*		
	---	*Palm stearin:*		
3823 11 11	----	Crude	kg.	16%
3823 11 12	----	RBD	kg.	16%
3823 11 19	----	Other	kg.	16%
3823 11 90	---	Other stearic acid or stearin	kg.	16%
3823 12 00	--	Oleic acid	kg.	16%
3823 13 00	--	Tall oil fatty acids	kg.	16%
3823 19 00	--	Other	kg.	16%
3823 70	-	*Industrial fatty alcohols:*		
3823 70 10	---	Cetyl alcohol	kg.	16%
3823 70 20	---	Lauryl alcohol	kg.	16%
3823 70 30	---	Oleyl alcohol	kg.	16%
3823 70 40	---	Stearyl alcohol	kg.	16%
3823 70 90	---	Other	kg.	16%
3824		PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED		
3824 10 00	-	Prepared binders for foundry moulds or cores	kg.	16%
3824 20	-	*Naphthenic acids, their water-insoluble salts and their esters:*		
3824 20 10	---	Copper naphthenate	kg.	16%
3824 20 20	---	Naphthenic acids	kg.	16%
3824 20 90	---	Other	kg.	16%
3824 30 00	-	Non-agglomerated metal carbides mixed together or with metallic binders	kg.	16%
3824 40	-	*Prepared additives for cements, mortars or concretes:*		
3824 40 10	---	Damp proof or water proof compounds	kg.	16%
3824 40 90	---	Other	kg.	16%
3824 50	-	*Non-refractory mortars and concretes:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3824 50 10	---	Concretes ready to use known as "Ready-mix Concrete (RMC)"	kg.	Nil
3824 50 90	---	Other	kg.	16%
3824 60	-	*Sorbitol other than that of sub-heading* 2905 44:		
3824 60 10	---	In aqueous solution	kg.	16%
3824 60 90	---	Other	kg.	16%
	-	*Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:*		
3824 71	--	*Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine:*		
3824 71 10	---	Containing ozone depleting substances	kg.	16%
3824 71 90	---	Other	kg.	16%
3824 79	--	*Other:*		
3824 79 10	---	Containing ozone depleting substances	kg.	16%
3824 79 90	---	Other	kg.	16%
3824 90	-	*Other:*		
	---	*Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents:*		
3824 90 11	----	Ammoniacal gas liquors and spent oxide produced in coal gas purification	kg.	16%
3824 90 12	----	Case hardening compound	kg.	16%
3824 90 13	----	Heat transfer salts	kg.	16%
3824 90 14	----	Mixture of diphenyl and diphenyl oxide as heat transfer medium	kg.	16%
3824 90 15	----	Mixed polyethylene glycols	kg.	16%
3824 90 16	----	Salts for curing or salting	kg.	16%
3824 90 17	----	Surface tension reducing agents	kg.	16%
	---	*Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical:*		
3824 90 21	----	Electroplating salts	kg.	16%
3824 90 22	----	Water treatment chemicals, ion exchanger (INN) such as permiutits, zeolites	kg.	16%
3824 90 23	----	Gramophone records making material	kg.	16%
3824 90 24	----	Correcting fluid	kg.	16%
3824 90 25	----	Precipitated silica and silica gel	kg.	16%
3824 90 26	----	Oil well chemicals	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
---	*Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as "hazardous waste"; phosphogypsum :*		
3824 90 31 ----	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine	kg.	16%
3824 90 32 ----	Ferrite powder	kg.	16%
3824 90 33 ----	Capacitor fluids – PCB type	kg.	16%
3824 90 34 ----	Dipping oil for treatment of grapes	kg.	16%
3824 90 35 ----	Poly brominated biphenyls, poly chlorinated biphenyls, poly chlorinated terphenyls, crocidolite	kg.	16%
3824 90 36 ----	Goods of a kind known as "hazardous waste"	kg.	16%
3824 90 37 ----	Phosphogypsum	kg.	16%
3824 90 90 ---	Other	kg.	16%
3825	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER		
3825 10 00 ----	Municipal waste	kg.	
3825 20 00 ----	Sewage sludge	kg.	
3825 30 00 ----	Clinical waste	kg.	
----	*Waste organic solvents:*		
3825 41 00 ----	Halogenated	kg.	16%
3825 49 00 ----	Other	kg.	16%
3825 50 00 ----	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg.	16%
----	*Other wastes from chemical or allied industries:*		
3825 61 00 ----	Mainly containing organic constituents	kg.	16%
3825 69 00 ----	Other	kg.	16%
3825 90 00 ----	Other	kg.	16%

SECTION VII

PLASTICS AND ARTICLES THEREOF, RUBBER AND ARTICLES THEREOF

NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(*a*) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(*b*) presented together; and

(*c*) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

Plastics and articles thereof

NOTES

1. Throughout this Schedule, the expression "plastics" means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

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

2. This Chapter does not cover:

(*a*) waxes of heading 2712 or 3404;

(*b*) separate chemically defined organic compounds (Chapter 29);

(*c*) heparin or its salts (heading 3001);

(*d*) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 16% of the weight of the solution (heading 3208); stamping foils of heading 3212;

(*e*) organic surface-active agents or preparation of heading 3402;

(*f*) run gums or ester gums (heading 3806);

(*g*) diagnostic or laboratory reagents on a backing of plastics (heading 3822);

(*h*) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;

(*ij*) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;

(*k*) plaits, wickerwork or other articles of Chapter 46;

(*l*) wall coverings of heading 4814;

(*m*) goods of Section XI (textiles and textile articles);

(*n*) articles of Section XII (for example, footwear, headgear, umbrellas, sun

umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(*o*) imitation jewellery of heading 7117;

(*p*) articles of Section XVI (machines and mechanical or electrical appliances);

(*q*) parts of aircraft or vehicles of Section XVII;

(*r*) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(*s*) articles of Chapter 91 (for example, clock or watch cases);

(*t*) articles of Chapter 92 (for example, musical instruments or parts thereof);

(*u*) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(*v*) articles of Chapter 95 (for example, toys, games, sports requisites); or

(*w*) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(*a*) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 3901 and 3902);

(*b*) resins, not highly polymerised, of the coumarone-indene type (heading 3911);

(*c*) other synthetic polymers with an average of at least 5 monomer units;

(*d*) silicones (heading 3910);

(*e*) resols (heading 3909) and other prepolymers.

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

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

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

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

6. In headings 3901 to 3914, the expression "primary forms" applies only to the following forms:

(*a*) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(*b*) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).

8. For the purposes of heading 3917, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 3918, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 3920 and 3921, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of Sub-Chapter II:

(*a*) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300l;

(*b*) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(*c*) gutters and fittings thereof;

(*d*) doors, windows and their frames and thresholds for doors;

(*e*) balconies, balustrades, fencing, gates and similar barriers;

(*f*) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

(*g*) large scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(*h*) ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(*ij*) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

12. In headings 3920 and 3921, the expression "flexible" means an article which has a modulus of elasticity either in flexture or in tension of not over 700 kilograms per square centimetre at 23°C and 50 per cent. relative humidity when tested in accordance with the method of test for stiffness of plastics (ASTM Designation D-747-63), for flexural properties of plastics (ASTM Designation D-790-63), for tensile properties of plastics (ASTM Designation D-638-64T), or for tensile properties of thin plastic sheeting (ASTM Designation D-882-64T) and "rigid" means all articles other than 'flexible' as defined above.

13. Notwithstanding anything contained in Note 12 to this Chapter, in headings 3909, 3921, 3923, 3924, 3925 and 3926 "rigid ployurethane foam" means cellular polyurethane with compressive strength of 0.418 to 28.14 kg./Cm^2 and flexural strength of 1.05 to 28.14 kg./Cm^2 when tested in accordance with American Standard (Designation ASTM-D-2341).

14. For the purposes of headings 3919, 3920 and 3921, the expression "film" means sheetings of thickness not exceeding 0.25 millimetres.

15. For the purposes of this Chapter, "insulated ware" shall mean any multi-walled or multi-layered article intended to provide thermal insulation.

SUB-HEADING NOTES

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

(a) where there is a sub-heading named "Other" in the same series:

(*1*) the designation in a sub-heading of a polymer by the prefix "poly" (*e.g.*, polyethylene and polyamide –6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;

(*2*) the copolymers named in sub-headings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;

(*3*) chemically modified polymer are to be classified in the sub-heading named "Other", provided that the chemically modified polymers are not more specifically covered by any other sub-heading;

(*4*) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;

(*b*) where there is no sub-heading named "Other" in the same series:

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

(*2*) chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer.

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

2. For the purposes of sub-heading 3920 43, the term "plasticisers" includes secondary plasticisers.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		I. PRIMARY FORMS		
3901		POLYMERS OF ETHYLENE, IN PRIMARY FORMS		
3901 10	-	*Polyethylene having a specific gravity of less than* 0.94:		
3901 10 10	---	Linear low density polyethylene (LLDPE)	kg.	16%
3901 10 90	---	Other	kg.	16%
3901 20 00	-	Polyethylene having a specific gravity of 0.94 or more	kg.	16%
3901 30 00	-	Ethylene-vinyl acetate copolymers	kg.	16%
3901 90	-	*Other:*		
3901 90 10	---	Linear medium density polyethylene (LMDPE)	kg.	16%
3901 90 90	---	Other	kg.	16%
3902		POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS		
3902 10 00	-	Polypropylene	kg.	16%
3902 20 00	-	Poly iso butylene	kg.	16%
3902 30 00	-	Propylene copolymers	kg.	16%
3902 90 00	-	Other	kg.	16%
3903		POLYMERS OF STYRENE, IN PRIMARY FORMS		
	-	*Polystyrene:*		
3903 11 00	--	Expansible	kg.	16%
3903 19	--	*Other:*		
3903 19 10	---	Moulding Powder	kg.	16%
3903 19 90	---	Other	kg.	16%
3903 20 00	-	Styrene-acrylonitrile (SAN) copolymers	kg.	16%
3903 30 00	-	Acrylonitrile-butadine-styrene (ABS) copolymers	kg.	16%
	-	*Other:*		
3903 90 10	---	Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	kg.	16%
3903 90 20	---	Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6(b) to this Chapter	kg.	16%
3903 90 90	---	Other	kg.	16%
3904		POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS		
3904 00	-	*Poly (vinyl chloride), not mixed with any other substances:*		
3904 10 10	---	Binders for pigments	kg.	16%
3904 10 90	---	Other	kg.	16%
	-	*Other poly (vinyl chloride):*		
3904 21	--	*Non-plasticised:*		
3904 21 10	---	Poly (vinyl chloride) resins	kg.	16%
3904 21 90	---	Other	kg.	16%
3904 22	--	*Plasticised:*		
3904 22 10	---	Poly (vinyl chloride) (PVC) Resins (emulsion grade)	kg.	16%
3904 22 90	---	Other	kg.	16%
3904 30	-	*Vinyl chloride-vinyl acetate copolymers:*		
3904 30 10	---	Poly (vinyl derivatives)	kg.	16%
3904 30 90	---	Other	kg.	16%
3904 40 00	-	Other Vinyl chloride copolymers	kg.	16%
	-	*Vinylidene chloride polymers:*		
3904 50 10	---	Copolymer of vinylidene chloride with acrylonitrite, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	kg.	16%
3904 50 90	---	Other	kg.	16%
	-	*Fluro-polymers:*		
3904 61 00	--	Polytetrafluroethylene	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	--	*Other:*		
3904 69 10	---	Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	kg.	16%
3904 69 90	---	Other	kg.	16%
3904 90 00	-	Other	kg.	16%
3905		POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS		
	-	*Poly (vinyl acetate) :*		
3905 12	--	*In aqueous dispersion:*		
3905 12 10	---	Poly (vinyl acetate) (PVA), moulding material	kg.	16%
3905 12 20	---	Poly (vinyl acetate) resins	kg.	16%
3905 12 90	---	Other	kg.	16%
3905 19	--	*Other:*		
3905 19 10	---	Poly (vinyl acetate) (PVA) moulding material	kg.	16%
3905 19 20	---	Poly (vinyl acetate) and resins	kg.	16%
3905 19 90	---	Other	kg.	16%
	-	*Vinyl acetate copolymers:*		
3905 21 00	--	In aqueous dispersion	kg.	16%
3905 29 00	--	Other	kg.	16%
3905 30 00	-	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg.	16%
	-	*Other:*		
3905 91 00	--	Copolymers	kg.	16%
3905 99	--	*Other:*		
3905 99 10	---	Poly (vinyl pirolidone) (p alcohol)	kg.	16%
3905 99 90	---	Other	kg.	16%
3906		ACRYLIC POLYMERS IN PRIMARY FORMS		
	-	*Poly (methyl methacrylate):*		
3906 10 10	---	Binders for pigments or inks	kg.	16%
3906 10 90	---	Other	kg.	16%
3906 90	-	*Other :*		
3906 90 10	---	Acrylic resins	kg.	16%
3906 90 20	---	Polyacrylate moulding powder	kg.	16%
3906 90 30	---	Copolymers of acrylonitrile	kg.	16%
3906 90 90	---	Other	kg.	16%
3907		POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS		
3907 10 00	-	Polyacetals	kg.	16%
3907 20	-	*Other polyethers:*		
3907 20 10	---	Poly (ether alcohols)	kg.	16%
3907 20 90	---	Other	kg.	16%
3907 30	-	*Epoxide resins :*		
3907 30 10	---	Epoxy resins	kg.	16%
3907 30 90	---	Other	kg.	16%
3907 40 00	-	Polycarbonates	kg.	16%
3907 50 00	-	Alkyd resins	kg.	16%
3907 60	-	*Poly (ethylene terepthalate):*		
3907 60 10	---	Having an intrinsic viscosity of less than 0.64 dl/g	kg.	16%
3907 60 20	---	Having an intrinsic viscosity of not less than 0.64 dl/g and not greater than 0.72 dl/g	kg.	16%
3907 60 90	---	Other (including clean, colourless grades)	kg.	16%
	-	*Other polyesters :*		
3907 91	--	*Unsaturated :*		
3907 91 10	---	Maleic resins	kg.	16%
3907 91 20	---	Polyester or contract resins	kg.	16%
3907 91 30	---	Fumeric resins	kg.	16%
3907 91 40	---	Diallylphthalate resins	kg.	16%
3907 91 50	---	Poly (butylene terepthalate)	kg.	16%
3907 91 90	---	Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3907 99	-- *Other :*		
3907 99 10	--- Diallylphthalate resins	kg.	16%
3907 99 20	--- Poly(butylene terepthalate)	kg.	16%
3907 99 90	--- Other	kg.	16%
3908	POLYAMIDES IN PRIMARY FORMS		
3908 10	- *Polyamide* -6, -11, -12, -6, 6, -6, 9, -6, 10 or -6,12:		
3908 10 10	--- Nylon moulding powder	kg.	16%
3908 10 90	--- Other	kg.	16%
3908 90	- *Other :*		
3908 90 10	--- Nylon moulding powder	kg.	16%
3908 90 20	--- Nylon in other primary forms	kg.	16%
3908 90 90	--- Other	kg.	16%
3909	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS		
3909 10	- *Urea resins; thiourea resins :*		
3909 10 10	--- Urea formaldehyde resins	kg.	16%
3909 10 90	--- Other	kg.	16%
3909 20	- *Melamine resins:*		
3909 20 10	--- Melamine formaldehyde resins	kg.	16%
3909 20 90	--- Other	kg.	16%
3909 30	- *Other amino-resins:*		
3909 30 10	--- Poly (phenylene oxide)	kg.	16%
3909 30 90	--- Other	kg.	16%
3909 40	- *Phenolic resins :*		
3909 40 10	--- Cresol formaldehyde oxide	kg.	16%
3909 40 20	--- Phenol formaldehyde resins	kg.	16%
3909 40 30	--- Alkyl phenol-formaldehyde resins	kg.	16%
3909 40 40	--- Ketonic resins	kg.	16%
3909 40 50	--- Phenoxi resins	kg.	16%
3909 40 60	--- Terpene phenolic resins	kg.	16%
3909 40 90	--- Other	kg.	16%
3909 50 00	- Polyurethanes	kg.	16%
3910	SILICONES IN PRIMARY FORMS		
3910 00	- Silicones in primary forms		
3910 00 10	--- Silicone resins	kg.	16%
3910 00 20	--- Silicone oil	kg.	16%
3910 00 90	--- Other	kg.	16%
3911	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
3911 10	- *Petroleum resins, coumarone-indene or coumarone-indene resins and polyterpenes:*		
3911 10 10	--- Coumarone-indene resins	kg.	16%
3911 10 90	--- Other	kg.	16%
3911 90	- *Other :*		
3911 90 10	--- Polysulphones	kg.	16%
3911 90 90	--- Other	kg.	16%
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
	- *Cellulose acetates :*		
3912 11	-- *Non-plasticised:*		
3912 11 10	--- Cellulose acetate flakes	kg.	16%
3912 11 20	--- Cellulose acetate moulding powder	kg.	16%
3912 11 30	--- Cellulose acetobutyrate moulding powder	kg.	16%
3912 11 40	-- Cellulose nitrate, dynamic grade	kg.	16%
3912 11 90	--- Other	kg.	16%
3912 12	-- *Plasticised :*		
3912 12 10	--- Cellulose acetate flakes	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3912 12 20	--- Cellulose acetate moulding powder	kg.	16%
3912 12 30	--- Cellulose acetobutyrate moulding powder	kg.	16%
3912 12 90	--- Other	kg.	16%
3912 20	- *Cellulose nitrates (including collodions):*		
	-- *Non-plasticised:*		
3912 20 11	---- Moulding powders	kg.	16%
3912 20 19	---- Other	kg.	16%
	--- *Plasticised :*		
3912 20 21	---- Moulding powders	kg.	16%
3912 20 29	---- Other	kg.	16%
	- *Cellulose ethers:*		
3912 31 00	-- Carboxymethyl cellulose and its salts	kg.	16%
3912 39	-- *Other :*		
	--- *Non-plasticised:*		
3912 39 11	---- Ethylcellulose	kg.	16%
3912 39 12	---- Methylcellulose	kg.	16%
3912 39 19	---- Other cellulose ethers	kg.	16%
	--- *Plasticised:*		
3912 39 21	---- Ethyl cellulose	kg.	16%
3912 39 22	---- Methyl cellulose	kg.	16%
3912 39 29	---- Other cellulose ethers	kg.	16%
3912 90	- *Other:*		
3912 90 10	--- Cellulose propionate and aceto propionate, non-plasticised	kg.	16%
3912 90 20	--- Viscose sponge	kg.	16%
3912 90 90	--- Other	kg.	16%
3913	NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
3913 10	- *Alginic acid, its salts and esters :*		
3913 10 10	--- Sodium alginate	kg.	16%
3913 10 90	--- Other	kg.	16%
3913 90	- *Other :*		
	--- *Chemical derivatives of natural rubber:*		
3913 90 11	---- Chlorinated rubber	kg.	16%
3913 90 19	---- Other	kg.	16%
3913 90 20	--- Hardened proteins (such as hardened casein, gelatin)	kg.	16%
3913 90 30	--- Dextran	kg.	16%
3913 90 90	--- Other	kg.	16%
3914	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO 3913, IN PRIMARY FORMS		
3914 00	- *Ion-exchangers based on polymers of headings* 3901 *to* 3913, *in primary forms:*		
3914 00 10	--- Ion-exchangers of the condensation, polycondensation or polyaddition type	kg.	16%
3914 00 20	--- Ion-exchangers of polymerisation or co-polymerisation type	kg.	16%
3914 00 90	--- Other	kg.	16%
	II. -WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
3915	WASTE, PARINGS AND SCRAP, OF PLASTICS		
3915 10 00	- Of polymers of ethylene	kg.	16%
3915 20 00	- Of polymers of styrene	kg.	16%
3915 30	- *Of polymers of vinyl chloride:*		
3915 30 10	--- Of copolymers of vinyl chloride	kg.	16%
3915 30 90	--- Other	kg.	16%
3915 90	- *Of other plastics :*		
3915 90 10	--- Of polypropylene	kg.	16%
	--- *Of polymers of vinyl acetate :*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3915 90 21	---- Of copolymers of vinyl acetate	kg.	16%
3915 90 29	---- Other	kg.	16%
3915 90 30	--- Of acrylic polymers and methlyacrylic copolymers	kg.	16%
	--- *Of alkyds, polyesters and epoxide resins :*		
3915 90 41	---- Of alkyds and polyesters	kg.	16%
3915 90 42	---- Of pet bottles	kg.	16%
3915 90 49	---- Of epoxide resins	kg.	16%
3915 90 50	--- Of polyamides	kg.	16%
	--- *Of amino resins; phenolic resins and polyurethanes :*		
3915 90 61	---- Of phenoplast	kg.	16%
3915 90 62	---- Of aminoplast	kg.	16%
3915 90 63	---- Of polyurethanes	kg.	16%
	--- *Of cellulose and its chemical derivatives:*		
3915 90 71	---- Of regenerated cellulose	kg.	16%
3915 90 72	---- Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised	kg.	16%
3915 90 73	---- Cellulose plastic waste such as cellulose nitrate film scrap plasticised	kg.	16%
3915 90 74	---- Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	kg.	16%
3915 90 75	---- Cellulose plastic waste such as cellulose acetate film scrap plasticised	kg.	16%
3915 90 90	--- Other	kg.	16%
3916	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS		
3916 10	- *Of polymers of ethylene:*		
3916 10 10	--- Rods of polyethylene	kg.	16%
3916 10 20	--- Canes	kg.	Nil
3916 10 90	--- Other	kg.	16%
3916 20	- *Of polymers of vinyl chloride:*		
	--- *Of poly (vinyl chloride) copolymers :*		
3916 20 11	---- Canes	kg.	Nil
3916 20 19	---- Other	kg.	16%
	--- *Other:*		
3916 20 91	---- Canes	kg.	Nil
3916 20 99	---- Other	kg.	16%
3916 90	- *Of other plastics :*		
3916 90 10	--- Canes	kg.	Nil
	--- *Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers :*		
3916 90 21	---- Of phenoplast	kg.	16%
3916 90 22	---- Of aminoplast	kg.	16%
3916 90 23	---- Of alkyds and polysters	kg.	16%
3916 90 24	---- Of polyamides	kg.	16%
3916 90 25	---- Of polyurethanes	kg.	16%
3916 90 26	---- Of epoxide-resins (including waste and scrap)	kg.	16%
3916 90 27	---- Of polypropylene	kg.	16%
3916 90 28	---- Of acrylic methacrylic and acrylomethacrylic polymers	kg.	16%
	--- *Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate:*		
3916 90 31	---- Of polymerisation and copolymerisation products of polystyrene	kg.	16%
3916 90 32	---- Of polymethyl methacrylate	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
3916 90 40	---	Of regenerated cellulose	kg.	16%
3916 90 50	---	Of cellulose nitrate and celluloid, whether or not plasticised	kg.	16%
3916 90 60	---	Of vulcanized fibre	kg.	16%
3916 90 70	---	Of cellulose acetate and acetate butyrate, whether or not plasticised	kg.	16%
3916 90 80	---	Of vinyl plastic	kg.	16%
3916 90 90	---	Of other polymerisation and copolymerisation products	kg.	16%
3917		TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS		
	-	*Artificial guts (sausage casings) of hardened protein or of cellulosic materials:*		
3917 10 10	---	Of hardened protein	kg.	16%
3917 10 20	---	Of cellulosic materials	kg.	16%
	-	*Tubes, pipes and hoses, rigid:*		
3917 21	--	*Of polymers of ethylene:*		
3917 21 10	---	Tubes of polyethylene	kg.	16%
3917 21 90	---	Other	kg.	16%
3917 22 00	--	Of polymers of propylene	kg.	16%
3917 23	--	*Of polymers of vinyl chloride :*		
3917 23 10	---	Seamless tubes	kg.	16%
3917 23 90	---	Other	kg.	16%
3917 29	--	*Of other plastics :*		
3917 29 10	---	Seamless tubes of copolymers of vinyl acetate and vinyl chloride	kg.	16%
3917 29 20	---	Seamless tubes of polymers and copolymers of polystyrene	kg.	16%
3917 29 30	---	Tubes of cellulose nitrate and celluloid, whether or not plasticised	kg.	16%
3917 29 40	---	Tubes of cellulose acetate or acetate butyrate	kg.	16%
3917 29 50	---	Tubes of vinyl plastics	kg.	16%
3917 29 90	---	Other	kg.	16%
	-	*Other tubes, pipes and hoses:*		
3917 31 00	--	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg.	16%
	--	*Other, not reinforced or otherwise combined with other materials, without fittings:*		
3917 32 10	---	Of condensation or rearrangement polymerisation products, whether or not chemically modified	kg.	16%
3917 32 20	---	Of addition polymerisation products	kg.	16%
3917 32 90	---	Other	kg.	16%
3917 33 00	--	Other, not reinforced or otherwise combined with other materials, with fittings	kg.	16%
3917 39	--	*Other:*		
3917 39 10	---	Of condensation or rearrangement polymerisation products, whether or not chemically modified	kg.	16%
3917 39 20	---	Of addition polymerisation products	kg.	16%
3917 39 90	---	Other	kg.	16%
3917 40 00	-	Fittings	kg.	16%
3918		FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER		
3918 10	-	*Of polymers of vinyl chloride:*		
3918 10 10	---	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	16%
3918 10 90	---	Other	kg.	16%
3918 90	-	*Of other plastics :*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3918 90 10	--- Floor coverings of linoxyne	kg.	16%
3918 90 20	--- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	16%
3918 90 90	--- Other	kg.	16%
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS		
3919 10 00	- In rolls of width not exceeding 20 cm	kg.	16%
3919 90	- *Other :*		
3919 90 10	--- Plastic stickers, whether or not printed, embossed, or impregnated	kg.	16%
3919 90 20	--- Cellulose adhesive tape	kg.	16%
3919 90 90	--- Other	kg.	16%
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS		
3920 10	- *Of polymers of ethylene:*		
	--- *Sheets of polyethylene:*		
3920 10 11	---- Rigid, plain	kg.	16%
3920 10 12	---- Flexible, plain	kg.	16%
3920 10 19	---- Other	kg.	16%
	--- *Other :*		
3920 10 91	---- Rigid, plain	kg.	16%
3920 10 92	---- Flexible, plain	kg.	16%
3920 10 99	---- Other	kg.	16%
3920 20	- *Of polymers of propylene:*		
3920 20 10	--- Rigid, plain	kg.	16%
3920 20 20	--- Flexible, plain	kg.	16%
3920 20 90	--- Other	kg.	16%
3920 30	- *Of polymers of styrene :*		
3920 30 10	--- Rigid, plain	kg.	16%
3920 30 20	--- Flexible, plain	kg.	16%
3920 30 90	--- Other	kg.	16%
	- *Of polymers of vinyl chloride:*		
3920 43 00	-- Containing by weight not less than 6% of plasticisers	kg.	16%
3920 49 00	-- Other	kg.	16%
	- *Of acrylic polymers:*		
3920 51	-- *Of poly (methyl methacrylate):*		
	--- *Sheets :*		
3920 51 11	---- Rigid, plain	kg.	16%
3920 51 12	---- Flexible, plain	kg.	16%
3920 51 19	---- Other	kg.	16%
	--- *Other :*		
3920 51 91	---- Rigid, plain	kg.	16%
3920 51 92	---- Flexible, plain	kg.	16%
3920 51 99	---- Other	kg.	16%
3920 59	-- *Other :*		
	--- *Polyacrylate sheets:*		
3920 59 11	---- Rigid, plain	kg.	16%
3920 59 12	---- Flexible, plain	kg.	16%
3920 59 19	---- Other	kg.	16%
	--- *Other :*		
3920 59 91	---- Rigid, plain	kg.	16%
3920 59 92	---- Flexible, plain	kg.	16%
3920 59 99	---- Other	kg.	16%
	- *Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :*		
3920 61	-- *Of polycarbonates :*		
3920 61 10	--- Rigid, plain	kg.	16%
3920 61 20	--- Flexible, plain	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3920 61 90	--- Other	kg.	16%
3920 62	-- *Of poly (ethylene terephthalate):*		
3920 62 10	--- Rigid, plain	kg.	16%
3920 62 20	--- Flexible, plain	kg.	16%
3920 62 90	--- Other	kg.	16%
3920 63	-- *Of unsaturated polyesters :*		
3920 63 10	--- Rigid, plain	kg.	16%
3920 63 20	--- Flexible, plain	kg.	16%
3920 63 90	--- Other	kg.	16%
3920 69	-- *Of other polyesters :*		
	--- *Packaging film:*		
3920 69 11	---- Rigid, plain	kg.	16%
3920 69 12	---- Flexible, plain	kg.	16%
3920 69 19	---- Other	kg.	16%
	--- *Sun and/or dust control film :*		
3920 69 21	---- Rigid, plain	kg.	16%
3920 69 22	---- Flexible, plain	kg.	16%
3920 69 29	---- Other	kg.	16%
	--- *Other film :*		
3920 69 31	---- Rigid, plain	kg.	16%
3920 69 32	---- Flexible, plain	kg.	16%
3920 69 39	---- Other	kg.	16%
	--- *Other :*		
3920 69 91	---- Rigid, plain	kg.	16%
3920 69 92	---- Flexible, plain	kg.	16%
3920 69 99	---- Other	kg.	16%
	- *Of cellulose or its chemical derivatives:*		
3920 71	-- *Of regenerated cellulose:*		
	--- *Cello phane transparent:*		
3920 71 11	---- Film	kg.	16%
3920 71 19	---- Other	kg.	16%
	--- *Sheets of cellulose nitrate and celluloid, whether or not plasticized :*		
3920 71 21	---- Plain	kg.	16%
3920 71 29	---- Other	kg.	16%
	--- *Other :*		
3920 71 91	---- Rigid, plain	kg.	16%
3920 71 92	---- Flexible, plain	kg.	16%
3920 71 99	---- Other	kg.	16%
3920 72	-- *Of vulcanised fibre :*		
3920 72 10	--- Rigid, plain	kg.	16%
3920 72 20	--- Flexible, plain	kg.	16%
3920 72 90	--- Other	kg.	16%
3920 73	-- *Of cellulose acetate:*		
	--- *Sheet of cellulose acetate, non-plasticized:*		
3920 73 11	---- Rigid, plain	kg.	16%
3920 73 12	---- Flexible, plain	kg.	16%
3920 73 19	---- Other	kg.	16%
	--- *Sheets of cellulose acetate, plasticized :*		
3920 73 21	---- Rigid, plain	kg.	16%
3920 73 22	---- Flexible, plain	kg.	16%
3920 73 29	---- Other	kg.	16%
	--- *Other :*		
3920 73 91	---- Rigid, plain	kg.	16%
3920 73 92	---- Flexible, plain	kg.	16%
3920 73 99	---- Other	kg.	16%
3920 79	-- *Of other cellulose derivatives :*		
	--- *Sheets of cellulose nitrate and celluloid, whether or not plasticized :*		
3920 79 11	---- Rigid, plain	kg.	16%
3920 79 12	---- Flexible, plain	kg.	16%
3920 79 19	---- Other	kg.	16%
	--- *Other :*		
3920 79 91	---- Rigid, plain	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3920 79 92	---- Flexible, plain	kg.	16%
3920 79 99	---- Other	kg.	16%
3920 91	- *Of other plastics:*		
	--- *Of poly (vinyl butyral):*		
3920 91 11	---- Rigid, plain	kg.	16%
3920 91 12	---- Flexible, plain	kg.	16%
3920 91 19	---- Other	kg.	16%
3920 92	-- *Of polyamides:*		
	--- *Poly (amide fluoride) film:*		
3920 92 11	---- Rigid, plain	kg.	16%
3920 92 12	---- Flexible, plain	kg.	16%
3920 92 19	---- Other	kg.	16%
	--- *Other :*		
3920 92 91	---- Rigid, plain	kg.	16%
3920 92 92	---- Flexible, plain	kg.	16%
3920 92 99	---- Other	kg.	16%
3920 93	-- *Of amino-resins :*		
3920 93 10	--- Rigid, plain	kg.	16%
3920 93 20	--- Flexible, plain	kg.	16%
3920 93 90	--- Other	kg.	16%
3920 94	-- *Of phenolic resins :*		
3920 94 10	--- Rigid, plain	kg.	16%
3920 94 20	--- Flexible, plain	kg.	16%
3920 94 90	--- Other	kg.	16%
3920 99	--- *Of other plastics:*		
	--- *Plates, sheets, film, foil and strip of poly (vinyl acetate) :*		
3920 99 11	---- Rigid, plain	kg.	16%
3920 99 12	---- Flexible, plain	kg.	16%
3920 99 19	---- Other	kg.	16%
	--- *Film, sheets, strip of vinyl plastics :*		
3920 99 21	---- Rigid, plain	kg.	16%
3920 99 22	---- Flexible, plain	kg.	16%
3920 99 29	---- Other	kg.	16%
	--- *Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate :*		
3920 99 31	---- Rigid, plain	kg.	16%
3920 99 32	---- Flexible, plain	kg.	16%
3920 99 39	---- Other	kg.	16%
	--- *Sheet of poly (tetrafluoro-ethylene) (PTFE):*		
3920 99 41	---- Rigid, plain	kg.	16%
3920 99 42	---- Flexible, plain	kg.	16%
3920 99 49	---- Other	kg.	16%
	--- *Retro reflective sheeting:*		
3920 99 51	---- Rigid, plain	kg.	16%
3920 99 52	---- Flexible, plain	kg.	16%
3920 99 59	---- Other	kg.	16%
3920 99 60	---- Clicking boards for leather machinery	kg.	16%
	--- *Other :*		
3920 99 91	---- Rigid, plain	kg.	16%
3920 99 92	---- Flexible, plain	kg.	16%
3920 99 99	---- Other	kg.	16%
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS		
	- *Cellular :*		
3921 11 00	-- Of polymers of styrene	kg.	16%
3921 12 00	-- Of polymers of vinyl chloride	kg.	16%
3921 13	-- *Of polyurethanes:*		
3921 13 10	--- Flexible	kg.	16%
3921 13 90	--- Other	kg.	16%
3921 14 00	-- Of regenerated cellulose	kg.	16%
3921 19 00	-- Of other plastics	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3921 90	- *Other :*		
3921 90 10	--- Thermocol	kg.	16%
	--- *Of polymers of vinyl chloride :*		
3921 90 21	---- Rigid, lacquered	kg.	16%
3921 90 22	---- Flexible, lacquered	kg.	16%
3921 90 23	---- Rigid, metallised	kg.	16%
3921 90 24	---- Flexible, metallised	kg.	16%
3921 90 25	---- Rigid, laminated	kg.	16%
3921 90 26	---- Flexible, laminated	kg.	16%
3921 90 29	---- Other	kg.	16%
	--- *Of regenerated cellulose :*		
3921 90 31	---- Rigid, lacquered	kg.	16%
3921 90 32	---- Flexible, lacquered	kg.	16%
3921 90 33	---- Rigid, metallised	kg.	16%
3921 90 34	---- Flexible, metallised	kg.	16%
3921 90 35	---- Rigid, laminated	kg.	16%
3921 90 36	---- Flexible, laminated	kg.	16%
3921 90 39	---- Other	kg.	16%
	--- *Other :*		
3921 90 91	---- Rigid, lacquered	kg.	16%
3921 90 92	---- Flexible, lacquered	kg.	16%
3921 90 93	---- Rigid, metallised	kg.	16%
3921 90 94	---- Flexible, metallised	kg.	16%
3921 90 95	---- Rigid, laminated	kg.	16%
3921 90 96	---- Flexible, laminated	kg.	16%
3921 90 99	---- Other	kg.	16%
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS		
3922 10 00	- Baths, shower-baths, sinks and wash-basins	kg.	16%
3922 20 00	- Lavatory seats and covers	kg.	16%
3922 90 00	- Other	kg.	16%
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS		
3923 10	- *Boxes, cases, crates and similar articles:*		
3923 10 10	--- Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	kg.	16%
3923 10 20	--- Watch-box, jewellery box and similar containers of plastics	kg.	16%
3923 10 30	--- Insulated ware	kg.	16%
3923 10 40	--- Packing for accommodating connectors	kg.	16%
3923 10 90	--- Other	kg.	16%
	- *Sacks and bags (including cones)*		
3923 21 00	-- Of polymers of ethylene	kg.	16%
3923 29	-- *Of other plastics:*		
3923 29 10	--- Of poly (vinyl chloride)	kg.	16%
3923 29 90	--- Other	kg.	16%
3923 30	- *Carboys, bottles, flasks and similar articles:*		
3923 30 10	--- Insulated ware	kg.	16%
3923 30 90	--- Other	kg.	16%
3923 40 00	- Spools, cops, bobbins and similar supports	kg.	16%
3923 50	- *Stoppers, lids, caps and other closures :*		
3923 50 10	--- Caps and closures for bottles	kg.	16%
3923 50 90	--- Other	kg.	16%
3923 90	- *Other :*		
3923 90 10	--- Insulated ware	kg.	16%
3923 90 20	--- Aseptic bags	kg.	16%
3923 90 90	--- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS		
3924 10	- *Tableware and kitchenware :*		
3924 10 10	--- Insulated ware	kg.	16%
3924 10 90	--- Other	kg.	16%
3924 90	- *Other :*		
3924 90 10	--- Toilet articles	kg.	16%
3924 90 20	--- Insulated ware	kg.	16%
3924 90 90	--- Other	kg.	16%
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg.	16%
3925 20 00	- Doors, windows and their frames and thresholds for doors	kg.	16%
3925 30 00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg.	16%
3925 90	- *Other :*		
3925 90 10	--- Of polyurethane	kg.	16%
3925 90 90	--- Other	kg.	16%
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914		
3926 10	- *Office or school supplies:*		
	--- *Office supplies of a kind classified as stationery other than pins, clips, and writing instruments :*		
3926 10 11	---- Of polyurethane foam	kg.	16%
3926 10 19	---- Other	kg.	16%
	--- *Other :*		
3926 10 91	---- Of polyurethane foam	kg.	16%
3926 10 99	---- Other	kg.	16%
3926 20	- *Articles of apparel and clothing accessories (including gloves, mittens and mitts) :*		
	--- *Gloves:*		
3926 20 11	---- Disposable	kg.	16%
3926 20 19	---- Non-disposable	kg.	16%
	--- *Aprons :*		
3926 20 21	---- Of polyurethane foam	kg.	16%
3926 20 29	---- Other	kg.	16%
	--- *Plastic stickers for garments :*		
3926 20 31	---- Of polyurethane foam	kg.	16%
3926 20 39	---- Other	kg.	16%
	--- *Collar stays, patties, butterfly, shoulder-pads and other stays :*		
3926 20 41	---- Of polyurethane foam	kg.	16%
3926 20 49	---- Other	kg.	16%
	--- *Other :*		
3926 20 91	---- Of polyurethane foam	kg.	16%
3926 20 99	---- Other	kg.	16%
3926 30	- *Fittings for furniture, coach work or the like :*		
3926 30 10	--- Of polyurethane foam	kg.	16%
3926 30 90	--- Other	kg.	16%
3926 40	- *Statuettes and other ornamental articles :*		
	--- *Bangles :*		
3926 40 11	---- Of polyurethane foam	kg.	16%
3926 40 19	---- Other	kg.	16%
	--- *Beads :*		
3926 40 21	---- Of polyurethane foam	kg.	16%
3926 40 29	---- Other	kg.	16%
	--- *Statuettes :*		
3926 40 31	---- Of polyurethane foam	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3926 40 39	---- Other	kg.	16%
	--- *Table and other household articles (including hotel and restaurant) for decoration :*		
3926 40 41	---- Of polyurethane foam	kg.	16%
3926 40 49	---- Other	kg.	16%
	--- *Decorative sheets :*		
3926 40 51	---- Of polyurethane foam	kg.	16%
3926 40 59	---- Other	kg.	16%
3926 40 60	--- Sequine	kg.	16%
	--- *Other :*		
3926 40 91	---- Of polyurethane foam	kg.	16%
3926 40 99	---- Other	kg.	16%
3926 90	- *Other :*		
3926 90 10	--- PVC belt conveyor	kg.	16%
	--- *Couplers, packing rings, O rings and the like:*		
3926 90 21	---- Of polyurethane foam	kg.	16%
3926 90 29	---- Other	kg.	16%
	--- *Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:*		
3926 90 31	---- Of polyurethane foam	kg.	16%
3926 90 39	---- Other	kg.	16%
	--- *Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods:*		
3926 90 41	---- Of polyurethane foam	kg.	16%
3926 90 49	---- Other	kg.	16%
	--- *Retroreflective sheeting of other than of heading* 3920 :		
3926 90 51	---- Of polyurethane foam	kg.	16%
3926 90 59	---- Other	kg.	16%
	--- *Hangers :*		
3926 90 61	---- Of polyurethane foam	kg.	16%
3926 90 69	---- Other	kg.	16%
	--- *Plastic or nylon tipped hammers; insulating liner of nylon, HDPE :*		
3926 90 71	---- Of polyurethane foam	kg.	16%
3926 90 79	---- Other	kg.	16%
3926 90 80	--- Polypropylene articles, not elsewhere specified or included	kg.	16%
	--- *Other:*		
3926 90 91	---- Of polyurethane foam	kg.	16%
3926 90 99	---- Other	kg.	16%

CHAPTER 40

Rubber and articles thereof

NOTES

1. Except where the context otherwise requires, throughout this Schedule, the expression "rubber" means the following products, whether or not vulcanised or hard:

natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

(*a*) goods of Section XI (textiles and textile articles);

(*b*) footwear or parts thereof of Chapter 64;

(*c*) headgear or parts thereof (including bathing caps) of Chapter 65;

(*d*) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(*e*) articles of Chapter 90, 92, 94 or 96; or

(*f*) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).

3. In headings 4001 to 4003 and 4005, the expression "primary forms" applies only to the following forms:

(*a*) liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(*b*) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading 4002, the expression "synthetic rubber" applies to:

(*a*) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(*b*) thioplasts (TM); and

(*c*) natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (*a*) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with;

(*i*) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(*ii*) pigments or other colouring matter, other than those added solely for the purpose of identification;

(*iii*) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (*b*);

(*b*) the presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material ;

(*i*) emulsifiers or anti-tack agents;

(*ii*) small amounts of breakdown products of emulsifiers;

(*iii*) very small amounts of the following:

heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), anti-oxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, vulcanised, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 4004, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.

8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 4008, the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

SUPPLEMENTARY NOTES

1. For the purposes of headings 4009 and 4010, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, where such products, form integral part of ingredient of such rubber products, shall be taken into account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored.

2. Tariff item 4008 21 10 shall also apply to "plates", "sheets", and "strips", whether or not cut to shape and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of rubber tyres.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP		
4001 10	- *Natural rubber latex, whether or not pre-vulcanised :*		
4001 10 10	--- Prevulcanised	kg.	Nil
4001 10 20	--- Other than prevulcanised	kg.	Nil
	- *Natural rubber in other forms :*		
4001 21 00	-- Smoked sheets	kg.	Nil
4001 22 00	-- Technically specified natural rubber (TSNR)	kg.	Nil
4001 29	-- *Other :*		
4001 29 10	--- Hevea	kg.	Nil
4001 29 20	--- Pale crepe	kg.	Nil
4001 29 30	--- Estate brown crepe	kg.	Nil
4001 29 40	--- Oil extended natural rubber	kg.	Nil
4001 29 90	--- Other	kg.	Nil
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg.	Nil
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP		
	- *Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :*		
4002 11 00	-- Latex	kg.	16%
4002 19	-- *Other :*		
4002 19 10	--- Oil extended styrene butadiene rubber	kg.	16%
4002 19 20	--- Styrene butadiene rubber with styrene content exceeding 50%	kg.	16%
4002 19 30	--- Styrene butadiene styrene oil bound copolymer	kg.	16%
4002 19 90	--- Other	kg.	16%
4002 20 00	- Butadiene rubber (BR)	kg.	16%
	- *Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):*		
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg.	16%
4002 39 00	-- Other	kg.	16%
	- *Chlorprene (Chlorobutadiene) rubber (CR):*		
4002 41 00	-- Latex	kg.	16%
4002 49 00	-- Other	kg.	16%
	- *Acrylonitrile-butadiene rubber (NBR):*		
4002 51 00	-- Latex	kg.	16%
4002 59 00	-- Other	kg.	16%
4002 60 00	- Isoprene rubber (IR)	kg.	16%
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg.	16%
4002 80	- *Mixtures of any product of heading* 4001 *with any product of this heading :*		
4002 80 10	--- Latex	kg.	16%
4002 80 20	--- Chemically modified form of natural rubber including graft rubber	kg.	16%
4002 80 90	--- Other	kg.	16%
	- *Other :*		
4002 91 00	-- Latex	kg.	16%
4002 99	-- *Other*		
4002 99 10	--- Factice (rubber substitute derived from oil)	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4002 99 20	---	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	kg.	16%
4002 99 90	---	Other	kg.	16%
4003 00 00		RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	kg.	16%
4004 00 00		WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	kg.	16%
4005		COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP		
4005 10 00	-	Compounded with carbon black or silica	kg.	16%
4005 20	-	*Solutions; dispersions other than those of sub-heading* 4005 10 :		
4005 20 10	---	Can sealing compound	kg.	16%
4005 20 90	---	Other	kg.	16%
	-	*Other :*		
4005 91	--	*Plates, sheets and strip:*		
4005 91 10	---	Hospital sheeting	kg.	16%
4005 91 90	---	Other	kg.	16%
4005 99	--	*Other :*		
4005 99 10	---	Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	kg.	16%
4005 99 90	---	Other	kg.	16%
4006		OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER		
4006 10 00	-	"Camel-back" strips for retreading rubber tyres	kg.	16%
4006 90	-	*Other:*		
4006 90 10	---	Thread, not covered	kg.	16%
4006 90 90	---	Other	kg.	16%
4007		VULCANISED RUBBER THREAD AND CORD		
4007 00	-	*Vulcanised rubber thread and cord:*		
4007 00 10	---	Thread, not covered	kg.	16%
4007 00 20	---	Cord, not covered	kg.	16%
4007 00 90	---	Other	kg.	16%
4008		PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER		
	-	*Of cellular rubber :*		
4008 11	--	*Plates, sheets and strip :*		
4008 11 10	---	Of micro-cellular rubber	kg.	16%
4008 11 90	---	Other	kg.	16%
4008 19	--	*Other:*		
4008 19 10	---	Blocks of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	Nil
4008 19 90	---	Other	kg.	16%
	-	*Of non-cellular rubber:*		
4008 21	--	*Plates, sheets and strip :*		
4008 21 10	---	Used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	Nil
4008 21 20	---	For resoling or repairing or retreading rubber tyres	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4008 21 90	--- Other	kg.	16%
4008 29	-- *Other :*		
4008 29 10	--- Rubber sheets and resin rubber sheets for soles and heels	kg.	16%
4008 29 20	--- Blocks used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	Nil
4008 29 30	--- Latex foam sponge	kg.	16%
4008 29 40	--- Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	kg.	16%
4008 29 90	--- Other	kg.	16%
4009	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES)		
	- *Not reinforced or otherwise combined with other materials:*		
4009 11 00	-- Without fittings	kg.	16%
4009 12 00	-- With fittings	kg.	16%
	- *Reinforced or otherwise combined only with metal:*		
4009 21 00	-- Without fittings	kg.	16%
4009 22 00	-- With fittings	kg.	16%
	- *Reinforced or otherwise combined only with textile materials:*		
4009 31 00	-- Without fittings	kg.	16%
4009 32 00	-- With fittings	kg.	16%
	- *Reinforced or otherwise combined with other materials:*		
4009 41 00	-- Without fittings	kg.	16%
4009 42 00	-- With fittings	kg.	16%
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER		
	- *Conveyor belts or belting :*		
4010 11	-- *Reinforced only with metal:*		
4010 11 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 11 90	--- Other	kg.	16%
4010 12	-- *Reinforced only with textile materials :*		
4010 12 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 12 90	--- Other	kg.	16%
4010 13	-- *Reinforced only with plastics :*		
4010 13 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 13 90	--- Other	kg.	16%
4010 19	-- *Other :*		
4010 19 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%
4010 19 90	--- Other	kg.	16%
	- *Transmission belts or belting :*		
4010 31	-- *Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:*		
4010 31 10	--- Where the rubber compound content is less than 25% by weight	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4010 31 90	---	Other	kg.	16%
4010 32	--	*Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:*		
4010 32 10	---	Where the rubber compound content is less than 25% by weight	kg.	16%
4010 32 90	---	Other	kg.	16%
4010 33	--	*Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:*		
4010 33 10	---	Where the rubber compound content is less than 25% by weight	kg.	16%
4010 33 90	---	Other	kg.	16%
4010 34	--	*Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:*		
4010 34 10	---	Where the rubber compound content is less than 25% by weight	kg.	16%
4010 34 90	---	Other	kg.	16%
4010 35	--	*Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm:*		
4010 35 10	---	Where the rubber compound content is less than 25% by weight	kg.	16%
4010 35 90	---	Other	kg.	16%
4010 36	--	*Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm:*		
4010 36 10	---	Where the rubber compound content is less than 25% by weight	kg.	16%
4010 36 90	---	Other	kg.	16%
4010 39	--	*Other :*		
	---	*Where the rubber compound content is less than 25% by weight:*		
4010 39 11	----	Endless flat belt	kg.	16%
4010 39 12	----	Ply belting	kg.	16%
4010 39 19	----	Other	kg.	16%
	---	*Other:*		
4010 39 91	----	Endless flat belt	kg.	16%
4010 39 92	----	Ply belting	kg.	16%
4010 39 99	----	Other	kg.	16%
4011		NEW PNEUMATIC TYRES, OF RUBBER		
4011 10	-	*Of a kind used on motor cars (including station wagons and racing cars):*		
4011 10 10	---	Radials	u	16%
4011 10 90	---	Other	u	16%
4011 20	-	*Of a kind used on buses or lorries:*		
4011 20 10	---	Radials	u	16%
4011 20 90	---	Other	u	16%
4011 30 00	-	Of a kind used on aircraft	u	16%
4011 40	-	*Of a kind used on motor cycles :*		
4011 40 10	---	For motor cycles	u	16%
4011 40 20	---	For motor scooters	u	16%
4011 40 90	---	Other	u	16%
4011 50	-	*Of a kind used on bicycles :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4011 50 10	---	Multi-cellular polyurethane (MCP) tubeless tyres	u	16%
4011 50 90	---	Other, having a "herring-bone" or similar tread	u	16%
	-	*Other, having a "herring-bone" or similar tread:*		
4011 61 00	--	Of a kind used on agricultural or forestry vehicles and machines	u	16%
4011 62 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	16%
4011 63 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	16%
4011 69 00	--	Other	u	16%
	-	*Other:*		
4011 92 00	--	Of a kind used on agricultural or forestry vehicles and machines	u	16%
4011 93 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	16%
4011 94 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	16%
4011 99 00	--	Other	u	16%
4012		RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER		
	-	*Retreaded tyres :*		
4012 11 00	--	Of a kind used on motor cars (including station wagons and racing cars)	u	
4012 12 00	--	Of a kind used on buses or lorries	u	
4012 13 00	--	Of a kind used on aircraft	u	
4012 19	--	*Other:*		
4012 19 10	---	For two wheelers	u	
4012 19 90	---	Other	u	
4012 20	-	*Used pneumatic tyres:*		
4012 20 10	---	For buses, lorries and earth moving equipments including light commercial vehicles	u	
4012 20 20	---	For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	u	
4012 20 90	---	Other	u	
4012 90	-	*Other :*		
4012 90 10	---	Solid rubber tyres for motor vehicles	kg.	16%
4012 90 20	---	Solid rubber tyres for other vehicles	kg.	16%
4012 90 30	---	Tyres with metal framework	kg.	16%
	---	*Tyre flaps:*		
4012 90 41	----	Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	16%
4012 90 49	----	Other	kg.	16%
4012 90 50	---	Tyre treads, interchangeable	kg.	16%
4012 90 90	---	Other	kg.	16%
4013		INNER TUBES, OF RUBBER		
4013 10	-	*Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4013 10 10	---	For motor cars	u	16%
4013 10 20	---	For lorries and buses	u	16%
4013 20 00	-	Of a kind used on bicycles	u	16%
4013 90	-	*Other:*		
4013 90 10	---	For aircraft	u	16%
4013 90 20	---	For motor cycle	u	16%
4013 90 30	---	For off the road vehicles, not elsewhere specified or included	u	16%
	--	*For tractors:*		
4013 90 41	----	Rear tyres	u	16%
4013 90 49	----	Other	u	16%
4013 90 50	---	Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	u	16%
4013 90 90	---	Other	u	16%
4014		HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER		
4014 10	-	*Sheath contraceptives :*		
4014 10 10	---	Rubber contraceptives, male (condoms)	kg.	Nil
4014 10 20	---	Rubber contraceptives, female (diaphragms), such as cervical caps	kg.	Nil
4014 90	-	*Other :*		
4014 90 10	---	Hot water bottles	kg.	16%
4014 90 20	---	Ice bags	kg.	16%
4014 90 30	---	Feeding bottle nipples	kg.	16%
4014 90 90	---	Other	kg.	16%
4015		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS) FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER		
	-	*Gloves, mittens and mitts:*		
4015 11 00	--	Surgical	pa	16%
4015 19 00	--	Other	pa	16%
4015 90	-	*Other :*		
4015 90 10	---	Rubber apron	pa	16%
4015 90 20	---	Labels	u	16%
4015 90 30	---	Industrial gloves	pa	16%
	---	*Other:*		
4015 90 91	---	Diving suits	kg.	16%
4015 90 99	---	Other	kg.	16%
4016		OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER		
4016 10 00	-	Of cellular rubber	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Other :*		
4016 91 00	--	Floor coverings and mats	kg.	16%
4016 92 00	--	Erasers	kg.	16%
4016 93	--	*Gaskets, washers and other seals :*		
4016 93 10	---	Patches for puncture repair of self-vulcanising rubber or a rubber backing	kg.	16%
4016 93 20	---	Rubber rings (O-ring)	kg.	16%
4016 93 30	---	Rubber seals (Oil seals and the like)	kg.	16%
4916 93 40	---	Gaskets	kg.	16%
4016 93 50	---	Washers	kg.	16%
4016 93 60	---	Plugs	kg.	16%
4016 93 90	---	Other	kg.	16%
4016 94 00	--	Boat or dock fenders, whether or not inflatable	kg.	16%
4016 95	--	*Other inflatable articles:*		
4016 95 10	---	Air mattresses	kg.	16%
4016 95 90	---	Other	kg.	16%
4016 99	--	*Other:*		
4016 99 10	---	Rubber cots for textile industry	kg.	16%
4016 99 20	---	Rubber bands	kg.	16%
4016 99 30	---	Rubber threads	kg.	16%
4016 99 40	---	Rubber blankets	kg.	16%
4016 99 50	---	Rubber cushions	kg.	16%
4016 99 60	---	Rubber bushes	kg.	16%
4016 99 70	---	Ear plug	kg.	16%
4016 99 80	---	Stoppers	kg.	16%
4016 99 90	---	Other	kg.	16%
4017		HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER		
4017 00	-	*Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:*		
4017 00 10	---	Plates, sheets, rods and tubes of ebonite and vulcanite	kg.	16%
4017 00 20	---	Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	kg.	16%
4017 00 30	---	Printers' rollers	kg.	16%
4017 00 40	---	Textile rollers	kg.	16%
4017 00 50	---	Typewriters and cyclostyling rollers	kg.	16%
4017 00 90	---	Other	kg.	16%

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

CHAPTER 41

Raw hides and skins (other than furskins) and leather

NOTES

1. This Chapter does not cover:

(*a*) parings or similar waste, of raw hides or skins (heading 0511);

(*b*) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or

(*c*) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely:

raw hides and skins, with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian, or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and Kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. (*A*) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).

(*B*) For the purposes of headings 4104 to 4106, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout this Schedule, the expression "composition leather" means only substances of the kind referred to in heading 4115.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4101	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT		
4101 20	- *Whole hides and skins of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted, or 16 kg. when fresh, wet-salted or otherwise preserved:*		
4101 20 10	--- Of cow, including cow calf	kg.	
4101 20 20	--- Of buffalo, including buffalo calf	kg.	
4101 20 90	--- Other	kg.	
4101 50	- *Whole hides and skins, of a weight exceeding 16 kg. :*		
4101 50 10	--- Of cow, including cow calf	kg.	
4101 50 20	--- Of buffalo, including buffalo calf	kg.	
4101 50 90	--- Other	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4101 90	- *Other, including butts, bends and bellies:*		
4101 90 10	--- Of cow, including cow calf	kg.	
4101 90 20	--- Of buffalo, including buffalo calf	kg.	
4101 90 90	--- Other	kg.	
4102	RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (c) TO THIS CHAPTER		
4102 10	- *With wool on:*		
4102 10 10	--- Sheep skins	u	
4102 10 20	--- Pelts of baby lambs	u	
4102 10 30	--- Lamb skins, other than pelts	u	
	- *Without wool on :*		
4102 21	-- *Pickled :*		
4102 21 10	--- Sheep skins	u	
4102 21 20	--- Lamb skins	u	
4102 21 30	--- Lamb pelt	u	
4102 29	-- *Other :*		
4102 29 10	--- Sheep skins	u	
4102 29 20	--- Lamb skins	u	
4103	OTHER RAW HIDES AND SKINS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(b) OR 1(c) TO THIS CHAPTER		
4103 10	- *Of goats or kids :*		
4103 10 10	--- Goat skins, pickled (wet salted)	u	
4103 10 20	--- Goat skins, dry salted	u	
4103 10 30	--- Goat skins, otherwise cured (dried, unsalted)	u	
4103 10 40	--- Kid skins	u	
4103 10 90	--- Other	u	
4103 20 00	- Of reptiles	kg.	
4103 30 00	- Of swine	kg.	
4103 90 00	- Other	kg.	
4104	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
	- *In the wet state (including wet-blue):*		
4104 11 00	-- Full grains, unsplit; grain splits	kg.	
4104 19 00	-- Other	kg.	
	- *In the dry state (crust):*		
4104 41 00	-- Full grains, unsplit; grain splits	kg.	
4104 49 00	-- Other	kg.	
4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
4105 10 00	- In the wet state (including wet-blue)	kg.	
4105 30 00	- In the dry state (crust)	kg.	
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT BUT NOT FURTHER PREPARED		
	- *Of goats or kids:*		
4106 21 00	-- In the wet state (including wet-blue)	kg.	
4106 22 00	-- In the dry state (crust)	kg.	
	- *Of swine:*		
4106 31 00	-- In the wet state (including wet-blue)	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4106 32 00	-- In the dry state (crust)	kg.	
4106 40 00	- Of reptiles	kg.	
	- *Other:*		
4106 91 00	-- In the wet state (including wet-blue)	kg.	
4106 92 00	-- In the dry state (crust)	kg.	
4107	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114		
	- *Whole hides and skins:*		
4107 11 00	-- Full grains, unsplit	kg.	Nil
4107 12 00	-- Grain splits	kg.	Nil
4107 19 00	- Other	kg.	Nil
	-- *Other, including sides:*		
4107 91 00	-- Full grains, unsplit	kg.	Nil
4107 92 00	-- Grain splits	kg.	Nil
4107 99 00	-- Other	kg.	Nil
4112 00 00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114	kg.	Nil
4113	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114		
4113 10 00	- Of goats or kids	kg.	Nil
4113 20 00	- Of swine	kg.	Nil
4113 30 00	- Of reptiles	kg.	Nil
4113 90 00	- Other	kg.	Nil
4114	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER		
4114 10 00	- Chamois (including combination chamois) leather	kg.	Nil
4114 20	- *Patent leather and patent laminated leather; metallised leather :*		
4114 20 10	--- Patent leather and patent laminated leather	kg.	Nil
4114 20 20	--- Metallised leather	kg.	Nil
4115	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBER, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR		
4115 10 00	- Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	kg.	Nil
4115 20	- *Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:*		
4115 20 10	--- Cuttings of leather	kg.	Nil
4115 20 90	--- Other	kg.	Nil

CHAPTER 42

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

NOTES

1. This Chapter does not cover:

(*a*) sterile surgical catgut or similar sterile suture materials (heading 3006);

(*b*) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);

(*c*) made up articles of netting (heading 5608);

(*d*) articles of Chapter 64;

(*e*) headgear or parts thereof of Chapter 65;

(*f*) whips, rigid-crops or articles of heading 6602;

(*g*) cuff-links, bracelets or other imitation jewellery (heading 7117);

(*h*) fittings or trimmings for harness, such as stirrups, bits, horse, brasses and buckles, separately presented (generally Section XV);

(*ij*) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);

(*k*) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(*l*) articles of Chapter 95 (for example, toys, games, sports requisites); or

(*m*) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.

2. (*A*) In addition to the provisions of Note 1 above, heading 4202 does not cover:

(*a*) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);

(*b*) articles of plaiting materials (heading 4602).

(*B*) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

3. For the purposes of heading 4203, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4201 00 00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	kg.	16%
4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER		
	- *Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:*		
4202 11	-- *With outer surface of leather, of composition leather or of patent leather:*		
4202 11 10	--- Travel goods (trunks, suit-cases, sports bags and other similar items) of leather	u	16%
4202 11 20	--- Toilet-bags and cases, of leather	u	16%
4202 11 30	--- Satchels	u	16%
4202 11 40	--- Brief-cases	u	16%
4202 11 50	--- Executive-cases	u	16%
4202 11 60	--- Vanity-cases	u	16%
4202 11 70	--- Attache-cases	u	16%
4202 11 90	--- Other	u	16%
4202 12	-- *With outer surface of plastic or of textile materials:*		
4202 12 10	--- Toilet-cases	u	16%
4202 12 20	--- Plastic moulded suit-cases	u	16%
4202 12 30	--- Plastic moulded brief-cases	u	16%
4202 12 40	--- Satchels	u	16%
4202 12 50	--- Other travel-goods	u	16%
4202 12 60	--- Brief-cases	u	16%
4202 12 70	--- Executive cases other than plastic moulded	u	16%
4202 12 80	--- Vanity-cases	u	16%
4202 12 90	--- Other	u	16%
4202 19	-- *Other:*		
4202 19 10	--- Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather	u	16%
4202 19 20	--- Toilet-cases	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4202 19 30	--- Satchels	u	16%
4202 19 40	--- Brief-cases (other than plastic moulded)	u	16%
4202 19 50	--- Executive-cases	u	16%
4202 19 60	--- Vanity-cases	u	16%
4202 19 90	--- Other	u	16%
	- *Hand-bags, whether or not with shoulder strap, including those without handle:*		
4202 21	-- *With outer surface of leather, of composition leather or of patent leather:*		
4202 21 10	--- Hand-bags for ladies	u	16%
4202 21 20	--- Vanity-bags	u	16%
4202 21 90	--- Other	u	16%
4202 22	-- *With outer surface of plastic sheeting or of textile materials:*		
4202 22 10	--- Hand-bags and shopping bags, of artificial plastic material	u	16%
4202 22 20	--- Hand-bags and shopping bags, of cotton	u	16%
4202 22 30	--- Hand-bags and shopping bags, of Jute	u	16%
4202 22 40	--- Vanity-bags	u	16%
4202 22 90	--- Other	u	16%
4202 29	-- *Other:*		
4202 29 10	--- Hand-bags of other materials excluding wicker-work or basket work	u	16%
4202 29 90	--- Other	u	16%
	- *Articles of a kind normally carried in the pocket or in the hand-bag :*		
4202 31	-- *With outer surface of leather, of composition leather or of patent leather:*		
4202 31 10	--- Jewellery box	u	16%
4202 31 20	--- Wallets and purses, of leather	u	16%
4202 31 90	--- Other	u	16%
4202 32	-- *With outer surface of plastic sheeting or of textile materials:*		
4202 32 10	--- Jewellery box	u	16%
4202 32 90	--- Other	u	16%
4202 39	-- *Other :*		
4202 39 10	--- Jewellery box	u	16%
4202 39 90	--- Other	u	16%
	- *Other :*		
4202 91 00	-- With outer surface of leather, of composition leather or of patent leather	u	16%
4202 92 00	-- With outer surface of plastic sheeting or of textile materials	u	16%
4202 99 00	-- Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER		
4203 10	- *Articles of apparel:*		
4203 10 10	--- Jackets and jerseys	kg.	16%
4203 10 90	--- Other	kg.	16%
	- *Gloves, mittens and mitts:*		
4203 21	-- *Specially designed for use in sports:*		
4203 21 10	--- Gloves	kg.	16%
4203 21 20	--- Mittens and mitts	kg.	16%
4203 29	-- *Other:*		
4203 29 10	--- Gloves for use in industry	kg.	16%
4203 29 20	--- Other gloves	kg.	16%
4203 29 30	--- Mittens and mitts	kg.	16%
4203 30 00	- Belts and bandoliers	kg.	16%
4203 40	- *Other clothing accessories:*		
4203 40 10	--- Aprons	kg.	16%
4203 40 20	--- Semi-chrome grain garments	kg.	16%
4203 40 90	--- Other	kg.	16%
4204	ARTICLES OF LEATHER OR OF COMPOSITION LEATHER, OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR OTHER TECHNICAL USES		
4204 00	- *Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses :*		
4204 00 10	--- Pickers for cotton machinery	kg.	16%
4204 00 20	--- Pickers for jute machinery	kg.	16%
4204 00 30	--- Picking bands and straps for textile machinery	kg.	16%
4204 00 40	--- Leather belting for machinery	kg.	16%
4204 00 50	--- Diaphragm leather	kg.	16%
4204 00 60	--- Leather string	kg.	16%
	--- *Other :*		
4204 00 91	---- Leather board made from leather scrap for the manufacture of counters and stiffeners	kg.	16%
4204 00 99	---- Other	kg.	16%
4205	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER		
4205 00	- *Other articles of leather or of composition leather:*		
	--- *Straps other than for machinery or harness :*		
4205 00 11	---- Welt	kg.	16%
4205 00 19	---- Other	kg.	16%
4205 00 20	--- Leather sofa cover	kg.	16%
4205 00 90	--- Other	kg.	16%
4206	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS		
4206 10	- *Catgut :*		
4206 10 10	--- For rackets	kg.	16%
4206 10 90	--- Other	kg.	16%
4206 90 00	- Other	kg.	16%

CHAPTER 43

Furskins and artificial fur; manufactures thereof

NOTES

1. Throughout this Schedule reference to "furskins", other than to raw furskins of heading 4301 apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover:

(*a*) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);

(*b*) raw hides or skins, with the hair or wool on, of Chapter 41 [*See* Note 1(*c*) to that Chapter];

(*c*) gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 4203);

(*d*) articles of Chapter 64;

(*e*) headgear or parts thereof of Chapter 65; or

(*f*) articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304, as the case may be.

5. Throughout this Schedule, the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4301	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 4101, 4102 OR 4103		
4301 10 00	- Of mink, whole, with or without head, tail or paws	u	16%
4301 30 00	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	u	16%
4301 60 00	- Of fox, whole, with or without head, tail or paws	u	16%
4301 70 00	- Of seal, whole, with or without head, tail or paws	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4301 80 00	-	Other furskins, whole, with or without head, tail or paws	u	16%
4301 90 00	-	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg.	16%
4302		TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 4303		
	-	*Whole skins, with or without head, tail or paws, not assembled:*		
4302 11 00	--	Of mink	u	16%
4302 13 00	--	Of lamb, the following : Astrakhan, Broad tail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	u	16%
4302 19 00	--	*Other:*		
4302 19 10	---	Calf skins, with hair on, tanned or dressed	u	16%
4302 19 20	---	Hides or skins of other bovine and equine animals with hair-on, tanned or dressed	u	16%
4302 19 30	---	Goat (Common) and kid skins with hair on, tanned or dressed	u	16%
4302 19 40	---	Tiger-cat skins	u	16%
4302 19 90	---	Hides and skins of other animals with hair on, tanned or dressed	u	16%
4302 20 00	-	Heads, tails, paws and other pieces or cuttings, not assembled	kg.	16%
4302 30 00	-	Whole skins and pieces or cuttings thereof, assembled	kg.	16%
4303		ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN		
4303 10	-	*Articles of apparel and clothing accessories:*		
4303 10 10	---	Of wild animals covered under the Wild Life (Protection) Act, 1972	kg.	16%
4303 10 20	---	Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 10 10	kg.	16%
4303 10 90	---	Other	kg.	16%
4303 90	-	*Other:*		
4303 90 10	---	Of wild animals covered under the Wild Life (Protection) Act, 1972	kg.	16%
4303 90 20	---	Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 90 10	kg.	16%
4303 90 90	---	Other	kg.	16%
4304		ARTIFICIAL FUR AND ARTICLES THEREOF		
4304 00	-	*Artificial fur and articles thereof:*		
	---	*Artificial fur:*		
4304 00 11	----	Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods	kg.	16%
4304 00 19	----	Other	kg.	16%
4304 00 20	---	Articles of artificial fur	kg.	16%

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

Wood and articles of wood, wood charcoal

NOTES

1. This Chapter does not cover:

(*a*) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);

(*b*) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);

(*c*) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);

(*d*) activated charcoal (heading 3802);

(*e*) articles of heading 4202;

(*f*) goods of Chapter 46;

(*g*) footwear or parts thereof of Chapter 64;

(*h*) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(*ij*) goods of heading 6808;

(*k*) imitation jewellery of heading 7117;

(*l*) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);

(*m*) goods of Section XVII (for example, clock cases and musical instruments and parts thereof);

(*n*) parts of firearms (heading 9305);

(*o*) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, pre-fabricated buildings);

(*p*) articles of Chapter 95 (for example, toys, games, sports requisites); or

(*q*) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603.

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

3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle

board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

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

SUB-HEADING NOTE

For the purposes of sub-headings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99, the expression "tropical wood" means one of the following types of wood :

Abura, Acajou, d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogony, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

SUPPLEMENTARY NOTES

1. "Marine plywood" means plywood conforming to Indian Standard Specification IS : 710-1976.

2. "Aircraft plywood" means plywood conforming to Indian Standard Specification Nos. IS:709-1974 and IS:4859-1968.

3. For the purposes of heading 4412, the expression "similar laminated wood" includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joined together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer or layers of particle board, fibre board, wood waste glued or otherwise joined together, asbestos or cork.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4401	FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS		
4401 10	- *Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:*		
4401 10 10	--- In logs	mt	16%
4401 10 90	--- Other	mt	16%
	- *Wood in chips or particles :*		
4401 21 00	-- Coniferous	mt	16%
4401 22 00	-- Non-coniferous	mt	16%

5. In heading 4802, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non-perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

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

(*a*) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m^2; or
2. coloured throughout the mass; or

(*b*) containing more than 8% ash, and

1. weighing not more than 80 g/m^2; or
2. coloured throughout the mass; or

(*c*) containing more than 3% ash and having a brightness of 60% or more; or

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

(*e*) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa. m^2/g.

For paper or paperboard weighing more than 150 g/m^2:

(*a*) coloured throughout the mass; or

(*b*) having a brightness of 60% or more; and

1. a caliper of 225 micrometres (microns) or less; or
2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

(*c*) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper of paperboard.

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

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

8. Headings 4801, and 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

(*a*) in strips or rolls of a width exceeding 36 cm; or

(*b*) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 4814, the expression "wall paper and similar wall coverings" applies only to :

(*a*) paper in rolls, of a width of not less than 45 cm and not more than 160 cm suitable for wall or ceiling decoration :

(*i*) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (*e.g.*, with textile flock), whether or not coated or covered with transparent protective plastics;

(*ii*) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(*iii*) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(*iv*) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

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

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

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 4815.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

13. In relation to thermal paper falling under this Chapter, the process of slitting or cutting or both of these processes shall amount to 'manufacture'.

SUB-HEADING NOTES

1. For the purposes of sub-headings 4804 11 and 4804 19, "Kraft-liner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

TABLE

Weight g/m²	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of sub-headings 4804 21 and 4804 29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

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

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

TABLE

Weight g/m²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction *plus* cross direction	Cross direction	Machine direction *plus* cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of sub-heading 4805 11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.

4. Sub-heading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.

5. Sub-headings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa. m²/g.

6. For the purposes of sub-heading 4805 30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa. m²/g.

7. For the purposes of sub-heading 4810 22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

8. Sub-heading 4802 10 applies only to writing or printing paper, manufactured from pulp, and supplied directly from the factory of its manufacture against a purchase order,—

(*a*) placed upon the manufacturer by a State Textbook Publication Corporation or Board, or in the case of States which do not have a State Textbook Publication Corporation or Board, by an officer not below the rank of a Deputy Secretary in the State Government concerned, or by the National Council for Educational Research and Training; and

(*b*) in which the said Corporation or Board or the said officer of the State Government concerned or the said Council, as the case may be, declares that the said paper shall be used for the printing of educational textbooks.

9. For the purposes of sub-heading 4802 20, the esabilshment manufacturing the paper and paperboard, shall furnish a certificate, to an officer not below the rank of an Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, from the Khadi and Village Industries Commission established under section 4 of the Khadi and Village Industries Commission Act, 1956 (61 of 1956), to the effect that such paper or paperboard is commercially recognised as hand-made paper or hand-made paperboard.

10. For the purposes of sub-heading 4802 20 the managing director or an officer of equivalent rank, in the Horticultural Produce Marketing or Processing Corporation of the State Government shall specify the quantity of kraft paper of kraft paperboard intended for the manufacture of cartons for packing horticultural produce, and the manufacturer of cartons shall—

(*a*) follow the procedure under the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001; and

(*b*) furnish, within such period as the Assistant Commissioner of Central Excise having jurisdiction over his factory may specify, a certificate from the managing director of the said Corporation to the effect that the cartons manufactured by using the aforesaid quantity of kraft paper or paperboard, have been used for the packing of horticultural produce.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4801	-	NEWSPRINT, IN ROLLS OR SHEETS		
4801 00	-	*Newsprint, in rolls or sheets :*		
4801 00 10	---	Glazed	kg.	Nil
4801 00 90	---	Other	kg.	Nil
4802		UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH CARD AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD		
4802 10	-	*Hand-made paper and paperboard :*		
4802 10 10	---	Paper	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4802 10 20	---	Paperboard	kg.	16%
4802 20	-	*Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:*		
4802 20 10	---	Photographic base paper, uncoated	kg.	16%
4802 20 90	---	Other	kg.	16%
4802 30 00	-	Carbonising base paper	kg.	16%
4802 40 00	-	Wall paper base	kg.	16%
	-	*Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :*		
4802 54	--	*Weighing less than 40 g/m² :*		
4802 54 10	---	India Paper	kg.	16%
4802 54 20	---	Litho and offset paper	kg.	16%
4802 54 30	---	Duplicating paper	kg.	16%
4802 54 40	---	Airmail paper	kg.	16%
4802 54 50	---	Tissue paper	kg.	16%
4802 54 90	---	Other	kg.	16%
4802 55	--	*Weighing 40 g/m² or more but not more than 150 g/m², in rolls:*		
4802 55 10	---	Litho and offset paper	kg.	16%
4802 55 20	---	Drawing paper	kg.	16%
4802 55 30	---	Duplicating paper	kg.	16%
4802 55 40	---	Account book paper	kg.	16%
4802 55 50	---	Bank, bond and cheque paper	kg.	16%
4802 55 60	---	Currency note paper	kg.	16%
4802 55 70	---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 55 90	---	Other	kg.	16%
4802 56	--	*Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :*		
4802 56 10	---	Litho and offset paper	kg.	16%
4802 56 20	---	Drawing paper	kg.	16%
4802 56 30	---	Duplicating paper	kg.	16%
4802 56 40	---	Account book paper	kg.	16%
4802 56 50	---	Bank, bond and cheque paper	kg.	16%
4802 56 60	---	Currency note paper	kg.	16%
4802 56 70	---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 56 90	---	Other	kg.	16%
4802 57	--	*Other, weighing 40 g/m² or more but not more than 150 g/m² :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4802 57 10	---	Litho and offset paper	kg.	16%
4802 57 20	---	Drawing paper	kg.	16%
4802 57 30	---	Duplicating paper	kg.	16%
4802 57 40	---	Account book paper	kg.	16%
4802 57 50	---	Bank, bond and cheque paper	kg.	16%
4802 57 60	---	Currency note paper	kg.	16%
4802 57 70	---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 57 90	---	Other	kg.	16%
4802 58	--	*Weighing more than 150 g/m² :*		
4802 58 10	---	Litho and offset paper	kg.	16%
4802 58 20	---	Drawing paper	kg.	16%
4802 58 30	---	Duplicating paper	kg.	16%
4802 58 40	---	Bank, bond and cheque paper	kg.	16%
4802 58 50	---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 58 90	---	Other	kg.	16%
	-	*Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :*		
4802 61	--	*In rolls :*		
4802 61 10	---	Drawing paper	kg.	16%
4802 61 20	---	Poster paper	kg.	16%
4802 61 30	---	Printing paper dyed or marbled in mass	kg.	16%
4802 61 40	---	Account book paper	kg.	16%
4802 61 50	---	Automatic data processing machine paper	kg.	16%
4802 61 60	---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 61 90	---	Other	kg.	16%
4802 62	--	*In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :*		
4802 62 10	---	Drawing paper	kg.	16%
4802 62 20	---	Poster paper	kg.	16%
4802 62 30	---	Printing paper dyed or marbled in mass	kg.	16%
4802 62 40	---	Account book paper	kg.	16%
4802 62 50	---	Automatic data processing machine paper	kg.	16%
4802 62 60	---	Paper for security printing, currency paper, stamp paper	kg.	16%
4802 62 90	---	Other	kg.	16%
4802 69	--	*Other :*		
4802 69 10	---	Drawing paper	kg.	16%
4802 69 20	---	Poster paper	kg.	16%
4802 69 30	---	Printing paper dyed or marbled in mass	kg.	16%
4802 69 40	---	Account book paper	kg.	16%
4802 69 50	---	Automatic data processing machine paper	kg.	16%
4802 69 60	---	Paper for security printing, currency paper, stamp paper	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4802 69 90	---	Other	kg.	16%
4803	-	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS		
4803 00	-	*Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets :*		
4803 00 10	---	In commercial size rolls of a width 36 cm and above	kg.	16%
4803 00 90	---	Other	kg.	16%
4804		UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803		
	-	*Kraftliner :*		
4804 11 00	--	Unbleached	kg.	16%
4804 19 00	--	Other	kg.	16%
	-	*Sack kraft paper:*		
4804 21 00	--	Unbleached	kg.	16%
4804 29 00	--	Other	kg.	16%
	-	*Other kraft paper and paperboard weighing 150 g/m² or less:*		
4804 31 00	--	Unbleached	kg.	16%
4804 39 00	--	Other	kg.	16%
	-	*Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:*		
4804 41 00	--	Unbleached	kg.	16%
4804 42 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg.	16%
4804 49 00	--	Other	kg.	16%
	-	*Other kraft paper and paperboard weighing 225 g/m² or more:*		
4804 51 00	--	Unbleached	kg.	16%
4804 52 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg.	16%
4804 59 00	--	Other	kg.	16%
4805		OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER		
	-	*Fluting paper :*		
4805 11 00	--	Semi-chemical fluting paper	kg.	16%
4805 12 00	--	Straw fluting paper	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4805 19 00	--	Other	kg.	16%
	-	*Testliner (recycled liner board) :*		
4805 24 00	--	Weighing 150 g/m^2 or less	kg.	16%
4805 25 00	--	Weighing more than 150 g/m^2	kg.	16%
4805 30 00	-	Sulphite wrapping paper	kg.	16%
4805 40 00	-	Filter paper and paperboard	kg.	16%
4805 50 00	-	Felt paper and paperboard	kg.	16%
	-	*Other :*		
4805 91 00	--	Weighing 150 g/m^2 or less	kg.	16%
4805 92 00	--	Weighing more than 150 g/m^2 but less than 225 g/m^2	kg.	16%
4805 93 00	--	Weighing 225 g/m^2 or more	kg.	16%
4806		VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS		
4806 10 00	-	Vegetable parchment	kg.	16%
4806 20 00	-	Greaseproof papers	kg.	16%
4806 30 00	-	Tracing papers	kg.	16%
4806 40	-	*Glassine and other glazed transparent or translucent papers:*		
4806 40 10	---	Glassine papers	kg.	16%
4806 40 90	---	Other	kg.	16%
4807		COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS		
4807 00	-	*Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :*		
4807 00 10	---	Straw paper and other straw board, whether or not covered with paper other than straw paper	kg.	16%
4807 00 90	---	Other	kg.	16%
4808		PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803		
4808 10 00	-	Corrugated paper and paperboard, whether or not perforated	kg.	16%
4808 20 00	-	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	16%
4808 30 00	-	Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	16%
4808 90 00	-	Other	kg.	16%
4809		CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4809 10	-	*Carbon or similar copying papers:*		
4809 10 10	---	Manifold paper	kg.	16%
4809 10 90	---	Other	kg.	16%
4809 20 00	-	Self-copy paper	kg.	16%
4809 90 00	-	Other	kg.	16%
4810		PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE		
	-	*Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :*		
4810 13	--	*In rolls :*		
4810 13 10	---	Imitation art paper	kg.	16%
4810 13 20	---	Art paper	kg.	16%
4810 13 30	---	Chrome paper or paperboard	kg.	16%
4810 13 90	---	Other	kg.	16%
4810 14	--	*In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :*		
4810 14 10	---	Imitation art paper	kg.	16%
4810 14 20	---	Art paper	kg.	16%
4810 14 30	---	Chrome paper or paperboard	kg.	16%
4810 14 90	---	Other	kg.	16%
4810 19	--	*Other :*		
4810 19 10	---	Imitation art paper	kg.	16%
4810 19 20	---	Art paper	kg.	16%
4810 19 30	---	Chrome paper or paperboard	kg.	16%
4810 19 90	---	Other	kg.	16%
	-	*Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :*		
4810 22 00	--	Light-weight coated paper	kg.	16%
4810 29 00	--	Other	kg.	16%
	-	*Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:*		
4810 31 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight of	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less		
4810 32 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²	kg.	16%
4810 39	--	*Other :*		
4810 39 10	---	Insulating paper	kg.	16%
4810 39 20	---	Electric insulating press board	kg.	16%
4810 39 30	---	Insulation boards (homogenous)	kg.	16%
4810 39 90	---	Other	kg.	16%
	-	*Other paper and paperboard :*		
4810 92 00	--	Multi-ply	kg.	16%
4810 99 00	--	Other	kg.	16%
4811		PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 4803, 4809 OR 4810		
4811 10 00	-	Tarred, bituminised or asphalted paper and paperboard	kg.	16%
	-	*Gummed or adhesive paper and paperboard :*		
4811 41 00	--	Self-adhesive	kg.	16%
4811 49 00	--	Other	kg.	16%
	-	*Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) :*		
4811 51 00	--	Bleached, weighing more than 150 g/m²	kg.	16%
4811 59 00	--	Other	kg.	16%
4811 60 00	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	kg.	16%
4811 90	-	*Other paper, paperboard, cellulose wadding and webs of cellulose fibres :*		
	---	*Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board :*		
4811 90 11	----	Handmade paper and paperboard, rules, lined or squared but not otherwise printed	kg.	16%
4811 90 12	----	Chromo and art paper, coated	kg.	16%
4811 90 13	----	Building board of paper or pulp, impregnated	kg.	16%
4811 90 14	----	Chromo board	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4811 90 15	----	Raw base paper for sensitising, coated	kg.	16%
4811 90 16	----	Surface marbled paper	kg.	16%
4811 90 17	----	Leather board and imitation leather board	kg.	16%
4811 90 18	----	Matrix board	kg.	16%
	---	*Other :*		
4811 90 91	----	Grape guard paper	kg.	16%
4811 90 92	----	Asceptic packaging paper	kg.	16%
4811 90 93	----	Thermal paper for fax machines	kg.	16%
4811 90 94	----	Thermal paper in jumbo rolls (size 1 mt and above in width and 5,000 mt and above in length)	kg.	16%
4811 90 99	----	Other	kg.	16%
4812 00 00		FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	kg.	16%
4813		CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES		
4813 10 00	-	In the form of booklets or tubes	kg.	16%
4813 20 00	-	In rolls of a width not exceeding 5 cm	kg.	16%
4813 90	-	*Other:*		
4813 90 10	---	Cigarette paper in bulk, or in sheets	kg.	16%
4813 90 90	---	Other	kg.	16%
4814		WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER		
4814 10 00	-	"Ingrain" paper	kg.	16%
4814 20 00	-	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg.	16%
4814 30 00	-	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	kg.	16%
4814 90 00	-	Other	kg.	16%
4815 00 00		FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE.	m^2	16%
4816		CARBON-PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES		
4816 10 00	-	Carbon or similar copying papers	kg.	16%
4816 20	-	*Self-copy paper:*		
4816 20 10	---	Duplicating paper, cut to size	kg.	16%
4816 20 20	---	Paper for fax machine	kg.	16%
4816 20 90	---	Other	kg.	16%
4816 30 00	-	Duplicator stencils	kg.	16%
4816 90	-	*Other:*		
4816 90 10	---	Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	kg.	16%
4816 90 20	---	Calculating machine paper in rolls and strips not exceeding 15 cm in width	kg.	16%
4816 90 90	---	Other	kg.	16%
4817		ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD;		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY		
4817 10 00	-	Envelopes	kg.	Nil
4817 20 00	-	Letter cards, plain postcards and correspondence cards	kg.	Nil
4817 30	-	*Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:*		
4817 30 10	---	Writing blocks	kg.	Nil
4817 30 90	---	Other	kg.	Nil
4818		TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLE CLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		
4818 10 00	-	Toilet paper	kg.	16%
4818 20 00	-	Handkerchiefs, cleaning or facial tissues and towel	kg.	16%
4818 30 00	-	Table cloths and serviettes	kg.	16%
4818 40	-	*Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:*		
4818 40 10	---	Baby and clinical diapers	kg.	Nil
4818 40 90	---	Other	kg.	Nil
4818 50 00	-	Articles of apparel and clothing accessories	kg.	16%
4818 90 00	-	Other	kg.	16%
4819		CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE		
4819 10	-	*Cartons, boxes and cases, of corrugated paper or paperboard:*		
4819 10 10	---	Boxes	kg.	16%
4819 10 90	---	Other	kg.	16%
4819 20	-	*Folding cartons, boxes and cases, of non-corrugated paper and paperboard:*		
4819 20 10	---	Cartons, boxes, cases, intended for the packing of match sticks	kg.	Nil
4819 20 20	---	Boxes	kg.	16%
4819 20 90	---	Other	kg.	16%
4819 30 00	-	Sacks and bags, having a base of a width of 40 cm or more	kg.	16%
4819 40 00	-	Other sacks and bags, including cones	kg.	16%
4819 50	-	*Other packing containers, including record sleeves:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4401 30 00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	mt	16%
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED		
4402 00	- *Wood charcoal (including shell or nut charcoal), whether or not agglomerated:*		
4402 00 10	--- Of coconut shell	mt	
4402 00 90	--- Other	mt	
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED		
4403 10 00	- Treated with paint, stains, creosote or other preservatives	m^3	16%
4403 20	- *Other, coniferous:*		
4403 20 10	--- Sawlogs and veneerlogs	m^3	16%
4403 20 20	--- Poles, pilling and posts	m^3	16%
4403 20 90	--- Other	m^3	16%
	- *Other, of tropical wood specified in Sub-heading Note 1 to this Chapter :*		
4403 41 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m^3	16%
4403 49	-- *Other :*		
4403 49 10	--- Teak wood in rough	m^3	16%
4403 49 90	--- Other	m^3	16%
	- *Other :*		
4403 91 00	-- Of oak (Quercus Spp.)	m^3	16%
4403 92 00	-- Of beech (Fagus Spp.)	m^3	16%
4403 99	-- *Other :*		
	--- *Andaman Padauk (Pterocarous dalbaergiodes). Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khalr (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio):*		
4403 99 11	---- Andaman Padauk (Pterocarous dalbaergiodes)	m^3	16%
4403 99 12	---- Bonsum (Phoebe goalparensis)	m^3	16%
4403 99 13	---- Gurgan (Dipterocarpus alatus)	m^3	16%
4403 99 14	---- Khair (Acacia Catechu)	m^3	16%
4403 99 15	---- Lampati (Duabanga grandiflora)	m^3	16%
4403 99 16	---- Laurel (Terminalia alata)	m^3	16%
4403 99 17	---- Paliwood (Palaquium Ellipilicum)	m^3	16%
4403 99 18	---- Red Sanders (Pterocar pus Sautatinus)	m^3	16%
4403 99 19	---- Rose Wood (Dalbergea Latifolio)	m^3	16%
	--- *Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergea sisso) and White cedar (Dysozylum) and the like:*		
4403 99 21	---- Sal (Chorea robusta)	m^3	16%
4403 99 22	---- Sandal wood (Santalum album)	m^3	16%
4403 99 23	---- Semul (Bombax ceiba)	m^3	16%
4403 99 24	---- Walnut wood (Juglans binata)	m^3	16%
4403 99 25	---- Anjam (Hardwickia binata)	m^3	16%
4403 99 26	---- Birch (Betula Spp.)	m^3	16%
4403 99 27	---- Sissoo (Dalbergea sisso)	m^3	16%
4403 99 28	---- White cedar (Dysozylum malabaricum)	m^3	16%
4403 99 29	---- Other	m^3	16%
4404	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE;		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE		
4404 10 00	- Coniferous	kg.	16%
4404 20	- *Non-coniferous :*		
4404 20 10	--- Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like	kg.	16%
4404 20 20	--- Drawn Wood	kg.	16%
4404 20 90	--- Other	kg.	16%
4405 00 00	WOOD WOOL; WOOD FLOUR	kg.	Nil
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD		
4406 10 00	- Not impregnated	m^3	16%
4406 90 00	- Other	m^3	16%
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM		
4407 10	- *Coniferous:*		
4407 10 10	--- Doglas fir (Pscudotsuga Menziesie)	m^3	Nil
4407 10 20	--- Pine (Pinus Spp.)	m^3	Nil
4407 10 90	--- Other	m^3	Nil
	- *Of tropical wood specified in Sub-heading Note 1 to this Chapter :*		
4407 24 00	-- Virola, Mahogany (Swietenia Spp.) Imbuia and Balsa	m^3	Nil
4407 25 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m^3	Nil
4407 26 00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m^3	Nil
4407 29	-- *Other :*		
4407 29 10	--- Teak wood	m^3	Nil
4407 29 90	--- Other	m^3	Nil
	- *Other*		
4407 91 00	-- Of oak (Quercus Spp.)	m^3	Nil
4407 92 00	-- Of beech (Fagus Spp.)	m^3	Nil
4407 99	-- *Other :*		
4407 99 10	--- Of Birch (Betula Spp.)	m^3	Nil
4407 99 20	--- Willow	m^3	Nil
4407 99 90	--- Other	m^3	Nil
4408	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM		
4408 10	- *Coniferous:*		
4408 10 10	--- Sheets for plywood	kg.	16%
4408 10 20	--- Oak wood veneer	kg.	16%
4408 10 30	--- Veneer sheets, for match boxes and match splints	kg.	Nil
4408 10 90	--- Other	kg.	16%
	- *Of tropical wood specified in Sub-heading Note 1 to this Chapter :*		
4408 31	-- *Of Dark Red Meranti, Light Red Meranti and Meranti Bakau:*		
4408 31 10	--- Sheets for plywood	kg.	16%
4408 31 20	--- Veneer sheets (of Rose wood)	kg.	16%
4408 31 30	--- Veneer sheets, for match boxes and match splints	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4408 31 90	--- Other	kg.	16%
4408 39	-- *Other:*		
4408 39 10	--- Sheets for plywoods	kg.	16%
4408 39 20	--- Veneer sheets (of Rose wood)	kg.	16%
4408 39 30	--- Veneer sheets, for match boxes and match splints	kg.	Nil
4408 39 90	--- Other	kg.	16%
4408 90	- *Other:*		
4408 90 10	--- Sheets for plywoods	kg.	16%
4408 90 20	--- Veneer sheets, for match boxes and match splints	kg.	Nil
4408 90 90	--- Other	kg.	16%
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED		
4409 10	- *Coniferous:*		
4409 10 10	--- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	16%
4409 10 20	--- Beadings, and mouldings (including moulded, skirting and other moulded boards)	kg.	16%
4409 10 90	--- Other	kg.	16%
4409 20	- *Non-coniferous:*		
4409 20 10	--- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	16%
4409 20 20	--- Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	16%
4409 20 90	--- Other	kg.	16%
4410	PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFER BOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES		
	- *Oriented strand-board and wafer board, of wood:*		
4410 21 00	-- Unworked or not further worked than sanded	kg.	16%
4410 29 00	-- Other	kg.	16%
	-- *Other, of wood:*		
4410 31	-- *Unworked or not further worked than sanded:*		
4410 31 10	--- Plain particle boards	kg.	16%
4410 31 20	--- Insulation board and hardboard	kg.	16%
4410 31 30	--- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 31 90	--- Other	kg.	16%
4410 32	-- *Surface-covered with melamine impregnated paper:*		
4410 32 10	--- Plain particle boards	kg.	16%
4410 32 20	--- Insulation board and hardboard	kg.	16%
4410 32 30	--- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 32 90	--- Other	kg.	16%
4410 33	-- *Surface-covered with decorative laminates of plastics:*		
4410 33 10	--- Plain particle boards	kg.	16%
4410 33 20	--- Insulation board and hardboard	kg.	16%
4410 33 30	--- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 33 90	--- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4410 39	-- *Other:*		
4410 39 10	--- Plain particle boards	kg.	16%
4410 39 20	--- Insulation board and hardboard	kg.	16%
4410 39 30	--- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 39 90	--- Other	kg.	16%
4410 90	- *Other:*		
	- *Plastic laminated sheets:*		
4410 90 11	---- Insulation board and hardboard	kg.	16%
4410 90 12	---- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 90 19	---- Other	kg.	16%
	--- *Other:*		
4410 90 91	---- Plain particle boards	kg.	16%
4410 90 92	---- Insulation board and hardboard	kg.	16%
4410 90 93	---- Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 90 99	---- Other	kg.	16%
4411	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES		
	- *Fibreboard of a density exceeding* 0.8 *g/cm³ :*		
4411 11	-- *Not mechanically worked or surface covered :*		
4411 11 10	--- Hardboard	kg.	16%
4411 11 90	--- Other	kg.	16%
4411 19	-- *Other :*		
4411 19 10	--- Hardboard	kg.	16%
4411 19 90	--- Other	kg.	16%
	- *Fibreboard of a density exceeding* 0.5 *g/cm³ but not exceeding* 0.8 *g/cm³:*		
4411 21	-- *Not mechanically worked or surface covered:*		
4411 21 10	--- Insulation board	kg.	16%
4411 21 90	--- Other	kg.	16%
4411 29	-- *Other :*		
4411 29 10	--- Insulation Board	kg.	16%
4411 29 90	--- Other	kg.	16%
	- *Fibre board of a density exceeding* 0.35 *g/cm³ but not exceeding* 0.5 *g/cm³ :*		
4411 31	-- *Not mechanically worked or surface covered:*		
4411 31 10	--- Insulation board	kg.	16%
4411 31 90	--- Other	kg.	16%
4411 39	-- *Other:*		
4411 39 10	--- Insulation board	kg.	16%
4411 39 90	--- Other	kg.	16%
	- *Other :*		
4411 91	-- *Not mechanically worked or surface covered:*		
4411 91 10	--- Insulation board (homogeneous)	kg.	16%
4411 91 20	--- Accoustic insulation board	kg.	16%
4411 91 30	--- Other insulation board	kg.	16%
4411 91 90	--- Other	kg.	16%
4411 99	-- *Other:*		
4411 99 10	--- Insulation Board (homogenous)	kg.	16%
4411 99 20	--- Accoustic insulation board	kg.	16%
4411 99 30	--- Other insulation board	kg.	16%
4411 99 90	--- Other	kg.	16%
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD		
	- *Plywood, consisting solely of sheets of wood, each ply not exceeding* 6 *mm thickness :*		
4412 13	-- *With at least one outer ply of tropical wood specified in Sub-heading Note* 1 *to this Chapter:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4412 13 10	--- Decorative plywood	m^3	16%
4412 13 20	--- Tea chest panels or shooks, packed in sets	m^3	16%
4412 13 30	--- Other tea chest panels	m^3	16%
4412 13 40	--- Marine and aircraft plywood	m^3	16%
4412 13 50	--- Cuttings and trimmings of plywood of width not exceeding 5 centimetres	m^3	16%
4412 13 90	--- Other	m^3	16%
4412 14	-- *Other, with at least one outer ply of non-coniferous wood:*		
4412 14 10	--- Decorative plywood	m^3	16%
4412 14 20	--- Tea chest panels or shooks, packed in sets	m^3	16%
4412 14 30	--- Marine and aircraft plywood	m^3	16%
4412 14 40	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m^3	16%
4412 14 90	--- Other	m^3	16%
4412 19	-- *Other :*		
4412 19 10	--- Decorative plywood	m^3	16%
4412 19 20	--- Tea chest panels or shooks, packed in sets	m^3	16%
4412 19 30	--- Marine and aircraft plywood	m^3	16%
4412 19 40	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m^3	16%
4412 19 90	--- Other	m^3	16%
	- *Other, with at least one outer ply of non-coniferous wood :*		
4412 22	-- *With at least one ply of tropical wood specified in Sub-heading Note 1 to this Chapter:*		
4412 22 10	--- Decorative plywood	m^3	16%
4412 22 20	--- Tea chest panels or shooks, packed in sets	m^3	16%
4412 22 30	--- Marine and aircraft plywood	m^3	16%
4412 22 40	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m^3	16%
4412 22 90	--- Other	m^3	16%
4412 23	-- *Other, containing at least one layer of particle board:*		
4412 23 10	--- Decorative plywood	m^3	16%
4412 23 20	--- Tea chest panels or shooks, packed in sets	m^3	16%
4412 23 30	--- Marine and aircraft plywood	m^3	16%
4412 23 40	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m^3	16%
4412 23 90	--- Other	m^3	16%
4412 29	-- *Other :*		
4412 29 10	--- Elastic laminated plywood	m^3	16%
4412 29 20	--- Decorative plywood	m^3	16%
4412 29 30	--- Tea chest panels or shooks, packed in sets	m^3	16%
4412 29 40	--- Marine and aircraft plywood	m^3	16%
4412 29 50	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m^3	16%
4412 29 90	--- Other	m^3	16%
	- *Other :*		
4412 92	-- *With at least one ply of tropical wood specified in Sub-heading Note 1 to this Chapter:*		
4412 92 10	--- Elastic laminated plywood	m^3	16%
4412 92 20	--- Decorative plywood	m^3	16%
4412 92 30	--- Tea chest panels or shooks, packed in sets	m^3	16%
4412 92 40	--- Marine and aircraft plywood	m^3	16%
4412 92 50	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m^3	16%
4412 92 90	--- Other	m^3	16%
4412 93	-- *Other, containing at least one layer of particle board:*		
4412 93 10	--- Decorative plywood	m^3	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4412 93 20	--- Tea chest panels or shooks, packed in sets	m^3	16%
4412 93 30	--- Marine and aircraft plywood	m^3	16%
4412 93 40	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m^3	16%
4412 93 90	--- Other	m^3	16%
4412 99	-- *Other :*		
4412 99 10	--- Plastic laminated plywood	m^3	16%
4412 99 20	--- Decorative plywood	m^3	16%
4412 99 30	--- Tea chest panels or shooks, packed in sets	m^3	16%
4412 99 40	--- Marine and aircraft plywood	m^3	16%
4412 99 50	--- Cuttings and trimmings of plywood of width not exceeding 5 cm	m^3	16%
4412 99 90	--- Other	m^3	16%
4413 00 00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	kg.	16%
4414 00 00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	kg.	16%
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD		
4415 10 00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	16%
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	u	16%
4416	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES		
4416 00	- *Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:*		
4416 00 10	--- Casks, barrels, vats and tubs	kg.	16%
4416 00 20	--- Other coopers' products	kg.	16%
	--- *Parts (of wood):*		
4416 00 91	---- Riven or sawn staves of wood not further prepared	kg.	16%
4416 00 99	---- Other	kg.	16%
4417 00 00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	kg.	16%
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS, SHINGLES AND SHAKES		
4418 10 00	- Windows, french-windows and their frames	kg.	16%
4418 20	- *Doors and their frames and thresholds:*		
4418 20 10	--- Flush doors	kg.	16%
4418 20 20	--- Frames and thresholds of flush doors	kg.	16%
4418 20 90	--- Other	kg.	16%
4418 30 00	- Parquet panels	kg.	16%
4418 40 00	- Shuttering for concrete constructional work	kg.	16%
4418 50 00	- Shingles and shakes	kg.	16%
4418 90 00	- Other	kg.	16%
4419	TABLEWARE AND KITCHENWARE, OF WOOD		
4419 00	- *Tableware and kitchenware, of wood:*		
4419 00 10	--- Tableware	kg.	16%
4419 00 20	--- Kitchenware	kg.	16%
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94		
4420 10 00	- Statuettes and other ornaments, of wood	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4420 90	- *Other*:		
4420 90 10	--- Wood marquetry and inlaid wood	kg.	16%
4420 90 90	--- Other	kg.	16%
4421	OTHER ARTICLES OF WOOD		
4421 10 00	- Clothes hangers	kg.	16%
4421 90	- *Other* :		
	--- *Spools, cops, bobbins, sewing thread reels and the like, of turned wood:*		
4421 90 11	---- For cotton machinery	kg.	16%
4421 90 12	---- For jute machinery	kg.	16%
4421 90 13	---- For silk regenerated and synthetic fibres machinery	kg.	16%
4421 90 14	---- For other machinery	kg.	16%
4421 90 19	---- Other	kg.	16%
4421 90 20	--- Wood paving blocks	kg.	16%
4421 90 30	--- Match splints	kg.	16%
4421 90 40	--- Pencil slates	kg.	16%
4421 90 50	--- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	kg.	16%
4420 90 60	--- Parts of domestic decorative articles used as tableware and kitchenware	kg.	16%
4421 90 70	--- Articles of densified wood not elsewhere included or specified	kg.	16%
4421 90 90	--- Other	kg.	16%

CHAPTER 45

Cork and articles of cork

NOTE

This Chapter does not cover :

(*a*) footwear or parts of footwear of Chapter 64;

(*b*) headgear or parts of headgear of Chapter 65; or

(*c*) articles of Chapter 95 (for example, toys, games, sports requisites).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4501	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK		
4501 10 00	- Natural cork, raw or simply prepared	kg.	16%
4501 90 00	- Other	kg.	16%
4502 00 00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	kg.	16%
4503	ARTICLES OF NATURAL CORK		
4503 10 00	- Corks and stoppers	kg.	16%
4503 90	- *Other :*		
4503 90 10	--- Shuttlecock cork bottom	kg.	16%
4503 90 90	--- Other	kg.	16%
4504	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK		
4504 10	- *Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs :*		
4504 10 10	--- Sheets	kg.	16%
4504 10 20	--- Slabs	kg.	16%
4504 10 90	--- Other	kg.	16%
4504 90 00	- Other	kg.	16%

CHAPTER 46

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

NOTES

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

2. This Chapter does not cover:

(*a*) wall coverings of heading 4814;

(*b*) twine, cordage, ropes or cables, plaited or not (heading 5607);

(*c*) footwear or headgear or parts thereof of Chapter 64 or 65;

(*d*) vehicles or bodies for vehicles of basketware (Chapter 87); or

(*e*) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 4601, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4601		PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS ; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS)		
4601 20	-	*Mats, matting and screens of vegetable materials :*		
4601 20 10	---	Mats and matting of coir, bound in parallel strands	kg.	Nil
4601 20 20	---	Mats and matting not elsewhere included or specified (for example, grass mats)	kg.	Nil
4601 20 90	---	Other	kg.	Nil
	-	*Other :*		
4601 91 00	--	Of vegetable materials	kg.	Nil
4601 99 00	--	Other	kg.	Nil
4602		BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 4601; ARTICLES OF LOOFAH		
4602 10	-	*Of vegetable materials :*		
	---	*Of palm leaves :*		
4602 10 11	----	Baskets	kg.	Nil
4602 10 19	----	Other	kg.	Nil
4602 10 90	---	Other	kg.	Nil
4602 90 00	-	Other	kg.	Nil

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

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

NOTE

For the purposes of heading 4702, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4701 00 00		MECHANICAL WOOD PULP	kg.	Nil
4702 00 00		CHEMICAL WOOD PULP, DISSOLVING GRADES	kg.	Nil
4703		CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES		
	-	*Unbleached :*		
4703 11 00	--	Coniferous	kg.	Nil
4703 19 00	--	Non-coniferous	kg.	Nil
	-	*Semi-bleached or bleached :*		
4703 21 00	--	Coniferous	kg.	Nil
4703 29 00	--	Non-coniferous	kg.	Nil
4704		CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES		
	-	*Unbleached :*		
4704 11 00	--	Coniferous	kg.	Nil
4704 19 00	--	Non-coniferous	kg.	Nil
	-	*Semi-bleached or bleached :*		
4704 21 00	--	Coniferous	kg.	Nil
4704 29 00	--	Non-coniferous	kg	Nil
4705 00 00		WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	kg.	Nil
4706		PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL		
4706 10 00	-	Cotton linters pulp	kg.	Nil
4706 20 00	-	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg.	Nil
	-	*Other :*		
4706 91 00	--	Mechanical	kg.	Nil
4706 92 00	--	Chemical	kg.	Nil
4706 93 00	--	Semi-chemical	kg.	Nil
4707		RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD		
4707 10 00	-	Unbleached kraft paper or paperboard or	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		corrugated paper or paperboard		
4707 20 00	-	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg.	16%
4707 30 00	-	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg.	16%
4707 90 00	-	Other, including unsorted waste and scrap	kg.	16%

CHAPTER 48

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

NOTES

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

2. This Chapter does not cover:

(*a*) articles of Chapter 30;

(*b*) stamping foils of heading 3212;

(*c*) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(*d*) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);

(*e*) sensitised paper or paperboard of headings 3701 to 3704;

(*f*) paper impregnated with diagnostic or laboratory reagents (heading 3822);

(*g*) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);

(*h*) articles of heading 4202 (for example, travel goods);

(*ij*) articles of Chapter 46 (manufactures of plaiting material);

(*k*) paper yarn or textile articles of paper yarn (Section XI);

(*l*) articles of Chapter 64 or Chapter 65;

(*m*) abrasive paper or paperboard (heading 6805) or paper or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(*n*) metal foil backed with paper or paperboard (Section XV);

(*o*) articles of heading 9209; or

(*p*) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. For the purposes of this Chapter, "newsprint" means newsprint as defined by the Central Government by notification published in the Official Gazette.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4819 50 10	---	Made of corrugated paper or paperboard	kg.	16%
4819 50 90	---	Other	kg.	16%
4819 60 00	-	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg.	16%
4820		REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD		
4820 10	-	*Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:*		
4820 10 10	---	Registers, account books	kg.	16%
4820 10 20	---	Letter pads	kg.	16%
4820 10 90	---	Other	kg.	16%
4820 20 00	-	Exercise books	kg.	16%
4820 30 00	-	Binders (other than book covers), folders and file covers	kg.	16%
4820 40 00	-	Manifold business forms and interleaved carbon sets	kg.	16%
4820 50 00	-	Albums for samples or for collections	kg.	16%
4820 90	-	*Other:*		
4820 90 10	---	Blotting papers cut to size	kg.	16%
4820 90 90	---	Other	kg.	16%
4821		PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED		
4821 10	-	*Printed :*		
4821 10 10	---	Paper tags	kg.	16%
4821 10 20	---	Labels	kg.	16%
4821 10 90	---	Other	kg.	16%
4821 90	-	*Other:*		
4821 90 10	---	Labels	kg.	16%
4821 90 90	---	Other	kg.	16%
4822		BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)		
4822 10 00	-	Of a kind used for winding textile yarn	kg.	16%
4822 90	-	*Other :*		
4822 90 10	---	Paper tubes	kg.	16%
4822 90 90	---	Other	kg.	16%
4823		OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Gummed or adhesive paper, in strips or rolls :*		
4823 12 00	--	Self-adhesive	kg.	16%
4823 19 00	--	Other	kg.	16%
4823 20 00	-	Filter paper and paperboard	kg.	16%
4823 40 00	-	Rolls, sheets and dials, printed for self-recording apparatus	kg.	16%
4823 60 00	-	Trays, dishes, plates, cups and the like, of paper and paperboard	kg.	16%
4823 70	-	*Moulded or pressed article of paper pulp :*		
4823 70 10	---	Paper pulp moulded trays	kg.	16%
4823 70 20	---	Wood pulp board	kg.	16%
4823 70 30	---	Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	kg.	16%
4823 70 90	---	Other	kg.	16%
4823 90	-	*Other :*		
	---	*Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud-speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paper-board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates:*		
4823 90 11	----	Braille paper	kg.	Nil
4823 90 12	----	Cellulose in sole board or sheet	kg.	16%
4823 90 13	----	Packing and wrapping paper	kg.	16%
4823 90 14	----	Paper for cigarette filter tips	kg.	16%
4823 90 15	----	Paper cone for loudspeaker	kg.	16%
4823 90 16	----	Patterns made of papers for leather footwear, leather garments and goods	kg.	16%
4823 90 17	----	Patterns made of paper for articles of apparel and clothing accessories	kg.	16%
4823 90 18	----	Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations	kg.	16%
4823 90 19	----	Decorative laminates	kg.	16%
	---	*Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like :*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4823 90 21 ----	Pre-punched cards	kg.	16%
4823 90 22 ----	Monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width	kg.	16%
4823 90 23 ----	Typewriting paper cut to size	kg.	16%
4823 90 30 ---	Plain or embossed seals made of paper, laminated paper or paper gaskets	kg.	16%
4823 90 90 ---	Other	kg.	16%

CHAPTER 49

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

NOTES

1. This Chapter does not cover :

(*a*) photographic negatives or positives on transparent bases (Chapter 37);

(*b*) maps, plans or globes, in relief, whether or not printed (heading 9023); or

(*c*) playing cards or other goods of Chapter 95.

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

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 4901, whether or not containing advertising material.

4. Heading 4901 also covers:

(*a*) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(*b*) a pictorial supplement accompanying, and subsidiary to, a bound volume ; and

(*c*) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.

5. Subject to Note 3 to this Chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.

6. For the purposes of heading 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

SUPPLEMENTARY NOTES

For the purposes of tariff item 4907 00 30, "Information Technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4901		PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS		
4901 10	-	*In single sheets, whether or not folded :*		
4901 10 10	---	Printed books	kg.	Nil
4901 10 20	---	Pamphlets, booklets, brochures, leaflets and similar printed matter	kg.	Nil
	-	*Other :*		
4901 91 00	--	Dictionaries and encyclopaedias, and serial instalments thereof	kg.	Nil
4901 99 00	--	Other	kg.	Nil
4902		NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL		
4902 10	-	*Appearing at least four times a week :*		
4902 10 10	---	Newspapers	kg.	-
4902 10 20	---	Journals and periodicals	kg.	-
4902 90	-	*Other:*		
4902 90 10	---	Newspapers	kg.	-
4902 90 20	---	Journals and periodicals	kg.	-
4903	-	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS		
4903 00	-	*Children's picture, drawing or colouring books :*		
4903 00 10	---	Picture books	kg.	Nil
4903 00 20	---	Drawing or colouring books	kg.	Nil
4904 00 00		MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	kg.	-
4905		MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED		
4905 10 00	-	Globes	kg.	-
	-	*Other:*		
4905 91 00	--	In book form	kg.	-
4905 99	--	*Other:*		
4905 99 10	---	Geographical, hydrological, astronomical maps or charts	kg.	-
4905 99 90	---	Other	kg.	-
4906 00 00		PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	kg.	Nil
4907		UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE		
4907 00	-	*Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :*		
4907 00 10	---	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value	kg.	Nil
4907 00 20	---	Bank notes	kg.	Nil
4907 00 30	---	Documents of title conveying the right to use Information Technology Software	kg.	Nil
4907 00 90	---	Other	kg.	Nil
4908		TRANSFERS (DECALCOMANIAS)		
4908 10 00	-	Transfers (decalcomanias), vitrifiable	kg.	16%
4908 90 00	-	Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4909		PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS		
4909 00	-	*Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings :*		
4909 00 10	---	GREETING OR WEDDING CARDS	kg.	Nil
4909 00 90	---	Other	kg.	Nil
4910		CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS		
4910 00	-	*Calendars of any kind, printed, including calendar blocks:*		
4910 00 10	---	Advertising calendar	kg.	Nil
4910 00 90	---	Other	kg.	Nil
4911		OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS		
4911 10	-	*Trade advertising material, commercial catalogues and the like:*		
4911 10 10	---	Posters, printed	kg.	Nil
4911 10 20	---	Commercial catalogues	kg.	Nil
4911 10 30	---	Printed inlay cards	kg.	Nil
4911 10 90	---	Other	kg.	Nil
	-	*Other:*		
4911 91 00	--	Pictures, designs and photographs	kg.	Nil
4911 99	--	*Other:*		
4911 99 10	---	Hard copy (printed) of computer software	kg.	Nil
4911 99 20	---	Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	kg.	Nil
4911 99 90	---	Other	kg.	Nil

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover :

(*a*) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0503);

(*b*) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);

(*c*) cotton linters or other vegetable materials of Chapter 14;

(*d*) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;

(*e*) articles of heading 3005 or 3006 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;

(*f*) sensitised textiles of headings 3701 to 3704;

(*g*) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(*h*) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(*ij*) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(*k*) hides or skins with their hair or wool on (Chapter 41 or 43), or articles of, furskin, artificial fur or articles thereof, of heading 4303 or 4304;

(*l*) articles of textile materials of heading 4201 or 4202;

(*m*) products or articles of Chapter 48 (for example, cellulose wadding);

(*n*) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(*o*) hair-nets or other headgear or parts thereof of Chapter 65;

(*p*) goods of Chapter 67;

(*q*) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;

(*r*) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(*s*) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

(*t*) articles of Chapter 95 (for example, toys, games, sports requisites and nets); or

(*u*) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons).

2. (*A*) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(*B*) For the purposes of the above rule :

(*a*) gimped horsehair yarn (heading 5110) and metallised yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(*b*) the choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(*c*) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(*d*) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(*C*) The provisions of paragraphs (*A*) and (*B*) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (*A*) For the purposes of this Section, and subject to the exceptions in paragraph (*B*) below, yarns [single, multiple (folded) or cabled] of the following descriptions are to be treated as "twine, cordage, ropes and cables" :

(*a*) of silk or waste silk, measuring more than 20,000 decitex;

(*b*) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(*c*) of true hemp or flax :

(*i*) polished or glazed, measuring 1,429 decitex or more; or

(*ii*) not polished or glazed, measuring more than 20,000 decitex;

(*d*) of coir, consisting of three or more plies;

(*e*) of other vegetable fibres, measuring more than 20,000 decitex; or

(*f*) reinforced with metal thread.

(*B*) Exceptions :

(*a*) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(*b*) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(*c*) silk worm gut of heading 5006, and monofilaments of Chapter 54;

(*d*) metallised yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph (*A*) (*f*) above; and

(*e*) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

4. (*A*) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (*B*) below, yarn [single, multiple (folded) or cabled] put up :

(*a*) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding :

(*i*) 85g in the case of silk, waste silk or man-made filament yarn; or

(*ii*) 125g in other cases;

(*b*) in balls, hanks or skeins of a weight not exceeding :

(*i*) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste; or

(*ii*) 125g in the case of all other yarns of less than 2,000 decitex; or

(*iii*) 500g in other cases.

(*c*) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :

(*i*) 85g in the case of silk, waste silk or man-made filament yarn; or

(*ii*) 125g in other cases.

(*B*) Exceptions :

(*a*) single yarn of any textile material, except :

(*i*) single yarn of wool or fine animal hair, unbleached; and

(*ii*) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(*b*) multiple (folded) or cabled yarn, unbleached :

(*i*) of silk or waste silk, however put up; or

(*ii*) of other textile material except wool or fine animal hair, in hanks or skeins;

(*c*) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(*d*) single, multiple (folded) or cabled yarn of any textile material :

(*i*) in cross-reeled hanks or skeins; or

(*ii*) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 5204, 5401 and 5508, the expression "sewing thread" means multiple (folded) or cabled yarn :

(*a*) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;

(*b*) dressed for use as sewing thread; and

(*c*) with a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :

single yarn of nylon or other polyamides, or of polyesters --------	60 cN/tex
multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ----------	53 cN/tex
single, multiple (folded) or cabled yarn of viscose rayon----------	27 cN/tex

7. For the purposes of this Section, the expression "made up" means:

(*a*) cut otherwise than into squares or rectangles;

(*b*) produced in the finished state, ready for use (or merely needing separation by cutting/dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares; blankets);

(*c*) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(*d*) cut to size and having undergone a process of drawn thread work;

(*e*) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(*f*) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

(*a*) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(*b*) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 6101 to 6114 and headings 6201 to 6211.

SUB-HEADING NOTES

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them :

(*a*) ELASTOMERIC YARN

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(*b*) UNBLEACHED YARN

Yarn which :

(*i*) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(*ii*) is of indeterminate colour ("grey yarn"), manufactured from garneted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(*c*) BLEACHED YARN

Yarn which :

(*i*) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(*ii*) consists of a mixture of unbleached and bleached fibres; or

(*iii*) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(*d*) COLOURED (DYED OR PRINTED) YARN

Yarn which :

(*i*) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(*ii*) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(*iii*) is obtained from silvers or rovings which have been printed; or

(*iv*) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(*e*) UNBLEACHED WOVEN FABRIC

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(*f*) BLEACHED WOVEN FABRIC

Woven fabric which :

(*i*) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(*ii*) consists of bleached yarn; or

(*iii*) consists of unbleached and bleached yarn.

(*g*) DYED WOVEN FABRIC

Woven fabric which :

(*i*) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(*ii*) consists of coloured yarn of a single uniform colour.

(*h*) WOVEN FABRIC OF YARNS OF DIFFERENT COLOURS

Woven fabric (other than printed woven fabric) which:

(*i*) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(*ii*) consists of unbleached or bleached yarn and coloured yarn; or

(*iii*) consists of marl or mixture yarns.

(In all cases, the yarn used in selvedges and piece ends is not taken into consideration).

(*ij*) PRINTED WOVEN FABRIC

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics:

Woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (*e*) to (*ij*) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(*k*) PLAIN WEAVE

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternatively over and under successive yarns of the weft.

2. (*A*) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

(*B*) For the application of this rule:

(*a*) where appropriate, only the part which determines, the classification under Interpretative Rule 3 shall be taken into account;

(*b*) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(*c*) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50

Silk

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5001 00 00		SILK-WORM COCOONS SUITABLE FOR REELING	kg.	Nil
5002		RAW SILK (NOT THROWN)		
5002 00	-	*Raw silk (not thrown) :*		
5002 00 10	---	Mulberry raw silk	kg.	Nil
5002 00 20	---	Mulberry dupion silk	kg.	Nil
5002 00 30	---	Non-mulberry silk	kg.	Nil
5003		SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)		
5003 10	-	*Not carded or combed :*		
5003 10 10	---	Mulberry silk waste	kg.	Nil
5003 10 20	---	Tussar waste	kg.	Nil
5003 10 90	---	Other	kg.	Nil
5003 90	-	*Other :*		
5003 90 10	---	Mulberry silk waste	kg.	Nil
5003 90 20	---	Tussar waste	kg.	Nil
5003 90 30	---	Eri waste	kg.	Nil
5003 90 40	---	Munga waste	kg.	Nil
5003 90 90	---	Other	kg.	Nil
5004		SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE		
5004 00	-	*Silk yarn (other than yarn spun from silk waste) not put up for retail sale :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5004 00 10	---	100% mulberry dupion silk yarn	kg.	8%
5004 00 90	---	Other	kg.	16%
5005		YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE		
5005 00	-	*Yarn spun from silk waste, not put up for retail sale:*		
	---	*Containing 85% or more by weight of silk waste:*		
5005 00 11	----	Other than noil silk	kg.	8%
5005 00 12	----	From noil silk	kg.	8%
	---	*Containing less than 85% by weight of silk :*		
5005 00 21	----	Other than noil silk	kg.	16%
5005 00 22	----	From noil silk	kg.	16%
5006		SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT		
5006 00	-	*Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut:*		
	---	*Silk yarn:*		
5006 00 11	----	Silk embroidery thread	kg.	8%
5006 00 19	----	Other	kg.	8%
	---	*Yarn spun from silk waste containing 85% or more by weight of silk :*		
5006 00 21	----	Silk embroidery thread	kg.	8%
5006 00 29	----	Other	kg.	8%
	---	*Yarn spun from silk waste containing 85% or less by weight of silk :*		
5006 00 31	----	Spun from silk waste other than noil silk	kg.	16%
5006 00 32	----	Yarn spun from noil silk	kg.	16%
5006 00 33	----	Silk embroidery thread	kg.	16%
5006 00 39	----	Other	kg.	16%
5006 00 90	---	Other	kg.	8%
5007		WOVEN FABRICS OF SILK OR OF SILK WASTE		
5007 10 00	-	Fabrics of noil silk	m^2	8%
5007 20	-	*Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:*		
5007 20 10	---	Sarees	m^2	8%
5007 20 90	---	Other	m^2	8%
5007 90 00	-	Other fabrics	m^2	8%

CHAPTER 51

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

NOTES

1. Throughout this Schedule:

(*a*) "wool" means the natural fibre grown by sheep or lambs;

(*b*) "fine animal hair" means the hair of alpaca, ilama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(*c*) "coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 0502) and horsehair (heading 0503).

2. In relation to the products of headings 5105, 5106, 5107, 5108, 5109, 5110, 5111, 5112 and 5113 and the entries relating thereto, the expressions 'wool', 'fine animal hair', and 'coarse animal hair' shall include respective waste and garnetted stock after they have been carded, combed or otherwise processed for spinning.

3. In relation to products falling under heading 5106 or 5107 or 5108 or 5109, printing, bleaching, merchandising, twisting, texturising, doubling, multiple-folding, cabling, any other like process, any combination of these processes and the conversion of any form of any of the said product into another form of such product, shall amount to 'manufacture'.

4. In relation to the products of headings 5111, 5112 and 5113 milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5101		WOOL, NOT CARDED OR COMBED		
	-	*Greasy, including fleece-washed wool :*		
5101 11 00	--	Shorn wool	kg.	Nil
5101 19 00	--	Other	kg.	Nil
	-	*Degreased, not carbonised*		
5101 21 00	--	Shorn wool	kg.	Nil
5101 29 00	--	Other	kg.	Nil
5101 30 00	-	Carbonised	kg.	Nil
5102		FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED		
	-	*Fine animal hair :*		
5102 11	--	*Of Kashmir (cashmere) goats :*		
5102 11 10	---	Marine Angora	kg.	Nil
5102 11 90	---	Other	kg.	Nil
5102 19	--	*Other :*		
5102 19 10	---	Marine Angora	kg.	Nil
5102 19 90	---	Other	kg.	Nil
5102 20	-	*Coarse animal hair :*		
5102 20 10	---	Goat hair (other than Angora)	kg.	Nil
5102 20 90	---	Other (excluding pig and boar bristles)	kg.	Nil
5103		WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK		
5103 10	-	*Noils of wool or of fine animal hair :*		
5103 10 10	---	Noils of wool	kg.	Nil
5103 10 90	---	Other	kg.	Nil
5103 20	-	*Other waste of wool or of fine animal hair :*		
5103 20 10	---	Waste of sheep's and lamb's wool	kg.	Nil
5103 20 20	---	Yarn waste	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5103 20 90	---	Other	kg.	Nil
5103 30 00	-	Waste of coarse animal hair	kg.	Nil
5104		GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR		
5104 00	-	*Garnetted stock of wool or of fine or coarse animal hair :*		
5104 00 10	---	Shoddy wool	kg.	Nil
5104 00 90	---	Other	kg.	Nil
5105		WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)		
5105 10 00	-	Carded wool	kg.	16%
	-	*Wool tops and other combed wool :*		
5105 21 00	--	Combed wool in fragments	kg.	16%
5105 29	--	*Other :*		
5105 29 10	---	Wool tops	kg.	16%
5105 29 90	---	Other	kg.	16%
	-	*Fine animal hair, carded or combed:*		
5105 31 00	--	Of Kashmir (cashmere) goats	kg.	16%
5105 39 00	--	Other	kg.	16%
5105 40 00	-	Coarse animal hair, carded or combed	kg.	16%
5106		YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE		
5106 10	-	*Containing 85% or more by weight of wool :*		
5106 10 10	---	Shoddy woollen yarn	kg.	16%
5106 10 20	---	Munga woollen yarn	kg.	16%
5106 10 90	---	Other	kg.	16%
5106 20	-	*Containing less than 85% by weight of wool :*		
5106 20 10	---	Shoddy woollen yarn	kg.	16%
5106 20 20	---	Munga woollen yarn	kg.	16%
5106 20 90	---	Other	kg.	16%
5107		YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE		
5107 10	-	*Containing 85% or more by weight of wool :*		
5107 10 10	---	Worsted hosiery yarn	kg.	16%
5107 10 20	---	Worsted knitted yarn	kg.	16%
5107 10 30	---	Worsted weaving yarn	kg.	16%
5107 10 40	---	Woollen carpet yarn	kg.	16%
5107 10 90	---	Other	kg.	16%
5107 20	-	*Containing less than 85% by weight of wool :*		
5107 20 10	---	Worsted hosiery yarn	kg.	16%
5107 20 20	---	Worsted knitted yarn	kg.	16%
5107 20 30	---	Worsted weaving yarn	kg.	16%
5107 20 40	---	Woollen carpet yarn	kg.	16%
5107 20 90	---	Other	kg.	16%
5108		YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE		
5108 10 00	-	Carded	kg.	16%
5108 20 00	-	Combed	kg.	16%
5109		YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE		
5109 10	-	*Containing 85% or more by weight of wool or of fine animal hair :*		
5109 10 10	---	Hosiery wool	kg.	16%
5109 10 90	---	Other	kg.	16%
5109 90 00	-	Other	kg.	16%
5110		YARN OF COARSE ANIMAL HAIR OR OF HORSE-HAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE		
5110 00	-	*Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale :*		
5110 00 10	---	Put up for retail sale	kg.	16%
5110 00 20	---	Other	kg.	16%
5111		WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Containing 85% or more by weight of wool or of fine animal hair :*		
5111 11	--	*Of a weight not exceeding 300 g/m² :*		
5111 11 10	---	Unbleached	m²	16%
5111 11 20	---	Bleached	m²	16%
5111 11 30	---	Dyed	m²	16%
5111 11 40	---	Printed	m²	16%
5111 11 90	---	Other	m²	16%
5111 19	--	*Other :*		
5111 19 10	---	Unbleached	m²	16%
5111 19 20	---	Bleached	m²	16%
5111 19 30	---	Dyed	m²	16%
5111 19 40	---	Printed	m²	16%
5111 19 90	---	Other	m²	16%
5111 20	-	*Other, mixed mainly or solely with man-made filaments :*		
5111 20 10	---	Unbleached	m²	16%
5111 20 20	---	Bleached	m²	16%
5111 20 30	---	Dyed	m²	16%
5111 20 40	---	Printed	m²	16%
5111 20 90	---	Other	m²	16%
5111 30	-	*Other, mixed mainly or solely with man-made staple fibres :*		
5111 30 10	---	Unbleached	m²	16%
5111 30 20	---	Bleached	m²	16%
5111 30 30	---	Dyed	m²	16%
5111 30 40	---	Printed	m²	16%
5111 30 90	---	Other	m²	16%
5111 90	-	*Other :*		
5111 90 10	---	Unbleached	m²	16%
5111 90 20	---	Bleached	m²	16%
5111 90 30	---	Dyed	m²	16%
5111 90 40	---	Printed	m²	16%
5111 90 90	---	Other	m²	16%
5112		WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR		
	-	*Containing 85% or more by weight of wool or of fine animal hair:*		
5112 11	--	*Of a weight not exceeding 200 g/m² :*		
5112 11 10	---	Unbleached	m²	16%
5112 11 20	---	Bleached	m²	16%
5112 11 30	---	Dyed	m²	16%
5112 11 40	---	Printed	m²	16%
5112 11 90	---	Other	m²	16%
5112 19	--	*Other :*		
5112 19 10	---	Unbleached	m²	16%
5112 19 20	---	Bleached	m²	16%
5112 19 30	---	Dyed	m²	16%
5112 19 40	---	Printed	m²	16%
5112 19 90	---	Other	m²	16%
5112 20	-	*Other, mixed mainly or solely with man-made filaments:*		
5112 20 10	---	Unbleached	m²	16%
5112 20 20	---	Bleached	m²	16%
5112 20 30	---	Dyed	m²	16%
5112 20 40	---	Printed	m²	16%
5112 20 90	---	Other	m²	16%
5112 30	-	*Other, mixed mainly or solely with man-made staple fibres:*		
5112 30 10	---	Unbleached	m²	16%
5112 30 20	---	Bleached	m²	16%
5112 30 30	---	Dyed	m²	16%
5112 30 40	---	Printed	m²	16%
5112 30 90	---	Other	m²	16%
5112 90	-	*Other:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5112 90 10 ---	Unbleached	m^2	16%
5112 90 20 ---	Bleached	m^2	16%
5112 90 30 ---	Dyed	m^2	16%
5112 90 40 ---	Printed	m^2	16%
5112 90 90 ---	Other	m^2	16%
5113	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSE-HAIR		
5113 00 -	*Woven fabrics of coarse animal hair or of horse-hair:*		
5113 00 10 ---	Unbleached	m^2	16%
5113 00 20 ---	Bleached	m^2	16%
5113 00 30 ---	Dyed	m^2	16%
5113 00 40 ---	Printed	m^2	16%
5113 00 90 ---	Other	m^2	16%

CHAPTER 52

Cotton

SUB-HEADING NOTES

1. For the purposes of sub-headings 5209 42 and 5211 42, the expression "denim" means fabrics of yarns of different colours, of 3 – thread or 4 – thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed, grey or coloured a lighter shade of the colour of the warp yarns.

2. In relation to products of headings 5204, 5205 and 5206, the process of dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these processes, or the conversion of any form the said products into another form of such products shall amount to 'manufacture'.

3. In relation to products of headings 5203, 5204, 5205, 5206, 5207, 5208, 5209, 5210, 5211and 5212 and the entries relating thereto, the expression "cotton" shall include waste and garnetted stock after they have been carded, combed or otherwise processed for spinning.

4. In relation to products falling under heading 5207 or 5208 or 5209, includes bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing and any other like process or any combination of such processes shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5201		COTTON, NOT CARDED OR COMBED		
5201 00	-	*Cotton, not carded or combed :*		
	---	*Indian cotton :*		
5201 00 11	----	Bengal deshi	kg.	Nil
5201 00 12	----	Indian cotton of staple length 20.5 mm (25/32") and below (*e.g.*, oomras, yellow picking, Assam comillas)	kg.	Nil
5201 00 13	----	Indian cotton of staple length exceeding 20.5mm (26/32") but not exceeding 24.5mm (30/32")	kg.	Nil
5201 00 14	----	Indian cotton of staple length over 24.5 mm (31/32") to 28 mm	kg.	Nil
5201 00 15	----	Indian cotton of staple length 28.5 mm (14/32") and above but below 34.5 mm	kg.	Nil
5201 00 19	----	Indian cotton of all staple length 34.5 mm and above (112/32")	kg.	Nil
5201 00 20	---	Cotton, other than Indian, of all staple length	kg.	Nil
5202		COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5202 10 00	-	Yarn waste (including thread waste)	kg.	Nil
	-	*Other :*		
5202 91 00	--	Garnetted stock	kg.	Nil
5202 99 00	--	Other	kg.	Nil
5203 00 00		COTTON, CARDED OR COMBED	kg.	Nil
5204		COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE		
	-	*Not put up for retail sale :*		
5204 11	--	*Containing 85% or more by weight of cotton :*		
5204 11 10	---	Cotton thread, sewing, containing any synthetic staple fibre	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5204 11 20	---	Cotton thread, darning	kg.	16%
5204 11 30	---	Embroidery cotton thread	kg.	16%
5204 11 40	---	Cotton sewing thread, not containing any synthetic staple fibre	kg.	16%
5204 11 90	---	Other	kg.	16%
5204 19 00	--	Other	kg.	16%
5204 20	-	*Put up for retail sale :*		
5204 20 10	---	Cotton thread, sewing, containing any synthetic staple fibre	kg.	16%
5204 20 20	---	Cotton thread, darning	kg.	16%
5204 20 30	---	Embroidery cotton thread	kg.	16%
5204 20 40	---	Cotton sewing thread, not containing any synthetic staple fibre	kg.	16%
5204 20 90	---	Other	kg.	16%
5205		COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE		
	-	*Single yarn, of uncombed fibres :*		
5205 11	--	*Measuring 714.29 decitex or more (not exceeding 14 metric number) :*		
5205 11 10	---	Grey	kg.	16%
5205 11 20	---	Bleached	kg.	16%
5205 11 30	---	Dyed	kg.	16%
5205 11 90	---	Other	kg.	16%
5205 12	--	*Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :*		
5205 12 10	---	Grey	kg.	16%
5205 12 20	---	Bleached	kg.	16%
5205 12 30	---	Dyed	kg.	16%
5205 12 90	---	Other	kg.	16%
5205 13	--	*Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :*		
5205 13 10	---	Grey	kg.	16%
5205 13 20	---	Bleached	kg.	16%
5205 13 30	---	Dyed	kg.	16%
5205 13 90	---	Other	kg.	16%
5205 14	--	*Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :*		
5205 14 10	---	Grey	kg.	16%
5205 14 20	---	Bleached	kg.	16%
5205 14 30	---	Dyed	kg.	16%
5205 14 90	---	Other	kg.	16%
5205 15	--	*Measuring less than 125 decitex (exceeding 80 metric number) :*		
5205 15 10	---	Grey	kg.	16%
5205 15 20	---	Bleached	kg.	16%
5205 15 30	---	Dyed	kg.	16%
5205 15 90	---	Other	kg.	16%
	-	*Single yarn of combed fibres :*		
5205 21	--	*Measuring 714.29 decitex or more (not exceeding 14 metric number) :*		
5205 21 10	---	Grey	kg.	16%
5205 21 20	---	Bleached	kg.	16%
5205 21 30	---	Dyed	kg.	16%
5205 21 90	---	Other	kg.	16%
5205 22	--	*Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5205 22 10	---	Grey	kg.	16%
5205 22 20	---	Bleached	kg.	16%
5205 22 90	---	Other	kg.	16%
5205 23	--	*Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :*		
5205 23 10	---	Grey	kg.	16%
5205 23 20	---	Bleached	kg.	16%
5205 23 90	---	Other	kg.	16%
5205 24	--	*Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :*		
5205 24 10	---	Grey	kg.	16%
5205 24 20	---	Bleached	kg.	16%
5205 24 90	---	Other	kg.	16%
5205 26	--	*Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) :*		
5205 26 10	---	Dyed	kg.	16%
5205 26 20	---	Bleached	kg.	16%
5205 26 90	---	Other	kg.	16%
5205 27	--	*Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) :*		
5205 27 10	---	Dyed	kg.	16%
5205 27 20	---	Bleached	kg.	16%
5205 27 90	---	Other	kg.	16%
5205 28	--	*Measuring less than 83.33 decitex (exceeding 120 metric number) :*		
5205 28 10	---	Dyed	kg.	16%
5205 28 20	---	Bleached	kg.	16%
5205 28 90	---	Other	kg.	16%
	-	*Multiple (folded) or cabled yarn, of uncombed fibres :*		
5205 31	--	*Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :*		
5205 31 10	---	Grey	kg.	16%
5205 31 20	---	Bleached	kg.	16%
5205 31 30	---	Dyed	kg.	16%
5205 31 90	---	Other	kg.	16%
5205 32	--	*Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) :*		
5205 32 10	---	Grey	kg.	16%
5205 32 20	---	Bleached	kg.	16%
5205 32 90	---	Other	kg.	16%
5205 33	--	*Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :*		
5205 33 10	---	Grey	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5205 33 20	---	Bleached	kg.	16%
5205 33 30	---	Dyed	kg.	16%
5205 33 90	---	Other	kg.	16%
5205 34	--	*Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :*		
5205 34 10	---	Grey	kg.	16%
5205 34 20	---	Bleached	kg.	16%
5205 34 30	---	Dyed	kg.	16%
5205 34 90	---	Other	kg.	16%
5205 35	--	*Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :*		
5205 35 10	---	Grey	kg.	16%
5205 35 90	---	Other	kg.	16%
	-	*Multiple (folded) or cabled yarn, of combed fibres :*		
5205 41	--	*Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :*		
5205 41 10	---	Grey	kg.	16%
5205 41 20	---	Bleached	kg.	16%
5205 41 30	---	Dyed	kg.	16%
5205 41 90	---	Other	kg.	16%
5205 42	--	*Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) :*		
5205 42 10	---	Grey	kg.	16%
5205 42 90	---	Other	kg.	16%
5205 43	--	*Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :*		
5205 43 10	---	Grey	kg.	16%
5205 43 20	---	Bleached	kg.	16%
5205 43 90	---	Other	kg.	16%
5205 44	--	*Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :*		
5205 44 10	---	Grey	kg.	16%
5205 44 20	---	Bleached	kg.	16%
5205 44 90	---	Other	kg.	16%
5205 46	--	*Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) :*		
5205 46 10	---	Grey	kg.	16%
5205 46 20	---	Bleached	kg.	16%
5205 46 30	---	Dyed	kg.	16%
5205 46 90	---	Other	kg.	16%
5205 47	--	*Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		number per single yarn) :		
5205 47 10	---	Grey	kg.	16%
5205 47 20	---	Bleached	kg.	16%
5205 47 30	---	Dyed	kg.	16%
5205 47 90	---	Other	kg.	16%
5205 48	--	*Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) :*		
5205 48 10	---	Grey	kg.	16%
5205 48 20	---	Bleached	kg.	16%
5205 48 30	---	Dyed	kg.	16%
5205 48 90	---	Other	kg.	16%
5206		COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE		
	-	*Single yarn, of uncombed fibres :*		
5206 11 00	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg.	16%
5206 12 00	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg.	16%
5206 13 00	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg.	16%
5206 14 00	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg.	16%
5206 15 00	--	Measuring less than 125 decitex (exceeding 80 metric number)	kg.	16%
	-	*Single yarn of combed fibres :*		
5206 21 00	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg.	16%
5206 22 00	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg.	16%
5206 23 00	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg.	16%
5206 24 00	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg.	16%
5206 25 00	--	Measuring less than 125 decitex (exceeding 80 metric number)	kg.	16%
	-	*Multiple (folded) or cabled yarn, of uncombed fibres :*		
5206 31 00	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg.	16%
5206 32 00	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg.	16%
5206 33 00	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg.	16%
5206 34 00	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5206 35 00	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg.	16%
	-	*Multiple (folded) or cabled yarn, of combed fibres :*		
5206 41 00	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg.	16%
5206 42 00	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg.	16%
5206 43 00	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg.	16%
5206 44 00	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg.	16%
5206 45 00	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg.	16%
5207		COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE		
5207 10 00	-	Containing 85% or more by weight of cotton	kg.	16%
5207 90 00	-	Other	kg.	16%
5208		WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m²		
	-	*Unbleached:*		
5208 11	--	*Plain weave, weighing not more than 100 g/m² :*		
5208 11 10	---	Dhoti	m²	16%
5208 11 20	---	Saree	m²	16%
5208 11 30	---	Shirting fabrics	m²	16%
5208 11 40	---	Casement	m²	16%
5208 11 90	---	Other	m²	16%
5208 12	--	*Plain weave, weighing more than 100 g/m² :*		
5208 12 10	---	Dhoti	m²	16%
5208 12 20	---	Saree	m²	16%
5208 12 30	---	Shirting fabrics	m²	16%
5208 12 40	---	Casement	m²	16%
5208 12 50	---	Sheeting (takia, leopard fabrics, other than furnishing fabrics)	m²	16%
5208 12 60	---	Voils	m²	16%
5208 12 90	---	Other	m²	16%
5208 13	--	*3-thread or 4-thread twill, including cross twill :*		
5208 13 10	---	Shirting fabrics	m²	16%
5208 13 20	---	Dobby fabrics	m²	16%
5208 13 90	---	Other	m²	16%
5208 19	--	*Other fabrics :*		
5208 19 10	---	Dedsuti, dosuti fabrics	m²	16%
5208 19 90	---	Other	m²	16%
	-	*Bleached :*		
5208 21	--	*Plain weave, weighing not more than 100 g/m² :*		
5208 21 10	---	Dhoti	m²	16%
5208 21 20	---	Saree	m²	16%
5208 21 30	---	Casement	m²	16%
5208 21 40	---	Shirting fabrics	m²	16%
5208 21 50	---	Cambrics (including madapollam and jaconet)	m²	16%
5208 21 60	---	Mulls (including limbric and willaya)	m²	16%
5208 21 70	---	Muslin (including lawn, mulmul and organdi)	m²	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5208 21 80	---	Voils (excluding leno fabrics)	m^2	16%
5208 21 90	---	Other	m^2	16%
5208 22	--	*Plain weave, weighing more than* 100 *g/m*^{2} *:*		
5208 22 10	---	Dhoti	m^2	16%
5208 22 20	---	Saree	m^2	16%
5208 22 30	---	Shirting fabrics	m^2	16%
5208 22 40	---	Casement	m^2	16%
5208 22 50	---	Cambrics (including madapollam and jaconet)	m^2	16%
5208 22 60	---	Long cloth (including calico)	m^2	16%
5208 22 70	---	Sheeting (takia and the like)	m^2	16%
5208 22 80	---	Voils (excluding leno fabrics)	m^2	16%
5208 22 90	---	Other	m^2	16%
5208 23	--	*3-thread or 4-thread twill, including cross twill :*		
5208 23 10	---	Shirting fabrics	m^2	16%
5208 23 20	---	Parmatta fabrics (including ilesia, pocketing, Italian twill)	m^2	16%
5208 23 30	---	Shirting fabrics	m^2	16%
5208 23 90	---	Other	m^2	16%
5208 29	--	*Other fabrics :*		
5208 29 10	---	Dhoti and saree, zari bordered	m^2	16%
5208 29 20	---	Dedsuti, dosuti fabrics, ceretonnes and osamburge	m^2	16%
5208 29 90	---	Other	m^2	16%
	-	*Dyed :*		
5208 31	--	*Plain weave, weighing not more than* 100 *g/m*^{2} *:*		
5208 31 10	---	Lungi	m^2	16%
5208 31 20	---	Saree	m^2	16%
5208 31 30	---	Shirting fabrics	m^2	16%
5208 31 40	---	Casement	m^2	16%
5208 31 50	---	Cambrics (including madapollam and jaconet)	m^2	16%
5208 31 60	---	Mull (including limbric and willaya)	m^2	16%
5208 31 70	---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m^2	16%
5208 31 80	---	Voils (excluding leno fabrics)	m^2	16%
5208 31 90	---	Other	m^2	16%
5208 32	--	*Plain weave, weighing more than* 100 *g/m*^{2} *:*		
5208 32 10	---	Lungi	m^2	16%
5208 32 20	---	Saree	m^2	16%
5208 32 30	---	Shirting fabrics	m^2	16%
5208 32 40	---	Casement	m^2	16%
5208 32 50	---	Bed ticking, domestic	m^2	16%
5208 32 60	---	Cambrics (including madapollam and jaconet), longcloth (including calico) and voils (excluding leno fabrics)	m^2	16%
5208 32 70	---	Coating (including suiting)	m^2	16%
5208 32 80	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5208 32 90	---	Other	m^2	16%
5208 33	--	*3-thread or 4-thread twill, including cross twill :*		
5208 33 10	---	Shirting fabrics	m^2	16%
5208 33 20	---	Coating (including suiting)	m^2	16%
5208 33 30	---	Shirting (including mazri)	m^2	16%
5208 33 90	---	Other	m^2	16%
5208 39	--	*Other fabrics :*		
5208 39 10	---	Zari bordered sarees	m^2	16%
5208 39 90	---	Other	m^2	16%
	-	*Of yarn of different colours :*		
5208 41	--	*Plain weave, weighing not more than* 100 *g/m*^{2} *:*		
5208 41 10	---	Bleeding Madras	m^2	16%
5208 41 20	---	Saree	m^2	16%
5208 41 30	---	Shirting fabrics	m^2	16%
5208 41 40	---	Bed ticking, domestic	m^2	16%
5208 41 50	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5208 41 90	---	Other	m^2	16%
5208 42	--	*Plain weave, weighing more than 100 g/m² :*		
5208 42 10	---	Bleeding Madras	m^2	16%
5208 42 20	---	Saree	m^2	16%
5208 42 30	---	Shirting fabrics	m^2	16%
5208 42 40	---	Casement	m^2	16%
5208 42 50	---	Bed ticking, domestic	m^2	16%
5208 42 60	---	Furnishing fabrics, other than pile and chenille fabric	m^2	16%
5208 42 90	---	Other	m^2	16%
5208 43	--	*3-thread or 4-thread twill, including cross twill :*		
5208 43 10	---	Bleading Madras	m^2	16%
5208 43 20	---	Shirting fabrics	m^2	16%
5208 43 30	---	Bed ticking, damask	m^2	16%
5208 43 40	---	Flannelette	m^2	16%
5208 43 90	---	Other	m^2	16%
5208 49	--	*Other fabrics :*		
5208 49 10	---	Zari bordered sarees	m^2	16%
5208 49 20	---	Real Madras handkerchiefs	m^2	16%
5208 49 90	---	Other	m^2	16%
	-	*Printed :*		
5208 51	--	*Plain weave, weighing not more than 100 g/m² :*		
5208 51 10	---	Lungi	m^2	16%
5208 51 20	---	Saree	m^2	16%
5208 51 30	---	Shirting fabrics	m^2	16%
5208 51 40	---	Casement	m^2	16%
5208 51 50	---	Cambrics (including madapollam and jaconet)	m^2	16%
5208 51 60	---	Mull (including limbric and willaya)	m^2	16%
5208 51 70	---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m^2	16%
5208 51 80	---	Voils (excluding leno fabrics)	m^2	16%
5208 51 90	---	Other	m^2	16%
5208 52	--	*Plain weave, weighing more than 100 g/m² :*		
5208 52 10	---	Lungi	m^2	16%
5208 52 20	---	Saree	m^2	16%
5208 52 30	---	Shirting fabrics	m^2	16%
5208 52 40	---	Casement	m^2	16%
5208 52 50	---	Cambrics (including madapollam and jaconet)	m^2	16%
5208 52 60	---	Mull (including limbric and willaya)	m^2	16%
5208 52 70	---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m^2	16%
5208 52 80	---	Voils (excluding leno fabrics)	m^2	16%
5208 52 90	---	Other	m^2	16%
5208 53	--	*3-thread or 4-thread twill, including cross twill :*		
5208 53 10	---	Shirting fabrics	m^2	16%
5208 53 20	---	Bed ticking	m^2	16%
5208 53 90	---	Other	m^2	16%
5208 59	--	*Other fabrics :*		
5208 59 10	---	Zari bordered sarees	m^2	16%
5208 59 90	---	Other	m^2	16%
5209		WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m²		
	-	*Unbleached :*		
5209 11	--	*Plain weave :*		
	---	*Handloom :*		
5209 11 11	----	Dhoti	m^2	16%
5209 11 12	----	Saree	m^2	16%
5209 11 13	----	Casement	m^2	16%
5209 11 14	----	Sheeting (takia, leopard cloth and other than furnishing)	m^2	16%
5209 11 19	----	Other	m^2	16%
5209 11 90	---	Other	m^2	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5209 12	--	*3-thread or 4-thread twill, including cross twill:*		
5209 12 10	---	Saree	m^2	16%
5209 12 20	---	Shirting fabrics	m^2	16%
5209 12 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5209 12 40	---	Seersucker	m^2	16%
5209 12 50	---	Canvas, including duck-carded or combed yarn	m^2	16%
5209 12 60	---	Flannelette	m^2	16%
5209 12 70	---	Shetting (takia, leopard cloth)	m^2	16%
5209 12 90	---	Other	m^2	16%
5209 19 00	--	Other fabrics	m^2	16%
	-	*Bleached :*		
5209 21	--	*Plain weave :*		
5209 21 10	---	Saree	m^2	16%
5209 21 20	---	Shirting fabrics	m^2	16%
5209 21 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5209 21 40	---	Seersucker	m^2	16%
5209 21 50	---	Canvas (including duck) of carded or combed yarn	m^2	16%
5209 21 60	---	Dhoti	m^2	16%
5209 21 70	---	Flannelette	m^2	16%
5209 21 80	---	Sheeting (takia, leopard cloth)	m^2	16%
5209 21 90	---	Other	m^2	16%
5209 22	--	*3-thread or 4-thread twill, including cross twill :*		
5209 22 10	---	Shirting fabrics	m^2	16%
5209 22 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5209 22 30	---	Drill	m^2	16%
5209 22 90	---	Other	m^2	16%
5209 29	--	*Other fabrics :*		
5209 29 10	---	Dhoti and saree, zari bordered	m^2	16%
5209 29 20	---	Dedsuti, dosuti fabrics, ceretonnes and osamburge	m^2	16%
5209 29 90	---	Other	m^2	16%
	-	*Dyed :*		
5209 31	--	*Plain weave :*		
5209 31 10	---	Lungi	m^2	16%
5209 31 20	---	Saree	m^2	16%
5209 31 30	---	Shirting fabrics	m^2	16%
5209 31 40	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5209 31 50	---	Seersucker	m^2	16%
5209 31 60	---	Bed ticking, domestic (other than hand dyed)	m^2	16%
5209 31 70	---	Canvas (including duck), of carded or combed yarn	m^2	16%
5209 31 80	---	Flannelette	m^2	16%
5209 31 90	---	Other	m^2	16%
5209 32	--	*3-thread or 4-thread twill, including cross twill :*		
5209 32 10	---	Shirting fabrics	m^2	16%
5209 32 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5209 32 30	---	Drill	m^2	16%
5209 32 90	---	Other	m^2	16%
5209 39	--	*Other fabrics :*		
5209 39 10	---	Zari bordered sarees	m^2	16%
5209 39 90	---	Other	m^2	16%
	-	*Of yarns of different colours :*		
5209 41	--	*Plain weave :*		
5209 41 10	---	Bleeding Madras	m^2	16%
5209 41 20	---	Saree	m^2	16%
5209 41 30	---	Shirting fabrics	m^2	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5209 41 40	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5209 41 50	---	Seersucker	m^2	16%
5209 41 60	---	Bed ticking, domestic (other than hand dyed)	m^2	16%
5209 41 70	---	Flannelette	m^2	16%
5209 41 90	---	Other	m^2	16%
5209 42 00	--	Denim	m^2	16%
5209 43	--	*Other fabrics of 3-thread or 4-thread twill, including cross twill :*		
5209 43 10	---	Bleeding Madras	m^2	16%
5209 43 20	---	Shirting fabrics	m^2	16%
5209 43 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5209 43 40	---	Coating (including suiting)	m^2	16%
5209 43 90	---	Other	m^2	16%
5209 49	--	*Other fabrics :*		
5209 49 10	---	Zari bordered sari	m^2	16%
5209 49 90	---	Other	m^2	16%
	-	*Printed :*		
5209 51	--	*Plain weave :*		
5209 51 10	---	Lungi	m^2	16%
5209 51 20	---	Saree	m^2	16%
5209 51 30	---	Shirting fabrics	m^2	16%
5209 51 40	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5209 51 50	---	Seersucker	m^2	16%
5209 51 60	---	Bed ticking, domestic	m^2	16%
5209 51 70	---	Flannelette	m^2	16%
5209 51 90	---	Other	m^2	16%
5209 52	--	*3-thread or 4-thread twill, including cross twill :*		
5209 52 10	---	Shirting fabrics	m^2	16%
5209 52 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5209 52 90	---	Other	m^2	16%
5209 59	--	*Other fabrics :*		
5209 59 10	---	Zari bordered saree	m^2	16%
5209 59 90	---	Other	m^2	16%
5210		WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m^2		
	-	*Unbleached :*		
5210 11	--	*Plain weave :*		
5210 11 10	---	Shirting fabrics	m^2	16%
5210 11 20	---	Saree	m^2	16%
5210 11 90	---	Other	m^2	16%
5210 12	--	*3-thread or 4-thread twill, including cross twill :*		
5210 12 10	---	Shirting fabrics	m^2	16%
5210 12 90	---	Other	m^2	16%
5210 19 00	--	Other fabrics	m^2	16%
	-	*Bleached :*		
5210 21	--	*Plain weave :*		
5210 21 10	---	Shirting fabrics	m^2	16%
5210 21 20	---	Poplin and broad fabrics	m^2	16%
5210 21 30	---	Saree	m^2	16%
5210 21 40	---	Shirting (including mazri)	m^2	16%
5210 21 50	---	Voile	m^2	16%
5210 21 90	---	Other	m^2	16%
5210 22	--	*3-thread or 4-thread twill, including cross twill :*		
	---	*Handloom :*		
5210 22 11	----	Crepe fabrics including crepe checks	m^2	16%
5210 22 12	----	Shirting fabrics	m^2	16%
5210 22 19	----	Other fabrics	m^2	16%
	---	*Other :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5210 22 21	----	Shirting (including mazri)	m^2	16%
5210 22 29	----	Other	m^2	16%
5210 29	--	*Other fabrics :*		
5210 29 10	---	Dhoti and saree, zari bordered	m^2	16%
5210 29 20	---	Dedsuti, dosuti, ceretonnes and osamburge	m^2	16%
5210 29 90	---	Other	m^2	16%
	-	*Dyed :*		
5210 31	--	*Plain weave :*		
5210 31 10	---	Shirting fabrics	m^2	16%
5210 31 20	---	Coating (including suitings)	m^2	16%
5210 31 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5210 31 40	---	Poplin and broad fabrics	m^2	16%
5210 31 50	---	Saree	m^2	16%
5210 31 60	---	Voils	m^2	16%
5210 31 90	---	Other	m^2	16%
5210 32	--	*3-thread or 4-thread twill, including cross twill :*		
5210 32 10	---	Crepe fabrics including crepe checks	m^2	16%
5210 32 20	---	Shirting fabrics	m^2	16%
5210 32 30	---	Bed ticking, damask	m^2	16%
5210 32 39	---	Other	m^2	16%
5210 39	--	*Other fabrics :*		
5210 39 10	---	Zari bordered saree	m^2	16%
5210 39 90	---	Other	m^2	16%
	-	*Of yarns of different colours :*		
5210 41	--	*Plain weave :*		
5210 41 10	---	Bleeding Madras	m^2	16%
5210 41 20	---	Crepe fabrics (excluding crepe checks)	m^2	16%
5210 41 30	---	Shirting fabrics	m^2	16%
5210 41 40	---	Suitings	m^2	16%
5210 41 50	---	Poplin and broad fabrics	m^2	16%
5210 41 60	---	Saree	m^2	16%
5210 41 70	---	Voils	m^2	16%
5210 41 90	---	Other	m^2	16%
5210 42	--	*3-thread or 4-thread twill, including cross twill :*		
5210 42 10	---	Bleeding Madras	m^2	16%
5210 42 20	---	Crepe fabrics including crepe checks	m^2	16%
5210 42 30	---	Shirting fabrics	m^2	16%
5210 42 40	---	Suitings	m^2	16%
5210 42 50	---	Bed ticking, damask	m^2	16%
5210 42 60	---	Shirtings (including mazri)	m^2	16%
5210 42 90	---	Other	m^2	16%
5210 49	--	*Other fabrics :*		
5210 49 10	---	Zari bordered saree	m^2	16%
5210 49 90	---	Other	m^2	16%
	-	*Printed :*		
5210 51	--	*Plain weave :*		
5210 51 10	---	Shirting fabrics	m^2	16%
5210 51 20	---	Casement	m^2	16%
5210 51 30	---	Saree	m^2	16%
5210 51 40	---	Poplin and broad fabrics	m^2	16%
5210 51 50	---	Voils	m^2	16%
5210 51 90	---	Other	m^2	16%
5210 52	--	*3-thread or 4-thread twill, including cross twill :*		
5210 52 10	---	Crepe fabrics including crepe checks	m^2	16%
5210 52 20	---	Shirting fabrics	m^2	16%
5210 52 90	---	Other	m^2	16%
5210 59	--	*Other fabrics :*		
5210 59 10	---	Zari bordered saree	m^2	16%
5210 59 90	---	Other	m^2	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5211		WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 g/m²		
	-	*Unbleached :*		
5211 11	--	*Plain weave :*		
5211 11 10	---	Shirting fabrics	m²	16%
5211 11 20	---	Saree	m²	16%
5211 11 90	---	Other	m²	16%
5211 12	--	*3-thread or 4-thread twill, including cross twill :*		
5211 12 10	---	Shirting fabrics	m²	16%
5211 12 20	---	Twill, not elsewhere specified (including gaberdine)	m²	16%
5211 12 30	---	Damask	m²	16%
5211 12 90	---	Other	m²	16%
5211 19 00	--	Other fabrics	m²	16%
	-	*Bleached :*		
5211 21	--	*Plain weave :*		
5211 21 10	---	Shirting fabrics	m²	16%
5211 21 20	---	Canvas (including duck) of carded or combed yarn	m²	16%
5211 21 30	---	Flannelette	m²	16%
5211 21 40	---	Saree	m²	16%
5211 21 50	---	Shirting fabrics	m²	16%
5211 21 90	---	Other	m²	16%
5211 22	--	*3-thread or 4-thread twill, including cross twill :*		
5211 22 10	---	Crepe fabrics including crepe checks	m²	16%
5211 22 20	---	Shirting fabrics	m²	16%
5211 22 30	---	Twill fabrics	m²	16%
5211 22 90	---	Other	m²	16%
5211 29	--	*Other fabrics :*		
5211 29 10	---	Zari bordered sari	m²	16%
5211 29 20	---	Dedsuti, dosuti, ceretonnes and osamburge	m²	16%
5211 29 90	---	Other	m²	16%
	-	*Dyed :*		
5211 31	--	*Plain weave :*		
5211 31 10	---	Shirting fabrics	m²	16%
5211 31 20	---	Canvas (including duck) of carded or combed yarn	m²	16%
5211 31 30	---	Coating (including suitings)	m²	16%
5211 31 40	---	Flannelette	m²	16%
5211 31 50	---	Saree	m²	16%
5211 31 90	---	Other	m²	16%
5211 32	--	*3-thread or 4-thread twill, including cross twill :*		
5211 32 10	---	Crepe fabrics including crepe checks	m²	16%
5211 32 20	---	Shirting fabrics	m²	16%
5211 32 30	---	Twill, not elsewhere specified (including gaberdine)	m²	16%
5211 32 40	---	Trousers or pant fabrics (excluding jeans and crepe)	m²	16%
5211 32 90	---	Other	m²	16%
5211 39	--	*Other fabrics :*		
5211 39 10	---	Zari bordered sarees	m²	16%
5211 39 90	---	Other	m²	16%
	-	*Of yarns of different colours :*		
5211 41	--	*Plain weave :*		
5211 41 10	---	Bleeding Madras	m²	16%
5211 41 20	---	Check shirting (excluding crepe checks)	m²	16%
5211 41 30	---	Shirting	m²	16%
5211 41 40	---	Suitings	m²	16%
5211 41 50	--	Flannelette	m²	16%
5211 41 60	---	Saree	m²	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5211 41 70	---	Parachute fabrics	m^2	16%
5211 41 90	---	Other	m^2	16%
5211 42 00	--	Denim	m^2	16%
5211 43	--	*Other fabrics of 3-thread or 4-thread twill, including cross twill :*		
5211 43 10	---	Bleeding Madras	m^2	16%
5211 43 20	---	Crepe fabrics	m^2	16%
5211 43 30	---	Shirting fabrics	m^2	16%
5211 43 40	---	Suitings	m^2	16%
5211 43 90	---	Other	m^2	16%
5211 49	--	*Other fabrics :*		
5211 49 10	---	Zari bordered sarees	m^2	16%
5211 49 90	---	Other	m^2	16%
	-	*Printed :*		
5211 51	--	*Plain weave :*		
5211 51 10	---	Shirting fabrics	m^2	16%
5211 51 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	16%
5211 51 30	---	Flannelette	m^2	16%
5211 51 40	---	Long cloth (chintz)	m^2	16%
5211 51 50	---	Saree	m^2	16%
5211 51 90	---	Other	m^2	16%
5211 52	--	*3-thread or 4-thread twill, including cross twill :*		
5211 52 10	---	Crepe fabrics including crepe checks	m^2	16%
5211 52 20	---	Shirting fabrics	m^2	16%
5211 52 30	---	Twill, not elsewhere specified (including gaberdine)	m^2	16%
5211 52 90	---	Other	m^2	16%
5211 59	--	*Other fabrics :*		
5211 59 10	---	Zari bordered saree	m^2	16%
5211 59 90	---	Other	m^2	16%
5212		OTHER WOVEN FABRICS OF COTTON		
	-	*Weighing not more than 200 g/m² :*		
5212 11 00	--	Unbleached	m^2	16%
5212 12 00	--	Bleached	m^2	16%
5212 13 00	--	Dyed	m^2	16%
5212 14 00	--	Of yarns of different colours	m^2	16%
5212 15 00	--	Printed	m^2	16%
	-	*Weighing more than 200 g/m² :*		
5212 21 00	--	Unbleached	m^2	16%
5212 22 00	--	Bleached	m^2	16%
5212 23 00	--	Dyed	m^2	16%
5212 24 00	--	Of yarns of different colours	m^2	16%
5212 25 00	--	Printed	m^2	16%

CHAPTER 53

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

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5301		FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5301 10 00	-	Flax, raw or retted	kg.	Nil
	-	*Flax, broken, scutched, hackled or otherwise processed, but not spun :*		
5301 21 00	--	Broken or scutched	kg.	Nil
5301 29 00	--	Other	kg.	Nil
5301 30 00	-	Flax tow and waste	kg.	Nil
5302		TRUE HEMP (CANNABIS SATIVA L), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5302 10 00	-	True hemp, raw or retted	kg.	16%
5302 90 00	-	Other	kg.	16%
5303		JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5303 10	-	*Jute and other textile bast fibres, raw or retted :*		
5303 10 10	---	Jute, raw or retted	kg.	Nil
5303 10 90	---	Other	kg.	Nil
5303 90	-	*Other :*		
5303 90 10	---	Jute cutting	kg.	Nil
5303 90 90	---	Other	kg.	Nil
5304		SISAL AND OTHER TEXTILE FIBRES OF THE GENUS AGAVE, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5304 10	-	*Sisal and other textile fibres of the genus Agave, raw :*		
5304 10 10	---	Sisal fibre	kg.	16%
5304 10 20	---	Aloe fibre	kg.	16%
5304 10 90	---	Other	kg.	16%
5304 90 00	-	Other	kg.	16%
5305		COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
	-	*Of coconut (coir) :*		
5305 11	--	*Raw :*		
5305 11 10	---	Coir bristle fibre	kg.	16%
5305 11 20	---	Coir mattress fibre	kg.	16%
5305 11 30	---	Curled or machine twisted coir fibre	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5305 11 40	---	Coir pith	kg.	16%
5305 11 90	---	Other	kg.	16%
5305 19 00	--	*Other:*	kg.	16%
	-	*Of Abaca :*		
5305 21 00	--	Raw	kg.	16%
5305 29 00	--	Other	kg.	16%
5305 90	-	*Other :*		
5305 90 10	---	Ramie or China grass	kg.	Nil
5305 90 90	---	Other	kg.	16%
5306		FLAX YARN		
5306 10	-	*Single :*		
5306 10 10	---	Put up for retail sale	kg.	16%
5306 10 90	---	Other	kg.	16%
5306 20	-	*Multiple (folded) or cabled :*		
5306 20 10	---	Put up for retail sale	kg.	16%
5306 20 90	---	Other	kg.	16%
5307		YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 5303		
5307 10	-	*Single :*		
5307 10 10	---	Of jute	kg.	Nil
5307 10 90	---	Other	kg.	Nil
5307 20 00	-	Multiple (folded) or cabled	kg.	Nil
5308		YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN		
5308 10	-	*Coir yarn :*		
5308 10 10	---	Baled	kg.	Nil
5308 10 90	---	Other	kg.	Nil
5308 20 00	-	True hemp yarn	kg.	16%
5308 90	-	*Other :*		
5308 90 10	---	Ramie yarn	kg.	16%
5308 90 90	---	Other	kg.	16%
5309		WOVEN FABRICS OF FLAX		
	-	*Containing 85% or more by weight of flax :*		
5309 11	--	*Unbleached or bleached :*		
5309 11 10	---	Unbleached	m^2	16%
5309 11 20	---	Bleached	m^2	16%
5309 19	--	*Other :*		
5309 19 10	---	Dyed	m^2	16%
5309 19 20	---	Printed	m^2	16%
5309 19 90	---	Other	m^2	16%
	-	*Containing less than 85% by weight of flax :*		
5309 21	--	*Unbleached or bleached :*		
5309 21 10	---	Unbleached	m^2	16%
5309 21 20	---	Bleached	m^2	16%
5309 29	--	*Other :*		
5309 29 10	---	Dyed	m^2	16%
5309 29 20	---	Printed	m^2	16%
5309 29 90	---	Other	m^2	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5310		WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BASE FIBRES OF HEADING 5303		
5310 10	-	*Unbleached :*		
	---	*Containing 100% by weight of jute :*		
5310 10 11	----	Carpet backing fabrics	m^2	16%
5310 10 12	----	Sacking fabrics	m^2	16%
5310 10 13	----	Hessian fabrics	m^2	16%
5310 10 14	----	Jute canvas	m^2	16%
5310 10 19	----	Other	m^2	16%
	---	*Other :*		
5310 10 91	----	Woven blended fabrics containing more than 50% by weight of jute	m^2	16%
5310 10 92	----	Stranded woven fabrics of jute containing 50% or more by weight of jute	m^2	16%
5310 10 93	----	Jute swim fabrics	m^2	16%
5310 10 99	----	Other	m^2	16%
5310 90	-	*Other :*		
5310 90 10	---	Bleached	m^2	16%
5310 90 20	---	Decorative fabrics	m^2	16%
	---	*Other :*		
5310 90 91	----	Bleached	m^2	16%
5310 90 92	----	Dyed	m^2	16%
5310 90 93	----	Printed	m^2	16%
5310 90 99	----	Other	m^2	16%
5311		WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN		
5311 00	-	*Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn :*		
	---	*Of other vegetable textile fibres :*		
5311 00 11	----	Unbleached	m^2	16%
5311 00 12	----	Bleached	m^2	16%
5311 00 13	----	Dyed	m^2	16%
5311 00 14	----	Printed	m^2	16%
5311 00 19	----	Other	m^2	16%
	---	*Of paper yarn :*		
5311 00 21	----	Unbleached	m^2	16%
5311 00 22	----	Bleached	m^2	16%
5311 00 23	----	Dyed	m^2	16%
5311 00 24	----	Printed	m^2	16%
5311 00 29	----	Other	m^2	16%

CHAPTER 54

Man-made filaments

NOTES

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

(*a*) by polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

(*b*) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (*a*); artificial: fibres as defined at (*b*).

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

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

3. In relation to products falling under heading 5401 or 5402 or 5403 or 5405 or 5406 includes dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling, air mingling, air texturing, any other like process, any combination of products into another form of such product shall amount to 'manufacture'.

4. In relation to goods falling under heading 5407 or 5408 bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing, any other like processing and any combination of such processes shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5401		SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE		
5401 10 00	-	Of synthetic filaments	kg.	16%
5401 20 00	-	Of artificial filaments	kg.	16%
5402		SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX		
5402 10	-	*High enacity yarn of nylon or other polyamides :*		
5402 10 10	---	Nylon tyre yarn	kg.	16%
5402 10 90	---	Other	kg.	16%
5402 20	-	*High tenacity yarn of polyesters :*		
5402 20 10	---	Of terylene dacron	kg.	16%
5402 20 90	---	Other	kg.	16%
	-	*Textured yarn :*		
5402 31 00	--	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5402 32 00	--	Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg.	16%
5402 33 00	--	Of polyesters	kg.	16%
5402 39	--	*Other :*		
5402 39 10	---	Polypropylene filament yarn	kg.	16%
5402 39 20	---	Acrylic filament yarn	kg.	16%
5402 39 90	---	Other	kg.	16%
	-	*Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :*		
5402 41 00	--	Of nylon or other polyamides	kg.	16%
5402 42 00	--	Of polyesters, partially oriented	kg.	16%
5402 43 00	--	Of polyesters, other	kg.	16%
5402 49 00	--	Other	kg.	16%
	-	*Other yarn, single, with a twist exceeding 50 turns per metre :*		
5402 51 00	--	Of nylon or other polyamides	kg.	16%
5402 52 00	--	Of polyesters	kg.	16%
5402 59	--	*Other :*		
5402 59 10	---	Polypropylene filament yarn	kg.	16%
5402 59 90	---	Other	kg.	16%
	-	*Other yarn, multiple (folded) or cabled :*		
5402 61 00	--	Of nylon or other polyamides	kg.	16%
5402 62 00	--	Of polyesters	kg.	16%
5402 69	--	*Other :*		
5402 69 10	---	Polyvinyl acetate filament yarn	kg.	16%
5402 69 20	---	Polyvinyl chloride filament yarn	kg.	16%
5402 69 30	---	Polypropylene filament yarn	kg.	16%
5402 69 40	---	Acrylic filament yarn	kg.	16%
5402 69 50	---	Polytetrafluoroethylene yarn	kg.	16%
5402 69 90	---	Other	kg.	16%
5403		ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT FOR RETAIL SALE, INCLUDING ARTIFICIAL MONO FILAMENT OF LESS THAN 67 DECITEX		
5403 10	-	*High tenacity yarn of viscose rayon :*		
5403 10 10	---	Viscose rayon tyre yarn – 1,233 decitex	kg.	16%
5403 10 20	---	Viscose rayon tyre yarn – 1,833 decitex	kg.	16%
5403 10 90	---	Other	kg.	16%
5403 20 00	-	*Textured yarn :*	kg.	16%
	-	*Other yarn, single :*		
5403 31 00	--	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg.	16%
5403 32 00	--	Of viscose rayon, with a twist exceeding 120 turns per metre	kg.	16%
5403 33 00	--	Of cellulose acetate	kg.	16%
5403 39	--	*Other :*		
5403 39 10	---	Cuprammonium rayon	kg.	16%
5403 39 90	---	Other	kg.	16%
	-	*Other yarn, multiple (folded) or cabled :*		
5403 41	--	*Of viscose rayon :*		
5403 41 10	---	Up to 67 decitex	kg.	16%
5403 41 20	---	Of 83 decitex	kg.	16%
5403 41 30	---	Of 111 decitex, bright	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5403 41 40	---	Of 111 decitex, dull	kg.	16%
5403 41 50	---	Of 133 decitex, bright	kg.	16%
5403 41 60	---	Of 133 decitex, dull	kg.	16%
5403 41 70	---	Of 167 decitex, bright	kg.	16%
5403 41 80	---	Of 167 decitex, dull	kg.	16%
5403 41 90	---	Other	kg.	16%
5403 42	--	*Of cellulose acetate :*		
5403 42 10	---	Acetate rayon filament yarn, 83 decitex	kg.	16%
5403 42 20	---	Acetate rayon filament yarn, 111 decitex	kg.	16%
5403 42 30	---	Acetate rayon filament yarn, 133 decitex	kg.	16%
5403 42 40	---	Acetate rayon filament yarn, 167 decitex	kg.	16%
5403 42 50	---	Acetate rayon filament yarn, 333 decitex	kg.	16%
5403 42 90	---	Other	kg.	16%
5403 49	--	*Other :*		
	---	*Cuprammonium filament yarn :*		
5403 49 11	----	Of 33 decitex	kg.	16%
5403 49 12	----	Of 44 decitex	kg.	16%
5403 49 13	----	Of 67 decitex	kg.	16%
5403 49 14	----	Of 83 decitex	kg.	16%
5403 49 15	----	Of 89 decitex	kg.	16%
5403 49 19	----	Other	kg.	16%
5403 49 90	---	Other	kg.	16%
5404		SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM		
5404 10 00	-	Monofilament	kg.	16%
5404 90	-	*Other :*		
5404 90 10	---	Catgut imitation of synthetic yarn, non-sterile	kg.	16%
5404 90 20	---	Strip and the like of synthetic fibre materials	kg.	16%
5404 90 90	---	Other	kg.	16%
5405 00 00		ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	kg.	16%
5406		MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE		
5406 10 00	-	Synthetic filament yarn	kg.	16%
5406 20 00	-	Artificial filament yarn	kg.	16%
5407		WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5404		
5407 10	-	*Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters :*		
	---	*Unbleached :*		
5407 10 11	----	Parachute fabrics	m^2	16%
5407 10 12	----	Tent fabrics	m^2	16%
5407 10 13	----	Nylon furnishing fabrics	m^2	16%
5407 10 14	----	Umbrella cloth panel fabrics	m^2	16%
5407 10 15	----	Other nylon and polyamide fabrics (filament)	m^2	16%
5407 10 16	----	Polyester suitings	m^2	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5407 10 19	----	Other polyester fabrics	m^2	16%
	---	*Bleached :*		
5407 10 21	----	Parachute fabrics	m^2	16%
5407 10 22	----	Tent fabrics	m^2	16%
5407 10 23	----	Nylon furnishing fabrics	m^2	16%
5407 10 24	----	Umbrella cloth panel fabrics	m^2	16%
5407 10 25	----	Other nylon and polyamide fabrics of filament yarn	m^2	16%
5407 10 26	----	Polyester suitings	m^2	16%
5407 10 29	----	Other	m^2	16%
	---	*Dyed :*		
5407 10 31	----	Parachute fabrics	m^2	16%
5407 10 32	----	Tent fabrics	m^2	16%
5407 10 33	----	Nylon furnishing fabrics	m^2	16%
5407 10 34	----	Umbrella cloth panel fabrics	m^2	16%
5407 10 35	----	Other nylon and polyamide fabrics (filament)	m^2	16%
5407 10 36	----	Polyester suitings	m^2	16%
5407 10 39	----	Other	m^2	16%
	---	*Printed :*		
5407 10 41	----	Parachute fabrics	m^2	16%
5407 10 42	----	Tent fabrics	m^2	16%
5407 10 43	----	Nylon furnishing fabrics	m^2	16%
5407 10 44	----	Umbrella cloth panel fabrics	m^2	16%
5407 10 45	----	Other nylon and polyamide fabrics (filament)	m^2	16%
5407 10 46	----	Polyester suitings	m^2	16%
5407 10 49	----	Other	m^2	16%
	---	*Other :*		
5407 10 91	----	Parachute fabrics	m^2	16%
5407 10 92	----	Tent fabrics	m^2	16%
5407 10 93	----	Nylon furnishing fabrics	m^2	16%
5407 10 94	----	Umbrella cloth panel fabrics	m^2	16%
5407 10 95	----	Other nylon and polyamide fabrics of filament yarn	m^2	16%
5407 10 96	----	Polyester suitings	m^2	16%
5407 10 99	----	Other	m^2	16%
5407 20	-	*Woven fabrics obtained from strip or the like :*		
5407 20 10	---	Unbleached	m^2	16%
5407 20 20	---	Bleached	m^2	16%
5407 20 30	---	Dyed	m^2	16%
5407 20 40	---	Printed	m^2	16%
5407 20 90	---	Other	m^2	16%
5407 30	-	*Fabrics specified in Note 9 to Section XI*		
5407 30 10	---	Unbleached	m^2	16%
5407 30 20	---	Bleached	m^2	16%
5407 30 30	---	Dyed	m^2	16%
5407 30 40	---	Printed	m^2	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5407 30 90	---	Other	m^2	16%
	-	*Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :*		
5407 41	--	*Unbleached or bleached :*		
	---	*Unbleached :*		
5407 41 11	----	Nylon brasso	m^2	16%
5407 41 12	----	Nylon georgette	m^2	16%
5407 41 13	----	Nylon tafetta	m^2	16%
5407 41 14	----	Nylon sarees	m^2	16%
5407 41 19	----	Other	m^2	16%
	---	*Bleached :*		
5407 41 21	----	Nylon brasso	m^2	16%
5407 41 22	----	Nylon georgette	m^2	16%
5407 41 23	----	Nylon tafetta	m^2	16%
5407 41 24	----	Nylon sarees	m^2	16%
5407 41 29	----	Other	m^2	16%
5407 42	--	*Dyed :*		
5407 42 10	---	Nylon brasso	m^2	16%
5407 42 20	---	Nylon georgette	m^2	16%
5407 42 30	---	Nylon tafetta	m^2	16%
5407 42 40	---	Nylon sarees	m^2	16%
5407 42 90	---	Other	m^2	16%
5407 43 00	--	Of yarn of different colours	m^2	16%
5407 44	--	*Printed :*		
5407 44 10	---	Nylon brasso	m^2	16%
5407 44 20	---	Nylon georgette	m^2	16%
5407 44 30	---	Nylon tafetta	m^2	16%
5407 44 40	---	Nylon sarees	m^2	16%
5407 44 90	---	Other	m^2	16%
	-	*Other woven fabrics, containing 85% or more by weight of textured polyester filaments:*		
5407 51	--	*Unbleached or bleached :*		
	---	*Unbleached :*		
5407 51 11	----	Polyester shirtings	m^2	16%
5407 51 19	----	Other	m^2	16%
	---	*Bleached :*		
5407 51 21	----	Polyester shirtings	m^2	16%
5407 51 29	----	Other	m^2	16%
5407 52	--	*Dyed :*		
5407 52 10	---	Polyester shirtings	m^2	16%
5407 52 20	---	Polyester suitings	m^2	16%
5407 52 30	---	Terylene and dacron sarees	m^2	16%
5407 52 40	---	Polyester sarees	m^2	16%
5407 52 90	---	Other	m^2	16%
5407 53 00	--	Of yarns of different colours	m^2	16%
5407 54	--	*Printed :*		
5407 54 10	---	Terylene and dacron sarees	m^2	16%
5407 54 20	---	Polyester shirtings	m^2	16%
5407 54 30	---	Polyester sarees	m^2	16%
5407 54 90	---	Other	m^2	16%
	-	*Other woven fabrics, containing 85% or more by weight of polyester filaments :*		
5407 61	--	*Containing 85% or more by weight of non-textured polyester filaments :*		
5407 61 10	---	Polyester shirtings	m^2	16%
5407 61 20	---	Polyester suitings	m^2	16%
5407 61 90	---	Other	m^2	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5407 69 00	--	Other	m²	16%
	-	*Other woven fabrics, containing 85% or more by weight of synthetic filaments :*		
5407 71	--	*Unbleached or bleached :*		
5407 71 10	---	Unbleached	m²	16%
5407 71 20	---	Bleached	m²	16%
5407 72 00	--	Dyed	m²	16%
5407 73 00	--	Of yarns of different colours	m²	16%
5407 74 00	--	Printed	m²	16%
	-	*Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :*		
5407 81	--	*Unbleached or bleached :*		
	---	*Unbleached :*		
5407 81 11	----	Nylon georgette	m²	16%
5407 81 12	----	Nylon sarees	m²	16%
5407 81 13	----	Polyester shirtings	m²	16%
5407 81 14	----	Polyester suitings	m²	16%
5407 81 15	----	Terylene and dacron sarees	m²	16%
5407 81 16	----	Polyester dhoti	m²	16%
5407 81 19	----	Other	m²	16%
	---	*Bleached :*		
5407 81 21	----	Nylon georgette	m²	16%
5407 81 22	----	Nylon sarees	m²	16%
5407 81 23	----	Polyester shirtings	m²	16%
5407 81 24	----	Polyester suitings	m²	16%
5407 81 25	----	Terylene and dacron sarees	m²	16%
5407 81 26	----	Polyester dhoti	m²	16%
5407 81 29	----	Other	m²	16%
5407 82	--	*Dyed :*		
5407 82 10	---	Nylon georgette	m²	16%
5407 82 20	---	Nylon sarees	m²	16%
5407 82 30	---	Polyester shirtings	m²	16%
5407 82 40	---	Polyester suitings	m²	16%
5407 82 50	---	Terylene and dacron sarees	m²	16%
5407 82 60	---	Lungies	m²	16%
5407 82 90	---	Other	m²	16%
5407 83 00	--	Of yarns of different colours	m²	16%
5407 84	--	*Printed :*		
5407 84 10	---	Nylon georgette	m²	16%
5407 84 20	---	Nylon sarees	m²	16%
5407 84 30	---	Polyester shirtings	m²	16%
5407 84 40	---	Polyester suitings	m²	16%
5407 84 50	---	Terylene and dacron sarees	m²	16%
5407 84 60	---	Lungies	m²	16%
5407 84 70	---	Polyester sarees	m²	16%
5407 84 90	---	Other	m²	16%
	-	*Other woven fabrics :*		
5407 91	--	*Unbleached or bleached :*		
5407 91 10	---	Unbleached	m²	16%
5407 91 20	---	Bleached	m²	16%
5407 92 00	--	Dyed	m²	16%
5407 93 00	--	Of yarns of different colours	m²	16%
5407 94 00	--	Printed	m²	16%
5408		WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5405		
5408 10 00	-	Woven fabrics obtained from high tenacity yarn of viscose rayon	m²	16%
	-	*Other woven fabrics, containing 85% or more by weight of artificial filament or strip*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		or the like :		
5408 21	--	*Unbleached or bleached :*		
5408 21 10	---	Unbleached	m^2	16%
5408 21 20	---	Bleached	m^2	16%
5408 22	--	*Dyed :*		
	---	*Fabrics of rayon :*		
5408 22 11	----	Rayon crepe fabrics	m^2	16%
5408 22 12	----	Rayon jacquards	m^2	16%
5408 22 13	----	Rayon brocades	m^2	16%
5408 22 14	----	Rayon georgette	m^2	16%
5408 22 15	----	Rayon tafetta	m^2	16%
5408 22 16	----	Rayon suitings	m^2	16%
5408 22 17	----	Rayon shirtings	m^2	16%
5408 22 18	----	Rayon sarees	m^2	16%
5408 22 19	----	Other	m^2	16%
5408 22 20	---	Fabrics of continuous filament, other than rayon	m^2	16%
5408 22 90	---	Other	m^2	16%
5408 23 00	--	Of yarns of different colours	m^2	16%
5408 24	--	*Printed :*		
	---	*Of rayon :*		
5408 24 11	----	Rayon crepe fabrics	m^2	16%
5408 24 12	----	Rayon jacquards	m^2	16%
5408 24 13	----	Rayon brocades	m^2	16%
5408 24 14	----	Rayon georgette	m^2	16%
5408 24 15	----	Rayon tafetta	m^2	16%
5408 24 16	----	Rayon suitings	m^2	16%
5408 24 17	----	Rayon shirtings	m^2	16%
5408 24 18	----	Rayon sarees	m^2	16%
5408 24 19	----	Other	m^2	16%
5408 24 90	---	Other	m^2	16%
	-	*Other woven fabrics :*		
5408 31	--	*Unbleached or bleached :*		
5408 31 10	---	Unbleached	m^2	16%
5408 31 20	---	Bleached	m^2	16%
5408 32	--	*Dyed :*		
	---	*Fabrics of rayon :*		
5408 32 11	----	Rayon brocades	m^2	16%
5408 32 12	----	Rayon georgette	m^2	16%
5408 32 13	----	Rayon tafetta	m^2	16%
5408 32 14	----	Rayon suitings	m^2	16%
5408 32 15	----	Rayon shirtings	m^2	16%
5408 32 19	----	Other	m^2	16%
5408 32 90	---	Other	m^2	16%
5408 33 00	--	Of yarns of different colours	m^2	16%
5408 34	--	*Printed :*		
	---	*Fabric of rayon :*		
5408 34 11	----	Rayon crepe fabrics	m^2	16%
5408 34 12	----	Rayon jacquards	m^2	16%
5408 34 13	----	Rayon brocades	m^2	16%
5408 34 14	----	Rayon georgette	m^2	16%
5408 34 15	----	Rayon tafetta	m^2	16%
5408 34 16	----	Rayon suitings	m^2	16%
5408 34 17	----	Rayon shirtings	m^2	16%
5408 34 18	----	Rayon sarees	m^2	16%
5408 34 19	----	Other	m^2	16%
5408 34 20	---	Fabrics of continuous filament, other than rayon	m^2	16%
5408 34 90	---	Other	m^2	16%

CHAPTER 55

Man-made staple fibres

NOTES

1. Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

(*a*) length of tow exceeding 2 m;

(*b*) twist less than 5 turns per metre;

(*c*) measuring per filament less than 67 decitex;

(*d*) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

(*e*) total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

2. In relation to products falling under heading 5508 or 5509 or 5510, dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling, air mingling, air texturing, any other process or any one or more of these processes, or the conversion of any form of the said products into another form of such product shall amount to 'manufacture'.

3. In relation to the products of headings 5506, 5507, 5508, 5509, 5510, 5511, 5512, 5513, 5514, 5515 and 5516 and the entries relating thereto, the expression "staple fibres" shall include waste of synthetic staple fibres or filaments and waste of artificial staple fibres or filaments after they have been carded, combed or otherwise processed for spinning.

4. In relation to goods falling under heading 5512 or 5513 or 5514 or 5515, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing, any other like processing and any combination of such processes shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5501		SYNTHETIC FILAMENT TOW		
5501 10 00	-	Of nylon or other polyamides	kg.	16%
5501 20 00	-	Of polyesters	kg.	16%
5501 30 00	-	Acrylic or modacrylic	kg.	16%
5501 90	-	*Other* :		
5501 90 10	---	Of polypropylene	kg.	16%
5501 90 90	---	Other	kg.	16%
5502		ARTIFICIAL FILAMENT TOW		
5502 00	-	*Artificial filament tow :*		
5502 00 10	---	Acetate rayon tow	kg.	16%
5502 00 20	---	Viscose rayon tow	kg.	16%
5502 00 90	---	Other	kg.	16%
5503		SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
5503 10 00	-	Of nylon or other polyamides	kg.	16%
5503 20 00	-	Of polyesters	kg.	16%
5503 30 00	-	Acrylic or modacrylic	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5503 40 00	-	Of polypropylene	kg.	16%
5503 90	-	*Other :*		
5503 90 10	---	Polyvinyl staple fibre	kg.	16%
5503 90 20	---	Polyvinyl chloride staple fibre	kg.	16%
5503 90 90	---	Other	kg.	16%
5504		ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
5504 10 00	-	Of viscose rayon	kg.	16%
5504 90	-	*Other*		
5504 90 10	---	Acetate rayon staple fibre	kg.	16%
5504 90 20	---	Polynosic staple fibre	kg.	16%
5504 90 30	---	High wet modulus staple fibre	kg.	16%
5504 90 90	---	Other	kg.	16%
5505		WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES		
5505 10	-	*Of synthetic fibers :*		
5505 10 10	---	Of acrylic	kg.	16%
5505 10 90	---	Other	kg.	16%
5505 20 00	-	Of artificial fibres	kg.	16%
5506		SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
5506 10 00	-	Of nylon or other polyamides	kg.	16%
5506 20 00	-	Of polyesters	kg.	16%
5506 30 00	-	Acrylic or modacrylic	kg.	16%
5506 90	-	*Other :*		
5506 90 10	---	Polypropylene tops	kg.	16%
5506 90 90	---	Other	kg.	16%
5507		ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
5507 00	-	*Artificial staple fibres, carded, combed or otherwise processed for spinning :*		
5507 00 10	---	Acetate rayon tops	kg.	16%
5507 00 20	---	Viscose tops	kg.	16%
5507 00 30	---	Polynosic tops	kg.	16%
5507 00 40	---	High wet modulus tops	kg.	16%
5507 00 90	---	Other	kg.	16%
5508		SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE		
5508 10 00	-	Of synthetic staple fibres	kg.	16%
5508 20 00	-	Of artificial staple fibres	kg.	16%
5509		YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE		
	-	*Containing 85% or more by weight of staple fibres of nylon or other polyamides :*		
5509 11 00	--	Single yarn	kg.	16%
5509 12 00	--	Multiple (folded) or cabled yarn	kg.	16%
	-	*Containing 85% or more by weight of polyester staple fibres :*		
5509 21 00	--	Single yarn	kg.	16%
5509 22 00	--	Multiple (folded) or cabled yarn	kg.	16%
	-	*Containing 85% or more by weight of acrylic or modacrylic staple fibres :*		
5509 31 00	--	Single yarn	kg.	16%
5509 32 00	--	Multiple (folded) or cabled yarn	kg.	16%
	-	*Other yarn, containing 85% or more by weight of synthetic staple fibres :*		
5509 41	--	*Single yarn :*		
5509 41 10	---	Polypropylene spun yarn	kg.	16%
5509 41 20	---	Polyvinyl acetate spun yarn	kg.	16%
5509 41 30	---	Polyvinyl chloride spun yarn	kg.	16%
5509 41 90	---	Other	kg.	16%
5509 42	--	*Multiple (folded) or cabled yarn :*		
5509 42 10	---	Polypropylene spun yarn	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5509 42 20	---	Polyvinyl acetate (PVA) spun yarn	kg.	16%
5509 42 30	---	Polyvinyl chloride (PVC) spun yarn	kg.	16%
5509 42 90	---	Other	kg.	16%
	-	*Other yarn, of polyester staple fibres :*		
5509 51 00	--	Mixed mainly or solely with artificial staple fibres	kg.	16%
5509 52 00	--	Mixed mainly or solely with wool or fine animal hair	kg.	16%
5509 53 00	--	Mixed mainly or solely with cotton	kg.	16%
5509 59 00	--	Other	kg.	16%
	-	*Other yarn, of acrylic or modacrylic staple fibres :*		
5509 61 00	--	Mixed mainly or solely with wool or fine animal hair	kg.	16%
5509 62 00	--	Mixed mainly or solely with cotton	kg.	16%
5509 69 00	--	Other	kg.	16%
	-	*Other yarn :*		
5509 91 00	--	Mixed mainly or solely with wool or fine animal hair	kg.	16%
5509 92 00	--	Mixed mainly or solely with cotton	kg.	16%
5509 99 00	--	Other	kg.	16%
5510		YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE		
	-	*Containing 85% or more by weight of artificial staple fibres :*		
5510 11	--	*Single yarn :*		
5510 11 10	---	Viscose rayon spun yarn	kg.	16%
5510 11 20	---	Acetate rayon spun yarn	kg.	16%
5510 11 90	---	Other	kg.	16%
5510 12	--	*Multiple (folded) or cabled yarn :*		
5510 12 10	---	Viscose rayon spun yarn	kg.	16%
5510 12 20	---	Acetate rayon spun yarn	kg.	16%
5510 12 90	---	Other	kg.	16%
5510 20	-	*Other yarn, mixed mainly or solely with wool or fine animal hair :*		
5510 20 10	---	Viscose rayon spun yarn	kg.	16%
5510 20 20	---	Acetate rayon spun yarn	kg.	16%
5510 20 90	---	Other	kg.	16%
5510 30	-	*Other yarn, mixed mainly or solely with cotton :*		
5510 30 10	---	Viscose rayon spun yarn	kg.	16%
5510 30 20	---	Acetate rayon spun yarn	kg.	16%
5510 30 90	---	Other	kg.	16%
5510 90	-	*Other yarn*		
5510 90 10	---	Viscose rayon spun yarn	kg.	16%
5510 90 20	---	Acetate rayon spun yarn	kg.	16%
5510 90 90	---	Other	kg.	16%
5511		YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE		
5511 10 00	-	Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg.	16%
5511 20 00	-	Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg.	16%
5511 30	-	*Of artificial staple fibres :*		
5511 30 10	---	Containing more than 85% by weight of staple fibre	kg.	16%
5511 30 90	---	Other	kg.	16%
5512		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES		
	-	*Containing 85% or more by weight of polyester staple fibres :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5512 11	--	*Unbleached or bleached :*		
5512 11 10	---	Unbleached	m^2	16%
5512 11 20	---	Bleached	m^2	16%
5512 19	--	*Other :*		
5512 19 10	---	Dyed	m^2	16%
5512 19 20	---	Printed	m^2	16%
5512 19 90	---	Other	m^2	16%
	-	*Containing 85% or more by weight of acrylic or modacrylic staple fibres :*		
5512 21	--	*Unbleached or bleached :*		
5512 21 10	---	Unbleached	m^2	16%
5512 21 20	---	Bleached	m^2	16%
5512 29	--	*Other :*		
5512 29 10	---	Dyed	m^2	16%
5512 29 20	---	Printed	m^2	16%
5512 29 90	---	Other	m^2	16%
	-	*Other :*		
5512 91	--	*Unbleached or bleached :*		
5512 91 10	---	Unbleached	m^2	16%
5512 91 20	---	Bleached	m^2	16%
5512 99	--	*Other :*		
5512 99 10	---	Dyed	m^2	16%
5512 99 20	---	Printed	m^2	16%
5512 99 90	---	Other	m^2	16%
5513		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m^2		
	-	*Unbleached or bleached :*		
5513 11	--	*Of polyester staple fibres, plain weave :*		
5513 11 10	---	Unbleached	m^2	16%
5513 11 20	---	Bleached	m^2	16%
5513 12	--	*3-thread or 4-thread twill, including cross twill, of polyester staple fibres :*		
5513 12 10	---	Unbleached	m^2	16%
5513 12 20	---	Bleached	m^2	16%
5513 13	--	*Other woven fabrics of polyester staple fibres :*		
5513 13 10	---	Unbleached	m^2	16%
5513 13 20	---	Bleached	m^2	16%
5513 19	--	*Other woven fabrics :*		
5513 19 10	---	Unbleached	m^2	16%
5513 19 20	---	Bleached	m^2	16%
	-	*Dyed :*		
5513 21 00	--	Of polyester staple fibres, plain weave	m^2	16%
5513 22 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	16%
5513 23 00	--	Other woven fabrics of polyester staple fibres	m^2	16%
5513 29 00	--	Other woven fabrics	m^2	16%
	-	*Of yarns of different colours :*		
5513 31 00	--	Of polyester staple fibres, plain weave	m^2	16%
5513 32 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	16%
5513 33 00	--	Other woven fabrics of polyester staple fibres	m^2	16%
5513 39 00	--	Other woven fabrics	m^2	16%
	-	*Printed :*		
5513 41 00	--	Of polyester staple fibres, plain weave	m^2	16%
5513 42 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	16%
5513 43 00	--	Other woven fabrics of polyester staple fibres	m^2	16%
5513 49 00	--	Other woven fabrics	m^2	16%
5514		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m²		
	-	*Unbleached or bleached :*		
5514 11	--	*Of polyester staple fibres, plain weave :*		
5514 11 10	---	Unbleached	m²	16%
5514 11 20	---	Bleached	m²	16%
5514 12	--	*3-thread or 4-thread twill, including cross twill, of polyester staple fibres :*		
5514 12 10	---	Unbleached	m²	16%
5514 12 20	---	Bleached	m²	16%
5514 13	--	*Other woven fabrics of polyester staple fibres :*		
5514 13 10	---	Unbleached	m²	16%
5514 13 20	---	Bleached	m²	16%
5514 19	--	*Other :*		
5514 19 10	---	Unbleached	m²	16%
5514 19 20	---	Bleached	m²	16%
	-	*Dyed :*		
5514 21 00	--	Of polyester staple fibres, plain weave	m²	16%
5514 22 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m²	16%
5514 23 00	--	Other woven fabrics of polyester staple fibres	m²	16%
5514 29 00	--	Other woven fabrics	m²	16%
	-	*Of yarns of different colours :*		
5514 31 00	--	Of polyester staple fibres, plain weave	m²	16%
5514 32 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m²	16%
5514 33 00	--	Other woven fabrics of polyester staple fibres	m²	16%
5514 39 00	--	Other woven fabrics	m²	16%
	-	*Printed :*		
5514 41 00	--	Of polyester staple fibres, plain weave	m²	16%
5514 42 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m²	16%
5514 43 00	--	Other woven fabrics of polyester staple fibres	m²	16%
5514 49 00	--	Other woven fabrics	m²	16%
5515		OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES		
	-	*Of polyester staple fibres :*		
5515 11	--	*Mixed mainly or solely with viscose rayon staple fibres :*		
5515 11 10	---	Unbleached	m²	16%
5515 11 20	---	Bleached	m²	16%
5515 11 30	---	Dyed	m²	16%
5515 11 40	---	Printed	m²	16%
5515 11 90	---	Other	m²	16%
5515 12	--	*Mixed mainly or solely with man-made filaments :*		
5515 12 10	---	Unbleached	m²	16%
5515 12 20	---	Bleached	m²	16%
5515 12 30	---	Dyed	m²	16%
5515 12 40	---	Printed	m²	16%
5515 12 90	---	Other	m²	16%
5515 13	--	*Mixed mainly or solely with wool or fine animal hair :*		
5515 13 10	---	Unbleached	m²	16%
5515 13 20	---	Bleached	m²	16%
5515 13 30	---	Dyed	m²	16%
5515 13 40	---	Printed	m²	16%
5515 13 90	---	Other	m²	16%
5515 19	--	*Other :*		
5515 19 10	---	Unbleached	m²	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5515 19 20	---	Bleached	m^2	16%
5515 19 30	---	Dyed	m^2	16%
5515 19 40	---	Printed	m^2	16%
5515 19 90	---	Other	m^2	16%
	-	*Of acrylic or modacrylic staple fibres :*		
5515 21	--	*Mixed mainly or solely with man-made filaments :*		
5515 21 10	---	Unbleached	m^2	16%
5515 21 20	---	Bleached	m^2	16%
5515 21 30	---	Dyed	m^2	16%
5515 21 40	---	Printed	m^2	16%
5515 21 90	---	Other	m^2	16%
5515 22	--	*Mixed mainly or solely with wool or fine animal hair :*		
5515 22 10	---	Unbleached	m^2	16%
5515 22 20	---	Bleached	m^2	16%
5515 22 30	---	Dyed	m^2	16%
5515 22 40	---	Printed	m^2	16%
5515 22 90	---	Other	m^2	16%
5515 29	--	*Other :*		
5515 29 10	---	Unbleached	m^2	16%
5515 29 20	---	Bleached	m^2	16%
5515 29 30	---	Dyed	m^2	16%
5515 29 40	---	Printed	m^2	16%
5515 29 90	---	Other	m^2	16%
	-	*Other woven fabrics :*		
5515 91	--	*Mixed mainly or solely with man-made filaments :*		
5515 91 10	---	Unbleached	m^2	16%
5515 91 20	---	Bleached	m^2	16%
5515 91 30	---	Dyed	m^2	16%
5515 91 40	---	Printed	m^2	16%
5515 91 90	---	Other	m^2	16%
5515 92	--	*Mixed mainly or solely with wool or fine animal hair :*		
5515 92 10	---	Unbleached	m^2	16%
5515 92 20	---	Bleached	m^2	16%
5515 92 30	---	Dyed	m^2	16%
5515 92 40	---	Printed	m^2	16%
5515 92 90	---	Other	m^2	16%
5515 99	--	*Other :*		
5515 99 10	---	Unbleached	m^2	16%
5515 99 20	---	Bleached	m^2	16%
5515 99 30	---	Dyed	m^2	16%
5515 99 40	---	Printed	m^2	16%
5515 99 90	---	Other	m^2	16%
5516		WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES		
	-	*Containing 85% or more by weight of artificial staple fibres :*		
5516 11	--	*Unbleached or bleached :*		
5516 11 10	---	Unbleached	m^2	16%
5516 11 20	---	Bleached	m^2	16%
5516 12 00	--	Dyed	m^2	16%
5516 13 00	--	Of yarns of different colours	m^2	16%
5516 14	--	*Printed :*		
5516 14 10	---	Spun rayon printed shantung	m^2	16%
5516 14 20	---	Spun rayon printed linen	m^2	16%
5516 14 90	---	Other	m^2	16%
	-	*Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5516 21	--	*Unbleached or bleached :*		
5516 21 10	---	Unbleached	m^2	16%
5516 21 20	---	Bleached	m^2	16%
5516 22 00	--	Dyed	m^2	16%
5516 23 00	--	Of yarns of different colours	m^2	16%
5516 24 00	--	Printed	m^2	16%
	-	*Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :*		
5516 31	--	*Unbleached or bleached :*		
5516 31 10	---	Unbleached	m^2	16%
5516 31 20	---	Bleached	m^2	16%
5516 32 00	--	Dyed	m^2	16%
5516 33 00	--	Of yarns of different colours	m^2	16%
5516 34 00	--	Printed	m^2	16%
	-	*Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:*		
5516 41	--	*Unbleached or bleached :*		
5516 41 10	---	Unbleached	m^2	16%
5516 41 20	---	Bleached	m^2	16%
5516 42 00	--	Dyed	m^2	16%
5516 43 00	--	Of yarns of different colours	m^2	16%
5516 44 00	--	Printed	m^2	16%
	-	*Other :*		
5516 91	--	*Unbleached or bleached :*		
5516 91 10	---	Unbleached	m^2	16%
5516 91 20	---	Bleached	m^2	16%
5516 92 00	--	Dyed	m^2	16%
5516 93 00	--	Of yarns of different colours	m^2	16%
5516 94 00	--	Printed	m^2	16%

CHAPTER 56

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

NOTES

1. This Chapter does not cover:

(*a*) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (*e.g.*, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;

(*b*) textile products of heading 5811;

(*c*) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);

(*d*) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); or

(*e*) metal foil on a backing of felt or nonwovens (Section XV).

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

3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 5602 and 5603 do not, however, cover:

(*a*) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent. or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(*b*) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(*c*) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS		
5601 10 00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	kg.	Nil
	- *Wadding; other articles of wadding:*		
5601 21	-- *Of cotton:*		
5601 21 10	--- Absorbent cotton wool	kg.	16%
5601 21 90	--- Other	kg.	16%
5601 22 00	-- Of man-made fibres	kg.	16%
5601 29 00	-- Other	kg.	16%
5601 30 00	- Textile flock and dust and mill neps	kg.	16%
5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED		
5602 10 00	- Needleloom felt and stitch-bonded fibre fabrics	kg.	16%
	- *Other felt, not impregnated, coated, covered or laminated:*		
5602 21 00	-- Of wool or fine animal hair	kg.	16%
5602 29	-- *Of other textile materials :*		
5602 29 10	--- For machines other than cotton machinery	kg.	16%
5602 29 20	--- Of jute (including blended or union jute), other than for machinery	kg.	16%
5602 29 90	--- Other	kg.	16%
5602 90 00	- Other	kg.	16%
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED		
	- *Of man-made filaments:*		
5603 11 00	-- Weighing not more than 25g/m²	kg.	16%
5603 12 00	-- Weighing more than 25g/m² but not more than 70 g/m²	kg.	16%
5603 13 00	-- Weighing more than 70 g/m² but not more than 150 g/m²	kg.	16%
5603 14 00	-- Weighing more than 150 g/m²	kg.	16%
	- *Other :*		
5603 91 00	-- Weighing not more than 25 g/m²	kg.	16%
5603 92 00	-- Weighing more than 25 g/m² but not more than 70 g/m²	kg.	16%
5603 93 00	-- Weighing more than 70 g/m² but not more than 150 g/m²	kg.	16%
5603 94 00	-- Weighing more than 150 g/m²	kg.	16%
5604	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 5404 OR 5405, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS		
5604 10 00	- Rubber thread and cord, textile covered	kg.	16%
5604 20	- *High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated:*		
5604 20 10	--- Imitation gut (nylon) for rackets	kg.	16%
5604 20 90	--- Other	kg.	16%
5604 90 00	- Other	kg.	16%
5605	METALLISED YARN, WHETHER OR NOT GIMPED BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 5404 OR 5405, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL		
5605 00	- *Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal:		
5605 00 10	--- Real zari thread (gold) and silver thread combined with textile thread	kg.	16%
5605 00 20	--- Imitation zari thread	kg.	16%
5605 00 90	--- Other	kg.	16%
5606	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 5404 OR 5405, GIMPED (OTHER THAN THOSE OF HEADING 5605 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN		
5606 00	- *Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn:*		
5606 00 10	--- Trimmings, of cotton	kg.	16%
5606 00 20	--- Trimmings, of man-made fibres	kg.	16%
5606 00 30	--- Trimmings, of zari	kg.	16%
5606 00 90	--- Other	kg.	16%
5607	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS		
5607 10	- *Of jute or other textile bast fibres of heading 5303:*		
5607 10 10	--- Cordage, cable, rope and twine of jute	kg.	Nil
5607 10 90	--- Other	kg.	Nil
	- *Of sisal or other textile fibres of the genus Agave:*		
5607 21 00	-- Binder or baler twine	kg.	16%
5607 29 00	-- Other	kg.	16%
5607 30 00	- Of abaca (Manila hemp or Musa textillis Nee) or other hard (leaf) fibres	kg.	16%
	- *Of polyethylene or polypropylene:*		
5607 41 00	-- Binder or baler twine	kg.	16%
5607 49 00	-- Other	kg.	16%
5607 50	- *Of other synthetic fibres:*		
5607 50 10	--- Nylon fish net twine	kg.	16%
5607 50 20	--- Nylon tyre cord	kg.	16%
5607 50 30	--- Viscose tyre cord	kg.	16%
5607 50 40	--- Nylon rope	kg.	16%
5607 50 90	--- Other	kg.	16%
5607 90	- *Other :*		
5607 90 10	--- Coir, cordage and ropes, other than of cotton	kg.	16%
5607 90 20	--- Cordage, cable, ropes and twine, of cotton	kg.	16%
5607 90 90	--- Other	kg.	16%
5608	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS		
	- *Of man-made textile materials:*		
5608 11	-- *Made up fishing nets:*		
5608 11 10	--- Made up fishing nets of nylon	kg.	Nil
5608 11 90	--- Other	kg.	Nil
5608 19 00	-- Other	kg.	16%
5608 90	- *Other:*		
5608 90 10	--- Of cotton	kg.	16%
5608 90 20	--- Of jute	kg.	16%
5608 90 90	--- Other	kg.	16%
5609	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 5404 OR 5405, TWINE, CORDAGE,		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
5609 00	- *Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included:*		
5609 00 10	--- Products of coir	kg.	16%
5609 00 20	--- Articles made up of cotton yarn	kg.	16%
5609 00 30	--- Articles made up of jute	kg.	16%
5609 00 90	--- Other	kg.	16%

CHAPTER 57

Carpets and other textile floor coverings

NOTES

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

2. This Chapter does not cover floor covering underlays.

3. For the purposes of heading 5702, the term "machines" shall not include manually operated implements, used independently by hand, such as hoking guns, tufting guns and knitting guns.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP		
5701 10 00	- Of wool or fine animal hair	m^2	Nil
5701 90	- *Of other textile materials:*		
5701 90 10	--- Of cotton	m^2	Nil
5701 90 90	--- Other	m^2	Nil
5702	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS		
5702 10 00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m^2	16%
5702 20	- *Floor coverings of coconut fibres (coir):*		
5702 20 10	--- Coir matting, woven	m^2	16%
5702 20 20	--- Coir carpets and other rugs	m^2	16%
5702 20 90	--- Other	m^2	16%
	- *Other, of pile construction, not made up:*		
5702 31	-- *Of wool or fine animal hair:*		
5702 31 10	--- Carpets	m^2	16%
5702 31 20	--- Druggets	m^2	16%
5702 31 30	--- Mats and matting	m^2	16%
5702 31 40	--- Carpeting, floor rugs and the like	m^2	16%
5702 31 90	--- Other	m^2	16%
5702 32	-- *Of man-made textile material:*		
5702 32 10	--- Carpets, carpeting and rugs and the like	m^2	16%
5702 32 20	--- Mats and matting	m^2	16%
5702 32 90	--- Other	m^2	16%
5702 39	-- *Of other textile materials:*		
5702 39 10	--- Carpets and other floor coverings other than durries of cotton	m^2	16%
5702 39 20	--- Carpets and other floor coverings, of silk	m^2	16%
	- *Other, of pile construction, made up:*		
5702 41	-- *Of wool or fine animal hair:*		
5702 41 10	--- Carpets	m^2	16%
5702 41 20	--- Druggets	m^2	16%
5702 41 30	--- Mats and matting	m^2	16%
5702 41 40	--- Other	m^2	16%
5702 42	-- *Of man made textile materials:*		
5702 42 10	--- Carpets, carpeting and rugs	m^2	16%
5702 42 20	--- Mats and mattings	m^2	16%
5702 42 90	--- Other	m^2	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5702 49	-- *Of other textile materials:*		
5702 49 10	--- Carpets and other floor coverings other than durries of cotton	m^2	16%
5702 49 20	--- Carpets and other floor coverings, of silk	m^2	16%
5702 49 90	--- Other	m^2	16%
	- *Other, not of pile construction, not made up:*		
5702 51	-- *Of wool or fine animal hair:*		
5702 51 10	--- Carpets	m^2	16%
5702 51 20	--- Druggets	m^2	16%
5702 51 30	--- Mats and matting	m^2	16%
5702 51 40	--- Other	m^2	16%
5702 52	-- *Of man-made textile materials:*		
5702 52 10	--- Carpets, carpeting and rugs	m^2	16%
5702 52 20	--- Mats and mattings	m^2	16%
5702 52 90	--- Other	m^2	16%
5702 59	-- *Of other textile materials:*		
5702 59 10	--- Carpets and other floor coverings, of cotton other than durries	m^2	16%
5702 59 20	--- Carpets and other floor coverings, of silk	m^2	16%
5702 59 30	--- Place mat and other similar goods	m^2	16%
5702 59 90	--- Other	m^2	16%
	- *Other, not of pile construction, made up:*		
5702 91	-- *Of wool or fine animal hair:*		
5702 91 10	--- Carpets	m^2	16%
5702 91 20	--- Druggets	m^2	16%
5702 91 30	--- Mats and matting	m^2	16%
5702 91 40	--- Other	m^2	16%
5702 92	-- *Of man-made textile materials:*		
5702 92 10	--- Carpets, carpeting and rugs	m^2	16%
5702 92 20	--- Mats and mattings	m^2	16%
5702 92 90	--- Other	m^2	16%
5702 99	-- *Of other textile materials:*		
5702 99 10	--- Carpets and other floor coverings, of cotton other than durries	m^2	16%
5702 99 20	--- Carpets and other floor coverings, of silk	m^2	16%
5702 99 90	--- Other	m^2	16%
5703	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP		
5703 10	- *Of wool or fine animal hair:*		
5703 10 10	--- Carpets	m^2	16%
5703 10 20	--- Mats and matting	m^2	16%
5703 10 90	--- Other	m^2	16%
5703 20	- *Of nylon or other polyamides:*		
5703 20 10	--- Carpets, carpeting and rugs	m^2	16%
5703 20 20	--- 100% polyamide tufted velour, cut pile or loop pile carpet mats with jute, rubber latex or PU foam backing	m^2	16%
5703 20 90	--- Other	m^2	16%
5703 30	- *Of other man-made textile materials:*		
5703 30 10	--- Carpets, carpeting and rugs	m^2	16%
5703 30 20	--- 100% polypropylene carpet mats with jute, rubber, latex or PU foam backing	m^2	16%
5703 30 90	--- Other	m^2	16%
5703 90	- *Of other textile materials:*		
5703 90 10	--- Carpets and other floor coverings, of cotton, other than durries	m^2	16%
5703 90 90	--- Other	m^2	16%
5704	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP		
5704 10 00	- Tiles, having a maximum surface area of 0.3 m^2	m^2	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5704 90	- *Other:*		
5704 90 10	--- Cotton	m^2	16%
5704 90 20	--- woollen, other than artware	m^2	16%
5704 90 90	--- Other	m^2	16%
5705	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP		
5705 00	- *Other carpets and other textile floor coverings, whether or not made up:*		
	--- *Carpets:*		
5705 00 11	---- Of silk	m^2	16%
5705 00 19	---- Other	m^2	16%
	--- *Durries:*		
5705 00 21	---- Durries cotton	m^2	16%
5705 00 22	---- Durries of man-made fibres	m^2	16%
5705 00 23	---- Durries of wool	m^2	16%
5705 00 29	---- Other	m^2	16%
	--- *Of jute:*		
5705 00 31	---- Of blended jute	m^2	16%
5705 00 32	---- Of coir jute	m^2	16%
5705 00 39	---- Other	m^2	16%
	--- *Carpets, carpeting, rugs, mats and mattings:*		
5705 00 41	---- knitted	m^2	16%
5705 00 49	---- Other	m^2	16%
5705 00 90	--- Other	m^2	16%

CHAPTER 58

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

NOTES

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

2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the pu oses of heading 5803, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.

5. For the purposes of heading 5806, the expression "narrow woven fabrics" means:

(*a*) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(*b*) tubular woven fabrics of a flattened width not exceeding 30 cm; and

(*c*) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 5808.

6. In heading 5810, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).

7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

8. In relation to fabrics falling under this Chapter, bleaching, mercerizing, dyeing, printing, waterproofing, shrink-proofing, tentering, heat-setting, crease resistant, organdie processing, any other process or any one or more of these processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5801	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 5802 OR 5806		
5801 10 00	- Of wool or fine animal hair	m^2	16%
	- *Of cotton:*		
5801 21 00	-- Uncut weft pile fabrics	m^2	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5801 22	-- *Cut corduroy:*		
5801 22 10	--- Solely of cotton		
5801 22 90	--- Other	m^2	16%
5801 23 00	-- Other weft pile fabrics	m^2	16%
5801 24 00	-- Warp pile fabrics, 'epingle' (uncut)	m^2	16%
5801 25 00	-- Warp pile fabrics, cut	m^2	16%
5801 26 00	-- Chenille fabrics	m^2	16%
	- *Of man-made fibres:*		
5801 31 00	-- Uncut weft pile fabrics	m^2	16%
5801 32 00	-- Cut corduroy	m^2	16%
5801 33 00	-- Other weft pile fabrics	m^2	16%
5801 34	-- *Warp pile fabrics, 'epingle' (uncut):*		
5801 34 10	--- Velvet	m^2	16%
5801 34 90	--- Other	m^2	16%
5801 35 00	-- Warp pile fabrics, cut	m^2	
5801 36	-- *Chenille fabrics:*		
5801 36 10	--- Carduroys	m^2	16%
5801 36 90	--- Other	m^2	16%
5801 90	-- *Of other textile materials:*		
5801 90 10	--- Pile fabrics and chenille fabrics of silk containing more than 50% by weight of silk, but not containing wool or hair	m^2	16%
5801 90 90	--- Pile fabrics and chenille fabrics not elsewhere specified or included	m^2	16%
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 5703		
	- *Terry towelling and similar woven terry fabrics, of cotton:*		
5802 11 00	-- Unbleached	m^2	16%
5802 19	-- *Other:*		
5802 19 10	--- Bleached	m^2	16%
5802 19 20	--- Piece dyed	m^2	16%
5802 19 30	--- Yarn dyed	m^2	16%
5802 19 40	--- Printed	m^2	16%
5802 19 90	--- Other	m^2	16%
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	m^2	16%
5802 30 00	- Tufted textile fabrics	m^2	16%
5803	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 5806		
5803 10	- *Of cotton:*		
5803 10 10	--- Unbleached	m^2	16%
5803 10 20	--- Bleached	m^2	16%
5803 10 30	--- Piece dyed	m^2	16%
5803 10 40	--- Yarn dyed	m^2	16%
5803 10 50	--- Printed	m^2	16%
5803 10 90	--- Other	m^2	16%
5803 90	- *Of other textile materials:*		
5803 90 10	--- Of silk or silk waste	m^2	16%
5803 90 20	--- Of synthetic fiber	m^2	16%
5803 90 30	--- Of artificial fibre	m^2	16%
5803 90 90	--- Other	m^2	16%
5804	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 6002 TO 6006		
5804 10	- *Tulles and other net fabrics:*		
5804 10 10	--- Of cotton	kg.	16%
5804 10 90	--- Other	kg.	16%
	- *Mechanically made lace:*		
5804 21 00	-- Of man-made fibres	kg.	16%
5804 29	-- *Of other textile materials:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5804 29 10	--- Of cotton	kg.	16%
5804 29 90	--- Other	kg.	16%
5804 30 00	- Hand-made lace	kg.	Nil
5805	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP		
5805 00	- *Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up:*		
5805 00 10	--- Tapestries hand made or needle worked by hand, of cotton	kg.	
5805 00 20	--- Tapestries of jute	kg.	
5805 00 90	--- Other	kg.	
5806	NARROW WOVEN FABRICS OTHER THAN GOODS OF HEADING 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)		
5806 10 00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg.	16%
5806 20 00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg.	16%
	- *Other woven fabrics:*		
5806 31	-- *Of cotton:*		
5806 31 10	--- Typewriter ribbon cloth	kg.	16%
5806 31 20	--- Newar cotton	kg.	16%
5806 31 90	--- Other	kg.	16%
5806 32 00	-- Of man-made fibres	kg.	
5806 39	-- *Of other textile materials:*		
5806 39 10	--- Goat hair puttis tape	kg.	16%
5806 39 20	--- Jute webbing	kg.	16%
5806 39 30	--- Other narrow fabrics of jute	kg.	16%
5806 39 90	--- Other	kg.	16%
5806 40 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg.	16%
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED		
5807 10	- *Woven:*		
5807 10 10	--- Of cotton	kg.	Nil
5807 10 20	--- Of man-made fibre	kg.	Nil
5807 10 90	--- Other	kg.	Nil
5807 90	- *Other:*		
5807 90 10	--- Felt or non-woven	kg.	Nil
5807 90 90	--- Other	kg.	Nil
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES		
5808 10	- *Braids, in the piece:*		
5808 10 10	--- Of cotton	kg.	16%
5808 10 90	--- Other	kg.	16%
5808 90	- *Other:*		
5808 90 10	--- Tapes, ornamental or cotton	kg.	16%
5808 90 20	--- Hair band of narrow fabrics	kg.	16%
5808 90 30	--- Other braids	kg.	16%
5808 90 40	--- Ribbons of rayon with ornamental trimmings	kg.	16%
5808 90 50	--- Saree falls, borders (other than zari), frings of cotton	kg.	16%
5808 90 60	--- Saree falls, borders (other than zari), frings	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	of man-made fibre		
5808 90 90	--- Other	kg.	16%
5809	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 5605, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
5809 00	- *Woven fabrics of metal thread and woven fabrics of metallised yarn of heading* 5605, *of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included:*		
5809 00 10	--- Zari border	kg.	16%
5809 00 90	--- Other	kg.	16%
5810	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS		
5810 10 00	- Embroidery without visible ground	kg.	16%
	- *Other embroidery:*		
5810 91 00	-- Of cotton	kg.	16%
5810 92	-- *Of man-made fibres :*		
5810 92 10	--- Embroidered badges, motifs and the like	kg.	16%
5810 92 90	--- Other	kg.	16%
5810 99 00	-- Of other textile materials	kg.	16%
5811	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 5810		
5811 00	- *Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading* 5810:		
5811 00 10	--- Kantha (multilayer stitched textile fabrics in piece used for bedding, mattress pads or clothing)	m^2	16%
5811 00 20	--- Quilted wadding	m^2	16%
5811 00 90	--- Other	m^2	16%

CHAPTER 59

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

NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter, the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.

2. Heading 5903 applies to:

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

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

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

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

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

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

(*6*) textile products of heading 5811;

(*b*) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.

3. For the purposes of heading 5905, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally heading 5907).

4. For the purposes of heading 5906, the expression "rubberised textile fabrics" means:

(*a*) textile fabrics impregnated, coated, covered or laminated with rubber:

(*i*) weighing not more than 1,500 g/m²; or

(*ii*) weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;

(*b*) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and

(*c*) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.

5. Heading 5907 does not apply to:

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

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

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

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

(*e*) wood veneered on a backing of textile fabrics (heading 4408);

(*f*) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);

(*g*) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or

(*h*) metal foil on a backing of textile fabrics (Section XV).

6. Heading 5910 does not apply to:

(*a*) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(*b*) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 4010).

7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:

(*a*) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:

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

(*ii*) bolting cloth;

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

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

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

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

(*b*) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS		
5901 10	- *Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like:*		
5901 10 10	--- Of cotton	m^2	16%
5901 10 20	--- Prepared painting canvas	m^2	16%
5901 10 90	--- Other	m^2	16%
5901 90	- *Other:*		
5901 90 10	--- Tracing cloth of cotton	m^2	16%
5901 90 20	--- Varnished cambric fabrics (Empire fabrics) tapes	m^2	16%
5901 90 90	--- Other	m^2	16%
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON		
5902 10	- *Of nylon or other polyamides:*		
5902 10 10	--- Impregnated with rubber	m^2	16%
5902 10 90	--- Other	m^2	16%
5902 20	- *Of polyesiers:*		
5902 20 10	--- Impregnated with rubber	m^2	16%
5902 20 90	--- Other	m^2	16%
5902 90	- *Other:*		
5902 30 10	--- Impregnated with rubber	m^2	16%
5902 30 90	--- Other	m^2	16%
5903	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 5902		
5903 10	- *With polyvinyl chloride*:		
5903 10 10	--- Imitation leather fabrics of cotton	m^2	16%
5903 10 90	--- Other	m^2	16%
5903 20	- *With polyurethane:*		
5903 20 10	--- Imitation leather fabrics, of cotton	m^2	16%
5903 20 90	--- Other	m^2	16%
5903 90	- *Other:*		
5903 90 10	--- Of cotton	m^2	16%
5903 90 20	--- Polyethylene laminated jute fabrics	m^2	16%
5903 90 90	--- Other	m^2	16%
5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE		
5904 10 00	- Linoleum	m^2	16%
5904 90	- *Other:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5904 90 10	--- Floor coverings with jute base	m^2	16%
5904 90 90	--- Other	m^2	16%
5905	TEXTILE WALL COVERINGS		
5905 00	- *Textile wall coverings:*		
5905 10 10	--- Fixed on the backing of any material	kg.	16%
5905 10 90	--- Other	kg.	16%
5906	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 5902		
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	kg.	16%
	- *Other:*		
5906 91	-- *Knitted or crocheted:*		
5906 91 10	--- Of cotton	kg.	16%
5906 91 90	--- Of other textile materials	kg.	16%
5906 99	-- *Other:*		
5906 99 10	--- Insulating tape, electrical of cotton	kg.	16%
5906 99 20	--- Rubberised cotton fabrics, other than knitted or crocheted	kg.	16%
5906 99 90	--- Other	kg.	16%
5907	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE		
5907 00	- *Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:*		
	--- *Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks:*		
5907 00 11	---- On the base fabrics of cotton	m^2	16%
5907 00 12	---- On the base fabrics of man-made textile material	m^2	16%
5907 00 19	---- On base fabrics of other textile materials	m^2	16%
	- *Other:*		
5907 00 91	---- Cotton fabrics coated or impregnated with oil or preparations with basis of drying oil	m^2	16%
5907 00 92	---- Other textile fabrics coated or impregnated with oil or oil preparations	m^2	16%
5907 00 93	---- Jute fabrics otherwise impregnated or coated	m^2	16%
5907 00 99	---- Other	m^2	16%
5908	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED		
5908 00	- *Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:*		
5908 00 10	--- Wicks and gas mantle fabrics, of cotton	kg.	16%
5908 00 20	--- Gas mantles of rayon	kg.	16%
5908 00 90	--- Other	kg.	16%
5909	- TEXTILE HOSE PIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS		
5909 00	- *Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials:*		
5909 00 10	--- Of cotton	kg.	16%
5909 00 20	--- Of man-made fibre	kg.	16%
5909 00 90	--- Of other textile materials	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5910	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL		
5910 00	- *Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material:*		
5910 00 10	--- Cotton canvas ply belting	kg.	16%
5910 00 20	--- Rubberised cotton belting	kg.	16%
5910 00 30	--- Other transmission, conveyer or elevator belts or belting of cotton	kg.	16%
5910 00 40	--- Hair belting	kg.	16%
5910 00 50	--- Flax canvas ply belting	kg.	16%
5910 00 60	--- Fibre belt conveyor	kg.	16%
5910 00 90	--- Other	kg.	16%
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER		
5911 10 00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg.	16%
5911 20 00	- Bolting cloth, whether or not made up	m^2	16%
	- *Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):*		
5911 31	-- *Weighing less than 650 g/m²:*		
5911 31 10	--- Felt for cotton textile industries, woven	kg.	16%
5911 31 20	--- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg.	16%
5911 31 30	--- Cotton fabrics and articles used in machinery and plant	kg.	16%
5911 31 40	--- Jute fabrics and articles used in machinery or plant	kg.	16%
5911 31 50	--- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	kg.	16%
5911 31 90	--- Other	kg.	16%
5911 32	-- *Weighing 650 g/m² or more:*		
5911 32 10	--- Felt for cotton textile industries, woven	kg.	16%
5911 32 20	--- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg.	16%
5911 32 30	--- Cotton fabrics and articles used in machinery and plant	kg.	16%
5911 32 40	--- Jute fabrics and articles used in machinery or plant	kg.	16%
5911 32 50	--- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	kg.	16%
5911 32 90	--- Other	kg.	16%
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg.	16%
5911 90	- *Other:*		
5911 90 10	--- Paper maker's felt, woven	kg.	16%
5911 90 20	--- Gaskets, washers, polishing discs and other machinery parts of textile articles	kg.	16%
5911 90 90	--- Other	kg.	16%

CHAPTER 60

Knitted or crocheted fabrics

NOTES

1. This Chapter does not cover:

(*a*) crochet lace of heading 5804;

(*b*) labels, badges or similar articles, knitted or crocheted, of heading 5807; or

(*c*) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 6001.

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

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

4. In relation to fabrics falling under this Chapter, bleaching, mercerizing, dyeing, printing, waterproofing, shrink-proofing, tentering, heat-setting, crease resistant, organdie processing, any other process or any one or more of these processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6001	PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED		
6001 10	- *"Long pile" fabrics:*		
6001 10 10	--- Of cotton	kg.	16%
6001 10 20	--- Of man-made fibres	kg.	16%
6001 10 90	--- Of other textile materials	kg.	16%
	- *Looped pile fabrics:*		
6001 21 00	-- Of cotton	kg.	16%
6001 22 00	-- Of man-made fibres	kg.	16%
6001 29 00	-- Of other textile materials	kg.	16%
	- *Other:*		
6001 91 00	-- Of cotton	kg.	16%
6001 92 00	-- Of man-made fibres	kg.	16%
6001 99	-- *Of other textile materials:*		
6001 99 10	--- Of wool or fine animal hair	kg.	16%
6001 99 90	--- Other	kg.	16%
6002	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001		
6002 40 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg.	16%
6002 90 00	- Other	kg.	16%
6003	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 6001 OR 6002		
6003 10 00	- Of wool or fine animal hair	kg.	16%
6003 20 00	- Of cotton	kg.	16%
6003 30 00	- Of synthetic fibres	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6003 40 00	- Of artificial fibres	kg.	16%
6003 90 00	- Other	kg.	16%
6004	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001		
6004 10 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg.	16%
6004 90 00	- Other	kg.	16%
6005	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 6001 TO 6004		
6005 10 00	- Of wool or fine animal hair	kg.	16%
	- *Of cotton:*		
6005 21 00	-- Unbleached or bleached	kg.	16%
6005 22 00	-- Dyed	kg.	16%
6005 23 00	-- Of yarns of different colours	kg.	16%
6005 24 00	-- Printed	kg.	16%
	- *Of synthetic fibres :*		
6005 31 00	-- Unbleached or bleached	kg.	16%
6005 32 00	-- Dyed	kg.	16%
6005 33 00	-- Of yarns of different colours	kg.	16%
6005 34 00	-- Printed	kg.	16%
	- *Of artificial fibres :*		
6005 41 00	-- Unbleached or bleached	kg.	16%
6005 42 00	-- Dyed	kg.	16%
6005 43 00	-- Of yarns of different colours	kg.	16%
6005 44 00	-- Printed	kg.	16%
6005 90 00	- Other	kg.	16%
6006	OTHER KNITTED OR CROCHETED FABRICS		
6006 10 00	- Of wool or fine animal hair	kg.	16%
	- *Of Cotton:*		
6006 21 00	-- Unbleached or bleached	kg.	16%
6006 22 00	-- Dyed	kg.	16%
6006 23 00	-- Of yarns of different colours	kg.	16%
6006 24 00	-- Printed	kg.	16%
	- *Of synthetic fibres:*		
6006 31 00	-- Unbleached or bleached	kg.	16%
6006 32 00	-- Dyed	kg.	16%
6006 33 00	-- Of yarns of different colours	kg.	16%
6006 34 00	-- Printed	kg.	16%
	- *Of artificial fibres :*		
6006 41 00	-- Unbleached or bleached	kg.	16%
6006 42 00	-- Dyed	kg.	16%
6006 43 00	-- Of yarns of different colours	kg.	16%
6006 44 00	-- Printed	kg.	16%
6006 90 00	- Other	kg.	16%

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

NOTES

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

2. This Chapter does not cover:

(*a*) goods of heading 6212;

(*b*) worn clothing or other worn articles of heading 6309; or

(*c*) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).

3. For the purposes of headings 6103 and 6104:

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

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

(*ii*) one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces or bibs.

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

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

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

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

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

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

(*b*) the term "ensemble" means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retails sale, and comprising:

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

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

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to tract suits or ski suits, of heading 6112.

4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 6105 does not cover sleeveless garments.

5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purpose of heading 6111:

(*a*) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(*b*) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn prinicipally for skiing (cross-country or alpine). They consist either of:

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

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

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

(*ii*) one pair of trousers whether or not extending above waist level, one pair of breeches or one bib and brace overall.

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

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

8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.

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

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

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

11. In relation to a product of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

12. In relation to a product of this Chapter, affixing a brand name on the product, labelling or relabelling of its containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
6101		MEN'S OR BOYS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6103		
6101 10	-	*Of wool or fine animal hair:*		
6101 10 10	---	Of wool	u	16%
6101 10 20	---	Of Kashmir (cashmere) goats	u	16%
6101 10 90	---	Other	u	16%
6101 20 00	-	Of cotton	u	16%
6101 30	-	*Of man-made fibres:*		
6101 30 10	---	Of synthetic fibres	u	16%
6101 30 20	---	Of artificial fibres	u	16%
6101 90	-	*Other:*		
6101 90 10	---	Of silk	u	16%
6101 90 90	---	Other	u	16%
6102		WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6104		
6102 10 00	-	Of wool or fine animal hair	u	16%
6102 20 00	-	Of cotton	u	16%
6102 30	-	*Of man-made fibres:*		
6102 30 10	---	Of synthetic fibres	u	16%
6102 30 20	---	Of artificial fibres	u	16%
6102 90	-	*Other:*		
6102 90 10	---	Of silk	u	16%
6102 90 90	---	Other	u	16%
6103		MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED		
	-	*Suits:*		
6103 11 00	--	Of wool or fine animal hair	u	16%
6103 12 00	--	Of synthetic fibres	u	16%
6103 19	--	*Other:*		
6103 19 10	---	Of silk	u	16%
6103 19 20	---	Of cotton	u	16%
6103 19 30	---	Of artificial fibres	u	16%
6103 19 90	---	Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- *Ensembles:*		
6103 21 00	-- Of wool or fine animal hair	u	16%
6103 22 00	-- Of cotton	u	16%
6103 23 00	-- Of synthetic fibres	u	16%
6103 29	-- *Of other textile materials:*		
6103 29 10	--- Of silk	u	16%
6103 29 20	--- Of artificial fibres	u	16%
6103 29 90	--- Other	u	16%
	- *Jackets and blazers:*		
6103 31 00	-- Of wool or fine animal hair	u	16%
6103 32 00	-- Of cotton	u	16%
6103 33 00	-- Of synthetic fibres	u	16%
6103 39	-- *Of other textile materials:*		
6103 39 10	--- Of silk	u	16%
6103 39 20	--- Of artificial fibres	u	16%
6103 39 90	--- Other	u	16%
	- *Trousers, bib and brace overalls, breeches and shorts:*		
6103 41 00	-- Of wool or fine animal hair	u	16%
6103 42 00	-- Of cotton	u	16%
6103 43 00	-- Of synthetic fibres	u	16%
6103 49	-- *Of other textile materials:*		
6103 49 10	--- Of silk	u	16%
6103 49 20	--- Of artificial fibres	u	16%
6103 49 90	--- Other	u	16%
6104	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED		
	- *Suits:*		
6104 11 00	-- Of wool or fine animal hair	u	16%
6104 12 00	-- Of cotton	u	16%
6104 13 00	-- Of synthetic fibres	u	16%
6104 19	-- *Of other textile materials:*		
6104 19 10	--- Of silk	u	16%
6104 19 20	--- Of artificial fibres	u	16%
6104 19 90	--- Other	u	16%
	- *Ensembles:*		
6104 21 00	-- Of wool or fine animal hair	u	16%
6104 22 00	-- Of cotton	u	16%
6104 23 00	-- Of synthetic fibres	u	16%
6104 29	-- *Of other textile materials:*		
6104 29 10	--- Of silk	u	16%
6104 29 20	--- Of artificial fibres	u	16%
6104 29 90	--- Other	u	16%
	- *Jackets and blazers:*		
6104 31 00	-- Of wool or fine animal hair	u	16%
6104 32 00	-- Of cotton	u	16%
6104 33 00	-- Of synthetic fibres	u	16%
6104 39	-- *Of other textile materials:*		
6104 39 10	--- Of silk	u	16%
6104 39 20	--- Of artificial fibres	u	16%
6104 39 90	--- Other	u	16%
	- *Dresses:*		
6104 41 00	-- Of wool or fine animal hair	u	16%
6104 42 00	-- Of cotton	u	16%
6104 43 00	-- Of synthetic fibres	u	16%
6104 44 00	-- Of artificial fibres	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6104 49	-- *Of other textile materials:*		
6104 49 10	--- Of silk	u	16%
6104 49 90	--- Of other fibres	u	16%
	- *Skirts and divided skirts:*		
6104 51 00	-- Of wool or fine animal hair	u	16%
6104 52 00	-- Of cotton	u	16%
6104 53 00	-- Of synthetic fibres	u	16%
6104 59	-- *Of other textile materials:*		
6104 59 10	--- Of silk	u	16%
6104 59 20	--- Of artificial fibres	u	16%
6104 59 90	--- Of other fibres	u	16%
	- *Trousers, bib and brace overalls, breeches and shorts:*		
6104 61 00	-- Of wool or fine animal hair	u	16%
6104 62 00	-- Of cotton	u	16%
6104 63 00	-- Of synthetic fibres	u	16%
6104 69	-- *Of other textile materials:*		
6104 69 10	--- Of silk	u	16%
6104 69 20	--- Of artificial fibres	u	16%
6104 69 90	--- Other	u	16%
6105	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED		
6105 10	- *Of cotton:*		
6105 10 10	--- Shirts, hand crocheted	u	16%
6105 10 20	--- Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	u	16%
6105 10 90	--- Other	u	16%
6105 20	- *Of man-made fibres:*		
6105 20 10	--- Of synthetic fibres	u	16%
6105 20 20	--- Of artificial fibres	u	16%
6105 90	- *Of other textile materials:*		
6105 90 10	--- Of silk	u	16%
6105 90 90	--- Other	u	16%
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED		
6106 10 00	- Of cotton	u	16%
6106 20	- *Of man-made fibres:*		
6106 20 10	--- Of synthetic fibres	u	16%
6106 20 20	--- Of artificial fibres	u	16%
6106 90	- *Of other textile materials:*		
6106 90 10	--- Of silk	u	16%
6106 90 20	--- Of wool or fine animal hair	u	16%
6106 90 90	--- Other	u	16%
6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
	- *Underpants and briefs:*		
6107.11 00	-- Of cotton	u	16%
6107 12	-- *Of man-made fibres:*		
6107 12 10	--- Of synthetic fibres	u	16%
6107 12 20	--- Of artificial fibres	u	16%
6107 19	-- *Of other textile materials:*		
6107 19 10	--- Of silk	u	16%
6107 19 90	--- Other	u	16%
	- *Night shirts and pyjamas:*		
6107 21 00	-- Of cotton	u	16%
6107 22	-- *Of man-made fibres:*		
6107 22 10	--- Of synthetic fibres	u	16%
6107 22 20	--- Of artificial fibres	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6107 29	-- *Of other textile materials:*		
6107 29 10	--- Of silk	u	16%
6107 29 20	--- Of wool or fine animal hair	u	16%
6107 29 90	--- Other	u	16%
	- *Other:*		
6107 91	-- *Of cotton:*		
6107 91 10	--- Gengis (Vests), other than hand crocheted	u	16%
6107 91 90	--- Other	u	16%
6107 92	-- *Of man-made fibres:*		
6107 92 10	--- Of synthetic fibres	u	16%
6107 92 20	--- Of artificial fibres	u	16%
6107 99	-- *Of other textile materials:*		
6107 99 10	--- Of silk	u	16%
6107 99 20	--- Of wool or fine animal hair	u	16%
6107 99 90	--- Other	u	16%
6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT DRESSES, PYJAMAS, NEGLIGEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
	- *Slips and petticoats:*		
6108 11	-- *Of man-made fibres:*		
6108 11 10	--- Of synthetic fibres	u	16%
6108 11 20	--- Of artificial fibres	u	16%
6108 19	-- *Of other textile materials:*		
6108 19 10	--- Of silk	u	16%
6108 19 20	--- Of cotton	u	16%
6108 19 90	--- Of other fibres	u	16%
	- *Briefs and panties:*		
6108 21 00	-- Of cotton	u	16%
6108 22	-- *Of man-made fibres:*		
6108 22 10	--- Of synthetic fibres	u	16%
6108 22 20	--- Of artificial fibres	u	16%
6108 29	-- *Of other textile materials:*		
6108 29 10	--- Of silk	u	16%
6108 29 90	--- Other	u	16%
	- *Night dresses and pyjamas:*		
6108 31 00	-- Of cotton	u	16%
6108 32	-- *Of man-made fibres:*		
6108 32 10	--- Of synthetic fibres	u	16%
6108 32 20	--- Of artificial fibres	u	16%
6108 39	-- *Of other textile materials:*		
6108 39 10	--- Of silk	u	16%
6108 39 90	--- Other	u	16%
	- *Other:*		
6108 91 00	-- Of cotton	u	16%
6108 92	-- *Of man-made fibres:*		
6108 92 10	--- Of synthetic fibres	u	16%
6108 92 20	--- Of artificial fibres	u	16%
6108 99	-- *Of other textile materials:*		
6108 99 10	--- Of silk	u	16%
6108 99 20	--- Of wool or fine animal hair	u	16%
6108 99 90	--- Of other textile materials	u	16%
6109	T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED		
6109 10 00	- Of cotton	u	16%
6109 90	- *Of other textile materials:*		
6109 90 10	--- Of synthetic fibres	u	16%
6109 90 20	--- Of artificial fibres	u	16%
6109 90 30	--- Of silk	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6109 90 40	--- Of wool or fine animal hair	u	16%
6109 90 90	--- Other	u	16%
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
	- *Of wool or fine animal hair:*		
6110 11	-- *Of wool:*		
6110 11 10	--- Jerseys	u	16%
6110 11 20	--- Sweaters and cardigans	u	16%
6110 11 90	--- Other	u	16%
6110 12 00	-- Of Kashmir (cashmere) goats	u	16%
6110 19 00	-- Other	u	16%
6110 20 00	- Of cotton	u	16%
6110 30	- *Of man-made fibres:*		
6110 30 10	--- Of synthetic fibres	u	16%
6110 30 20	--- Of artificial fibres	u	16%
6110 90 00	- Of other textile materials	u	16%
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
6111 10 00	- Of wool or fine animal hair	kg.	16%
6111 20 00	- Of cotton	kg.	16%
6111 30 00	- Of synthetic fibres	kg.	16%
6111 90	- *Of other textile materials:*		
6111 90 10	--- Of silk	kg.	16%
6111 90 20	--- Of artificial fibres	kg.	16%
6111 90 90	--- Other	kg.	16%
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED		
	- *Track suits:*		
6112 11 00	-- Of cotton	u	16%
6112 12 00	-- Of synthetic fibres	u	16%
6112 19	-- *Of other textile materials:*		
6112 19 10	--- Of silk	u	16%
6112 19 20	--- Of wool or fine animal hair	u	16%
6112 19 30	--- Of artificial fibres	u	16%
6112 19 90	--- Other	u	16%
6112 20	- *Ski suits:*		
6112 20 10	--- Of silk	kg.	16%
6112 20 20	--- Of wool or fine animal hair	kg.	16%
6112 20 30	--- Of cotton	kg.	16%
6112 20 40	--- Of synthetic fibres	kg.	16%
6112 20 50	--- Of artificial fibres	kg.	16%
6112 20 90	--- Other	kg.	16%
	- *Men's or boys' swimwear:*		
6112 31 00	-- Of synthetic fibres	u	16%
6112 39	-- *Of other textile materials:*		
6112 39 10	--- Of silk	u	16%
6112 39 20	--- Of artificial fibres	u	16%
6112 39 90	--- Other	u	16%
	- *Women's or girls' swimwear:*		
6112 41 00	-- Of synthetic fibre	u	16%
6112 49	-- *Of other textile materials:*		
6112 49 10	--- Of silk	u	16%
6112 49 20	--- Of artificial fibres	u	16%
6112 49 90	--- Other	u	16%
6113 00 00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 5903, 5906 OR 5907	kg.	16%
6114	OTHER GARMENTS, KNITTED OR CROCHETED		
6114 10 00	- Of wool or fine animal hair	kg.	16%
6114 20 00	- Of cotton	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6114 30	- *Of man-made fibres:*		
6114 30 10	--- Of synthetic fibres	kg.	16%
6114 30 20	--- Of artificial fibres	kg.	16%
6114 90	- *Of other textile materials:*		
6114 90 10	--- Of silk	kg.	16%
6114 90 90	--- Other	kg.	16%
6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED		
	- *Panty hose and tights:*		
6115 11 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	u	16%
6115 12 00	-- Of synthetic fibres measuring per single yarn 67 decitex or more	u	16%
6115 19	-- *Of other textile materials:*		
6115 19 10	--- Of silk	u	16%
6115 19 20	--- Of wool or fine animal hair	u	16%
6115 19 30	--- Of artificial fibres	u	16%
6115 19 90	--- Other	u	16%
6115 20	- *Women's full-length or knee-length hosiery measuring per single yarn less than 67 decitex:*		
6115 20 10	--- Of cotton	pa	16%
6115 20 90	--- Other	pa	16%
	- *Other:*		
6115 91 00	-- Of wool or fine animal hair	pa	16%
6115 92 00	-- Of cotton	pa	16%
6115 93 00	-- Of synthetic fibres	pa	16%
6115 99	-- *Of other textile materials:*		
6115 99 10	--- Of artificial fibres	pa	16%
6115 99 90	--- Other	pa	16%
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED		
6116 10 00	- Impregnated, coated or covered with plastics or rubber	pa	16%
	- *Other:*		
6116 91 00	-- Of wool or fine animal hair	pa	16%
6616 92 00	-- Of cotton	pa	16%
6116 93 00	-- Of synthetic fibres	pa	16%
6116 99	-- *Of other textile materials:*		
6116 99 10	--- Of artificial fibres	pa	16%
6116 99 90	--- Other	pa	16%
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES		
6117 10	- *Shawls, scarves, mufflers, mantillas, veils and the like:*		
6117 10 10	--- Of silk	u	16%
6117 10 20	--- Of wool	u	16%
6117 10 30	--- Of cotton	u	16%
6117 10 40	--- Of man-made fibres	u	16%
6117 10 90	--- Other	u	16%
6117 20	- *Ties, bow ties and cravats:*		
6117 20 10	--- Of silk	u	16%
6117 20 20	--- Of wool	u	16%
6117 20 30	--- Of cotton	u	16%
6117 20 40	--- Of man-made fibres	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6117 20 90	--- Of other fibres	u	16%
6117 80	- *Other accessories:*		
6117 80 10	--- Of silk	u	16%
6117 80 20	--- Of wool	u	16%
6117 80 30	--- Of cotton	u	16%
6117 80 40	--- Of man-made fibres	u	16%
6117 80 90	--- Other	u	16%
6117 90 00	- Parts	kg.	16%

CHAPTER 62

Articles of apparel and clothing accessories, not knitted or crocheted

NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted (other than those of heading 6212).

2. This Chapter does not cover:

(*a*) worn clothing or other worn articles of heading 6309; or

(*b*) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).

3. For the purposes of headings 6203 and 6204:

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

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

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

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

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

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

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

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

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

(*b*) the term "ensemble" means a set of garments (other than suits and articles of heading 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

— one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

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

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding of compatible size. The term "ensemble" does not apply to track suits and ski suits, of heading 6211.

4. For the purposes of heading 6209:

(*a*) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(*b*) articles which are, *prima facie*, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.

5. Garments which are, *prima facie*, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.

6. For the purposes of heading 6211, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

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

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

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

— one pair of trousers whether or not extending above waistlevel, one pair of breeches or one bib and brace overall.

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

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

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.

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

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

9. Articles of this Chapter may be made of metal thread.

10. In relation to a product of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

11. In relation to a product of this Chapter, affixing a brand name on the product, labelling or relabelling of its containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6201	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES OTHER THAN THOSE OF HEADING 6203		
	- *Overcoats, raincoats, car-coats, capes, cloaks and similar articles:*		
6201 11 00	-- Of wool and fine animal hair	u	16%
6201 12	-- *Of cotton:*		
6201 12 10	--- Raincoats	u	16%
6201 12 90	--- Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6201 13	-- *Of man-made fibres:*		
6201 13 10	--- Raincoats	u	16%
6201 13 90	--- Other	u	16%
6201 19	-- *Of other textile materials:*		
6201 19 10	--- Of silk	u	16%
6201 19 90	--- Of other textile fibres	u	16%
	- *Other:*		
6201 91 00	-- Of wool or fine animal hair	u	16%
6201 92 00	-- Of cotton	u	16%
6201 93 00	-- Of man-made fibres	u	16%
6201 99	-- *Of other textile materials:*		
6201 99 10	--- Of silk	u	16%
6201 99 90	--- Other	u	16%
6202	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 6204		
	- *Overcoats, raincoats, car-coats, capes, cloaks and similar articles:*		
6202 11	-- *Of wool or fine animal hair:*		
6202 11 10	--- Coats	u	16%
6202 11 90	--- Other	u	16%
6202 12 00	-- Of cotton	u	16%
6202 13 00	-- Of man-made fibres	u	16%
6202 19	-- *Of other textile materials:*		
6202 19 10	--- Coats of silk	u	16%
6202 19 20	--- Coats of all other fibres	u	16%
6202 19 90	--- Other	u	16%
	- *Other:*		
6202 91	-- *Of wool or fine animal hair:*		
6202 91 10	--- Wind and ski-jackets, wind-cheaters	u	16%
6202 91 90	--- Other	u	16%
6202 92	-- *Of cotton:*		
6202 92 10	--- Wind and ski-jackets, wind-cheaters	u	16%
6202 92 90	--- Other	u	16%
6202 93	-- *Of man-made fibres:*		
6202 93 10	--- Wind and ski-jackets, wind-cheaters	u	16%
6202 93 90	--- Other	u	16%
6202 99	-- *Of other textile materials:*		
	--- *Of silk:*		
6202 99 11	---- Wind and ski-jackets	u	16%
6202 99 19	---- Other	u	16%
6202 99 90	--- Other	u	16%
6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)		
	- *Suits:*		
6203 11 00	-- Of wool or fine animal hair	u	16%
6203 12 00	-- Of synthetic fibres	u	16%
6203 19	-- *Of other textile materials:*		
6203 19 10	--- Of cotton	u	16%
6203 19 90	--- Other	u	16%
	- *Ensembles:*		
6203 21 00	-- Of wool or fine animal hair	u	16%
6203 22 00	-- Of cotton	u	16%
6203 23 00	-- Of synthetic fibres	u	16%
6203 29 00	-- Of other textile materials	u	16%
	- *Jackets and blazers:*		
6203 31 00	-- Of wool or fine animal hair	u	16%
6203 32 00	-- Of cotton	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6203 33 00	-- Of synthetic fibres	u	16%
6203 39	-- *Of other textile materials:*		
6203 39 10	--- Of silk	u	16%
6203 39 90	--- Other	u	16%
	- *Trousers, bib and brace overalls, breeches and shorts:*		
6203 41 00	-- Of wool or fine animal hair	u	16%
6203 42 00	-- Of cotton	u	16%
6203 43 00	-- Of synthetic fibres	u	16%
6203 49	-- *Of other textile materials:*		
6203 49 10	--- Of silk	u	16%
6203 49 90	--- Other	u	16%
6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)		
	- *Suits:*		
6204 11 00	-- Of wool or fine animal hair	u	16%
6204 12 00	-- Of cotton	u	16%
6204 13 00	-- Of synthetic fibres	u	16%
6204 19	-- *Of other textile materials:*		
	--- *Of silk:*		
6204 19 11	---- Sequinned or beaded with chattons or embroidered	u	16%
6204 19 19	---- Other	u	16%
6204 19 90	--- Of all other fibres	u	16%
	- *Ensembles:*		
6204 21 00	-- Of wool or fine animal hair	u	16%
6204 22	-- *Of cotton:*		
6204 22 10	--- Blouses combined with skirts, trousers or shorts	u	16%
6204 22 90	--- Other	u	16%
6204 23 00	-- Of synthetic fibres	u	16%
6204 29	-- *Of other textile materials:*		
	--- *Of silk:*		
6204 29 11	---- Sequinned or beaded	u	16%
6204 29 19	---- Other	u	16%
6204 29 90	--- Other	u	16%
	- *Jackets and blazers:*		
6204 31 00	-- Of wool or fine animal hair	u	16%
6204 32 00	-- Of cotton	u	16%
6204 33 00	-- Of synthetic fibres	u	16%
6204 39	-- *Of other textile materials:*		
	--- *Of silk:*		
6204 39 11	---- Sequinned or beaded with chattons or embroidered	u	16%
6204 39 19	---- Other	u	16%
6204 39 90	--- Other	u	16%
	- *Dresses:*		
6204 41	-- *Of wool or fine animal hair:*		
6204 41 10	--- House coats and like dresses	u	16%
6204 41 20	--- Blazers	u	16%
6204 41 90	--- Other	u	16%
6204 42	-- *Of cotton:*		
6204 42 10	--- House coats and the like dresses	u	16%
6204 42 20	--- Dresses	u	16%
6204 42 90	--- Other	u	16%
6204 43	-- *Of synthetic fibres:*		
6204 43 10	--- House coats and the like	u	16%
6204 43 90	--- Other	u	16%
6204 44 00	-- Of artificial fibres	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6204 49	-- *Of other textile materials:*		
	--- *Of silk:*		
6204 49 11	---- House coats and the like dresses	u	16%
6204 49 19	---- Other	u	16%
6204 49 90	--- Other	u	16%
	- *Skirts and divided skirts:*		
6204 51 00	-- Of wool or fine animal hair	u	16%
6204 52 00	-- Of cotton	u	16%
6204 53 00	-- Of synthetic fibres	u	16%
6204 59	-- *Of other textile materials:*		
6204 59 10	--- Of silk	u	16%
6204 59 90	--- Other	u	16%
	- *Trousers, bib and brace overalls, breeches and shorts:*		
6204 61	-- *Of wool or fine animal hair:*		
6204 61 10	--- Trousers and shorts	u	16%
6204 61 90	--- Other	u	16%
6204 62 00	-- Of cotton	u	16%
6204 63 00	-- Of synthetic fibres	u	16%
6204 69	-- *Of other textile materials:*		
	--- *Of silk:*		
6204 69 11	---- Sequinned or beaded or embroidered	u	16%
6204 69 19	---- Other	u	16%
6204 69 90	--- Other	u	16%
6205	MEN'S OR BOYS' SHIRTS		
6205 10 00	- Of wool or fine animal hair	u	16%
6205 20 00	- Of cotton	u	16%
6205 30 00	- Of man-made fibres	u	16%
6205 90	- *Of other textile materials:*		
6205 90 10	--- Of silk	u	16%
6205 90 90	--- Other	u	16%
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES		
6206 10	- *Of silk or silk waste:*		
6206 10 10	--- Of silk	u	16%
6206 10 90	--- Other	u	16%
6206 20 00	- Of wool or fine animal hair	u	16%
6206 30 00	- Of cotton	u	16%
6206 40 00	- Of man-made fibres	u	16%
6206 90 00	- Of other textile materials	u	16%
6207	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES		
	- *Underpants and briefs:*		
6207 11 00	-- Of cotton	u	16%
6207 19	-- *Of other textile materials:*		
6207 19 10	--- Of synthetic fibres	u	16%
6207 19 20	--- Of wool	u	16%
6207 19 30	--- Of silk	u	16%
6207 19 90	--- Other	u	16%
	- *Night shirts and pyjamas:*		
6207 21 10	-- Of cotton	u	16%
6207 22 00	-- Of man-made fibres	u	16%
6207 29 00	-- Of other textile materials	u	16%
	- *Other:*		
6207 91	-- *Of cotton:*		
6207 91 10	--- Dressing gowns and bathrobes	u	16%
6207 91 20	--- Under shirts other than hand printed	u	16%
6207 91 90	--- Other	u	16%
6207 92 00	-- Of man-made fibres	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6207 99	-- *Of other textile materials:*		
	--- *Of silk:*		
6207 99 11	---- Dressing gowns and bathrobes	u	16%
6207 99 19	---- Other	u	16%
	--- *Of wool:*		
6207 99 21	---- Dressing gowns and bathrobes	u	16%
6207 99 29	---- Other	u	16%
6207 99 90	--- Other	u	16%
6208	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES		
	- *Slips and petticoats:*		
6208 11 00	-- Of man-made fibres	u	16%
6208 19	-- *Of other textile materials:*		
6208 19 10	--- Of cotton other than hand printed	u	16%
6208 19 90	--- Other	u	16%
	- *Nightdresses and pyjamas:*		
6208 21 00	-- Of cotton	u	16%
6208 22 00	-- Of man-made fibres	u	16%
6208 29	-- *Of other textile materials:*		
6208 29 10	--- Of silk	u	16%
6208 29 20	--- Of wool	u	16%
6208 29 90	--- Other	u	16%
	- *Other:*		
6208 91	-- *Of cotton:*		
6208 91 10	--- Dressing gowns and bathrobes	u	16%
6208 91 90	--- Other	u	16%
6208 92	-- *Of man-made fibres:*		
6208 92 10	--- Dressing gowns and bathrobes	u	16%
6208 92 90	--- Other	u	16%
6208 99	-- *Of other textile materials:*		
6208 99 10	--- Dressing gowns and bathrobes of wool	u	16%
6208 99 20	--- Dressing gowns and bathrobes of silk	u	16%
6208 99 90	--- Other	u	16%
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES		
6209 10 00	- Of wool or fine animal hair	u	16%
6209 20 00	- Of cotton	u	16%
6209 30 00	- Of synthetic fibres	u	16%
6209 90	- *Of other textile materials:*		
6209 90 10	--- Of silk	u	16%
6209 90 90	--- Other	u	16%
6210	GARMENTS, MADE UP OF FABRICS OF HEADING 5602, 5603, 5903, 5906 OR 5907		
6210 10 00	- Of fabrics of heading 5602 or 5603	u	16%
6210 20	- *Other garments, of the type described in sub-headings* 6201 11 *to* 6201 19:		
6210 20 10	--- Outer garments, of rubberised textile fabrics	u	16%
6210 20 20	--- Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	u	16%
6210 20 30	--- Outer garments, of fabrics otherwise impregnated or coated	u	16%
6210 20 90	--- Other	u	16%
6210 30	- *Other garments, of the type described in sub-headings* 6202 11 *to* 6202 19:		
6210 30 10	--- Outer garments, of textiles impregnated, coated, covered or laminated with preparations of cellulose/derivatives and other artificial plastic materials	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6210 30 20	--- Outer garments, of rubberised textile fabrics	u	16%
6210 30 30	--- Outer garments, of fabrics otherwise impregnated	u	16%
6210 30 90	--- Other	u	16%
6210 40	- *Other men's or boys' garments:*		
6210 40 10	--- Bullet proof jacket, bomb disposal jacket and the like	u	16%
6210 40 90	--- Other	u	16%
6210 50 00	- Other women's or girls' garments	u	16%
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS		
	- *Swimwear:*		
6211 11 00	-- Men's or boys'	u	16%
6211 12 00	-- Women's or girls'	u	16%
6211 20 00	- Ski suits	u	16%
	- *Other garments, men's or boys':*		
6211 31 00	-- Of wool or fine animal hair	u	16%
6211 32 00	-- Of cotton	u	16%
6211 33 00	-- Of man-made fibres	u	16%
6211 39 00	-- Of other textile materials	u	16%
	- *Other garments, women's or girls':*		
6211 41 00	-- Of wool or fine animal hair	u	16%
6211 42	-- *Of cotton:*		
6211 42 10	--- Kurta and salwar with or without duppatta	u	16%
6211 42 90	--- Other	u	16%
6211 43 00	-- Of man-made fibres	u	16%
6211 49 00	-- Of Other textile materials	u	16%
6212	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED		
6212 10 00	- Brassieres	u	16%
6212 20 00	- Girdles and panty-girdles	u	16%
6212 30 00	- Corselettes	u	16%
6212 90	- *Other:*		
6212 90 10	--- Suspender belts, braces, suspender garters and the like	u	16%
6212 90 90	--- Other	u	16%
6213	HANDKERCHIEFS		
6213 10 00	- Of silk or silk waste	u	16%
6213 20 00	- Of cotton	u	16%
6213 90	- *Other:*		
6213 90 10	--- Of man-made fibres	u	16%
6213 90 90	--- Of other textile materials	u	16%
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE		
6214 10	- *Of silk or silk waste:*		
6214 10 10	--- Scarves of silk measuring 60 cms or less	u	16%
6214 10 20	--- Shawls, scarves (exceeding 60 cms) and the like	u	16%
6214 10 90	--- Other	u	16%
6214 20	- *Of wool or fine animal hair:*		
6214 20 10	--- Shawls	u	16%
6214 20 20	--- Scarves	u	16%
6214 20 30	--- Mufflers	u	16%
6214 20 90	--- Other	u	16%
6214 30 00	- Of synthetic fibres	u	16%
6214 40 00	- Of artificial fibres	u	16%
6214 90	- *Of other textile materials:*		
6214 90 10	--- Abrabroomal, cotton	u	16%
	--- *Chadars, of cotton:*		
6214 90 21	---- Grey	u	16%
6214 90 22	---- White bleached	u	16%
6214 90 29	---- Other	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- *Odhani, of cotton:*		
6214 90 31	---- Grey	u	16%
6214 90 32	---- White bleached	u	16%
6214 90 39	---- Other	u	16%
6214 90 40	--- Scarves, of cotton	u	16%
6214 90 50	--- Shawls, mufflers and the like, of cotton	u	16%
6214 90 60	--- Shawls, mufflers and the like of man-made fibres	u	16%
6214 90 90	--- Other	u	16%
6215	TIES, BOW TIES AND CRAVATS		
6215 10 00	- Of silk or silk waste	u	16%
6215 20 00	- Of man-made fibres	u	16%
6215 90	- *Of other textile materials:*		
6215 90 10	--- Of cotton	u	16%
6215 90 90	--- Other	u	16%
6216	GLOVES, MITTENS AND MITTS		
6216 00	- *Gloves, mittens and mitts:*		
6216 00 10	--- Of cotton	pa	16%
6216 00 90	--- Other	pa	16%
6217	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 6212		
6217 10	- *Accessories:*		
6217 10 10	--- For articles of apparel of cotton	kg.	16%
6217 10 20	--- For articles of apparel of synthetic fibres	kg.	16%
6217 10 30	--- For articles of apparel of wool	kg.	16%
6217 10 40	--- For articles of apparel of silk	kg.	16%
6217 10 50	--- For articles of apparel of regenerated fibre	kg.	16%
6217 10 60	--- For articles of apparel of other fibres	kg.	16%
6217 10 70	--- Stockings, socks, sockettes and the like of cotton	kg.	16%
6217 10 90	--- Other	kg.	16%
6217 90	- *Parts:*		
6207 90 10	--- Collar cuffs and the like of cotton	kg.	16%
6217 90 20	--- Of silk	kg.	16%
6217 90 30	--- Of wool	kg.	16%
6217 90 40	--- Separately presented removable linings for raincoats and other	kg.	16%
6217 90 90	--- Other	kg.	16%

CHAPTER 63

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

NOTES

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

2. Sub-Chapter I does not cover:

(*a*) goods of Chapters 56 to 62; or

(*b*) worn clothing or other worn articles of heading 6309.

3. Heading 6309 applies only to the following goods:

(*a*) articles of textile materials:

(*i*) clothing and clothing accessories, and parts thereof;

(*ii*) blankets and travelling rugs;

(*iii*) bed linen, table linen, toilet linen and kitchen linen;

(*iv*) furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805.

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

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

(*i*) they must show signs of appreciable wear, and

(*ii*) they must be presented in bulk or in bales, sacks or similar packings.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	I.—OTHER MADE UP TEXTILE ARTICLES		
6301	BLANKETS AND TRAVELLING RUGS		
6301 10 00	- Electric blankets	u	16%
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	u	16%
6301 30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	u	16%
6301 40 00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	u	16%
6301 90	- *Other blankets and travelling rugs:*		
6301 90 10	--- Jute blankets including blankets of blended jute	u	16%
6301 90 90	--- Other	u	16%
6302	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN		
6302 10	- *Bed linen, knitted or crocheted:*		
6302 10 10	--- Of cotton	kg.	16%
6302 10 90	--- Other	kg.	16%
	- *Other bed linen, printed:*		
6302 21 00	-- Of cotton	kg.	16%
6302 22 00	-- Of man-made fibres	kg.	16%
6302 29 00	-- Of other textile materials	kg.	16%
	- *Other bed linen:*		
6302 31 00	-- Of cotton	kg.	16%
6302 32 00	-- Of man-made fibres	kg.	16%
6302 39 00	-- Of other textile materials	kg.	16%
6302 40	- *Table linen, knitted or crocheted:*		
6302 40 10	--- Of silk	kg.	16%
6302 40 20	--- Of wool or fine animal hair	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6302 40 30	--- Of cotton	kg.	16%
6302 40 40	--- Of man-made fibres	kg.	16%
6302 40 90	--- Other	kg.	16%
	- *Other table linen:*		
6302 51 00	-- Of cotton	kg.	16%
6302 52 00	-- Of flax	kg.	16%
6302 53 00	-- Of man-made fibres	kg.	16%
6302 59 00	-- Of other textile materials	kg.	16%
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg.	16%
	- *Other:*		
6302 91 00	-- Of cotton	kg.	16%
6302 92 00	-- Of flax	kg.	16%
6302 93 00	-- Of man-made fibres	kg.	16%
6302 99 00	-- Of other textile materials	kg.	16%
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES		
	- *Knitted or crocheted:*		
6203 11 00	-- Of cotton	kg.	16%
6203 12 00	-- Of synthetic fibres	kg.	16%
6203 19 00	-- Of other textile materials	kg.	16%
	- *Other:*		
6303 91 00	-- Of cotton	kg.	16%
6303 92 00	-- Of synthetic fibres	kg.	16%
6303 99	-- *Of other textile materials:*		
6303 99 10	--- Silk shower curtains	kg.	16%
6303 99 90	--- Other	kg.	16%
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 9404		
	- *Bedspreads:*		
6304 11 00	-- Knitted or crocheted	u	16%
6304 19	-- *other:*		
6304 19 10	--- Bedsheets and bedcovers, of cotton	u	16%
6304 19 20	--- Bedspreads of silk	u	16%
6304 19 30	--- Bedsheets and bedcovers of man-made fibres	u	16%
6304 19 90	--- Other	u	16%
	- *Other:*		
6304 91	-- *Knitted or crocheted:*		
6304 91 10	--- Silk belt	u	16%
6304 91 20	--- Woollen cushion cover	u	16%
6304 91 90	--- Other	u	16%
6304 92	-- *Not knitted or crocheted, of cotton:*		
6304 92 10	--- Counterpanes	u	16%
6304 92 20	--- Napkins	u	16%
6304 92 30	--- Pillow case and pillow slip	u	16%
6304 92 40	--- Tablecloth and table cover	u	16%
6304 92 50	--- Terry towel	u	16%
6304 92 60	--- Towels, other than terry towel	u	16%
6304 92 70	--- Mosquito nets	u	16%
6304 92 80	--- Cushion covers	u	16%
6304 92 90	--- Other furnishing articles	u	16%
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	u	16%
6304 99	-- *Not knitted or crocheted, of other textile material:*		
6304 99 10	--- Silk cushion covers	u	16%
6304 99 90	--- Other	u	16%
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS		
6305 10	- *Of jute or of other textile bast fibres of heading* 5303:		
6305 10 10	--- Jute bagging for raw cotton	kg.	16%
6305 10 20	--- Jute corn (grains) sacks	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6305 10 30	--- Jute hessian bags	kg.	16%
6305 10 40	--- Jute sacking bags	kg.	16%
6305 10 50	--- Jute wool sacks	kg.	16%
6305 10 60	--- Plastic coated or paper cum polythene lined jute bags and sacks	kg.	16%
6305 10 70	--- Paper laminated hessian jute	kg.	16%
6305 10 80	--- Jute soil savers	kg.	16%
6305 10 90	--- Other	kg.	16%
6305 20 00	- Of cotton	kg.	16%
	- *Of man-made textile materials:*		
6305 32 00	-- Flexible intermediate bulk containers	kg.	16%
6305 33 00	-- Other, of polyethylene or polypropylene strip or the like	kg.	16%
6305 39 00	-- Other	kg.	16%
6305 90 00	- Of other textile materials	kg.	16%
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS		
	- *Tarpaulins, awnings and sunblinds:*		
6306 11 00	-- Of cotton	kg.	16%
6306 12 00	-- Of synthetic fibres	kg.	16%
6306 19	-- *Of other textile materials:*		
6306 19 10	--- Jute tarpaulins (including DW tarpaulin)	kg.	16%
6306 19 20	--- Blinds or awnings of coir	kg.	16%
6306 19 30	--- Venetian or Austrian blinds	kg.	16%
6306 19 90	--- Other	kg.	16%
	- *Tents:*		
6306 21 00	-- Of cotton	kg.	16%
6306 22 00	-- Of synthetic fibres	kg.	16%
6306 29	-- *Of other textile materials:*		
6306 29 10	--- Of jute	kg.	16%
6306 29 90	--- Other	kg.	16%
	- *Sails:*		
6306 31 00	-- Of synthetic fibres	kg.	16%
6306 39	-- *Of other textile materials:*		
6306 39 10	--- Of cotton	kg.	16%
6306 39 90	--- Other	kg.	16%
	- *Pneumatic mattresses:*		
6306 41 00	-- Of cotton	u	16%
6306 49 00	-- Of other textile materials	u	16%
	- *Other:*		
6306 91 00	-- Of cotton	kg.	16%
6306 99 00	-- Of other textile materials	kg.	16%
6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS		
6307 10	- *Floor-cloths, dish-cloths, dusters and similar cleaning cloths:*		
6307 10 10	--- Of cotton	kg.	16%
6307 10 20	--- Of man-made fibres	kg.	16%
6307 10 90	--- Other	kg.	16%
6307 20	- *Life-jackets and life-belts:*		
6307 20 10	--- Of cotton	kg.	16%
6307 20 90	---- Other	kg.	16%
6307 90	- *Other:*		
	--- *Dress materials hand printed:*		
6307 90 11	---- Of cotton	kg.	16%
6307 90 12	---- Of silk	kg.	16%
6307 90 13	---- Of man-made fibres	kg.	16%
6307 90 19	---- Other	kg.	16%
6307 90 20	--- Made up articles of cotton	kg.	16%
6307 90 90	--- Other	kg.	16%
	II.—SETS		
6308 00 00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES,	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE		
	III.—WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6309 00 00	WORN CLOTHING AND OTHER WORN ARTICLES	kg.	
6310	USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS		
6310 10	- *Sorted:*		
6310 10 10	--- Woollen rags	kg.	
6310 10 20	--- Cotton rags	kg.	
6310 10 30	--- Gunny cuttings	kg.	
6310 10 90	--- Other	kg.	
	- *Other:*		
6310 90 10	--- Woollen rags	kg.	
6310 90 20	--- Cotton rags	kg.	
6310 90 30	--- Gunny cuttings	kg.	
6310 90 40	--- Synthetic rags	kg.	
6310 90 90	--- Other	kg.	

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS, ARTICLES OF HUMAN HAIR

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

NOTES

1. This Chapter does not cover:

(*a*) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(*b*) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(*c*) worn footwear of heading 6309;

(*d*) articles of asbestos (heading 6812);

(*e*) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); or

(*f*) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 6406, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 9606.

3. For the purposes of this Chapter:

(*a*) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(*b*) the term "leather" refers to the goods of headings 4107 and 4112 to 4114.

4. Subject to Note 3 to this Chapter:

(*a*) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories of reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(*b*) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

SUB-HEADING NOTE

For the purposes of sub-headings 6402 12, 6402 19, 6403 12, 6403 19 and 6404 11, the expression "sports footwear" applies only to:

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

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

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6401	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES		
6401 10	- *Footwear incorporating a protective metal toe-cap:*		
6401 10 10	--- Of rubber	pa	16%
6401 10 90	--- Other	pa	16%
	- *Other footwear :*		
6401 91	-- *Covering the knee:*		
6401 91 10	--- Of rubber	pa	16%
6401 91 90	--- Other	pa	16%
6401 92	-- *Covering the ankle but not covering the knee:*		
6401 92 10	--- Of rubber	pa	16%
6401 92 90	--- Other	pa	16%
6401 99	-- *Other:*		
6401 99 10	--- Of rubber	pa	16%
6401 99 90	--- Other	pa	16%
6402	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS		
	- *Sports footwear :*		
6402 12	-- *Ski-boots, cross-country ski footwear and snowboard boots:*		
6402 12 10	--- Of rubber	pa	16%
6402 12 90	--- Other	pa	16%
6402 19	-- *Other :*		
6402 19 10	--- Of rubber	pa	16%
6402 19 90	--- Other	pa	16%
6402 20	- *Footwear with upper straps or thongs assembled to the sole by means of plugs:*		
6402 20 10	--- Of rubber	pa	16%
6402 20 90	--- Other	pa	16%
6402 30	- *Other footwear, incorporating a protective metal toe-cap:*		
6402 30 10	--- Of rubber	pa	16%
6402 30 90	--- Other	pa	16%
	- *Other footwear :*		
6402 91	-- *Covering the ankle:*		
6402 91 10	--- Of rubber	pa	16%
6402 91 90	--- Other	pa	16%
6402 99	-- *Other:*		
6402 99 10	--- Of rubber	pa	16%
6402 99 90	--- Other	pa	16%
6403	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER		
	- *Sports footwear :*		
6403 12 00	-- Ski-boots, cross-country ski footwear and snowboard boots	pa	16%
6403 19	-- *Other:*		
6403 19 10	--- With outer soles of leather	pa	16%
6403 19 20	--- With outer soles of rubber	pa	16%
6403 19 90	--- Other	pa	16%
6403 20	- *Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:*		
	--- *All leather, closed toe:*		
6403 20 11	---- For men	pa	16%
6403 20 12	---- For women	pa	16%
6403 20 13	---- For children	pa	16%
6403 20 19	---- Other	pa	16%
	--- *All leather, open toe:*		
6403 20 21	---- For men	pa	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6403 20 22	---- For women	pa	16%
6403 20 23	---- For children	pa	16%
6403 20 29	---- Others	pa	16%
6403 20 30	--- Of leather soles with embroidered uppers	pa	16%
6403 20 40	--- Kolapuri chappals and similar footwear	pa	16%
6403 20 90	--- Other	pa	16%
6403 30 00	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	pa	16%
6403 40 00	- Other footwear, incorporating a protective metal toe-cap	pa	16%
	- *Other footwear, with outer soles of leather :*		
6403 51	-- *Covering the ankle:*		
	--- *All leather shoes:*		
6403 51 11	---- For men	pa	16%
6403 51 12	---- For women	pa	16%
6403 51 13	---- For children	pa	16%
6403 51 19	---- Other	pa	16%
6403 51 90	--- Other	pa	16%
6403 59	-- *Other:*		
6403 59 10	--- For men	pa	16%
6403 59 20	--- For women	pa	16%
6403 59 30	--- For children	pa	16%
6403 59 90	--- Other	pa	16%
	- *Other footwear:*		
6403 91	-- *Covering the ankle:*		
6403 91 10	--- Leather boots and other footwear with rubber sole	pa	16%
6403 91 20	--- Leather footwear with plastic and synthetic sole	pa	16%
6403 91 90	--- Other	pa	16%
6403 99	-- *Other:*		
6403 99 10	--- Leather sandals with rubber sole	pa	16%
6403 99 20	--- Leather sandals with plastic or synthetic sole	pa	16%
6403 99 90	--- Other	pa	16%
6404	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS		
	- *Footwear with outer soles of rubber or plastics :*		
6404 11	-- *Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:*		
6404 11 10	--- Of rubber sole with canvas upper	pa	16%
6404 11 20	--- Of rubber sole with leather cloth uppers	pa	16%
6404 11 90	--- Other	pa	16%
6404 19	-- *Other:*		
6404 19 10	--- Of rubber sole with canvas upper	pa	16%
6404 19 20	--- Of rubber sole with leather cloth uppers	pa	16%
6404 19 90	--- Other	pa	16%
6404 20 00	- Footwear with outer soles of leather or composition leather	pa	16%
6405	OTHER FOOTWEAR		
6405 10 00	- With uppers of leather or composition leather	pa	16%
6405 20 00	- With uppers of textile materials	pa	16%
6405 90 00	- Other	pa	16%
6406	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF		
6406 10	- *Uppers and parts thereof, other than stiffeners:*		
6406 10 10	--- Embroidered uppers of textile materials	kg.	16%
6406 10 20	--- Leather uppers (prepared)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6406 10 30	--- Goat lining	kg.	16%
6406 10 40	--- Sheep lining	kg.	16%
6406 10 90	--- Other	kg.	16%
6406 20 00	- Outer soles and heels, of rubber or plastics	kg.	16%
	- *Other:*		
6406 91 00	-- Of wood	kg.	16%
6406 99	-- *Of other materials:*		
6406 99 10	--- Leather parts of footwear, other than soles and prepared uppers	kg.	16%
6406 99 20	--- Leather soles	kg.	16%
6406 99 30	--- Gaiters, leggings and similar articles	kg.	16%
6406 99 40	--- Parts of gaiters, leggings and similar articles	kg.	16%
6406 99 90	--- Other	kg.	16%

CHAPTER 65

Headgear and parts thereof

NOTES

1. This Chapter does not cover:

(*a*) worn headgear of heading 6309;

(*b*) asbestos headgear (heading 6812); or

(*c*) dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6501	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT		
6501 00	- *Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt:*		
6501 00 10	--- Of cotton	kg.	16%
6501 00 20	--- Of wool and fur felt	kg.	16%
6501 00 90	--- Other	kg.	16%
6502	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED		
6502 00	- *Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed:*		
6502 00 10	--- Of cotton	kg.	16%
6502 00 20	--- Of wool	kg.	16%
6502 00 90	--- Other	kg.	16%
6503 00 00	FELT HATS AND OTHER FELT HEADGEAR, MADE FROM THE HAT BODIES, HOODS OR PLATEAUX OF HEADING 6501, WHETHER OR NOT LINED OR TRIMMED	u	16%
6504 00 00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	kg.	16%
6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED		
6505 10 00	- Hair-nets	kg.	16%
6505 90 00	- Other	kg.	16%
6506	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED		
6506 10	- *Safety headgear:*		
6506 10 10	--- Speed glass welding helmets or other helmets meant for industrial use	u	16%
6506 10 90	--- Other	u	16%
	- *Other:*		
65 06 91 00	-- Of rubber or of plastics	kg.	16%
6506 92 00	-- Of furskin	kg.	16%
6506 99 00	-- Of other materials	kg.	16%
6507 00 00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	kg.	16%

CHAPTER 66

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

NOTES

1. This Chapter does not cover:

(*a*) measure walking-sticks or the like (heading 9017);

(*b*) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(*c*) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6601	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)		
6601 10 00	- Garden or similar umbrellas	u	16%
	- *Other*:		
6601 91 00	-- Having a telescopic shaft	u	16%
6601 99 00	-- Other	u	16%
6602 00 00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE	u	16%
6603	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 6601 TO 6602		
6603 10	- *Handles and knobs*:		
6603 10 10	--- Umbrella handles with or without stems, plastic	kg.	16%
6603 10 90	--- Other	kg.	16%
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	kg.	16%
6603 90	- *Other*:		
6603 90 10	--- Umbrella ribs	kg.	16%
6603 90 90	--- Other	kg.	16%

CHAPTER 67

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

NOTES

1. This Chapter does not cover:

(*a*) straining cloth of human hair (heading 5911);

(*b*) floral motifs of lace, of embroidery or other textile fabric (Section XI);

(*c*) footwear (Chapter 64);

(*d*) headgear or hair-nets (Chapter 65);

(*e*) toys, sports requisites or carnival articles (Chapter 95); or

(*f*) feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 6701 does not cover:

(*a*) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);

(*b*) articles of apparel or clothing accessories in which feathers or down constitute not more than mere trimming or padding; or

(*c*) artificial flowers or foliage or parts thereof or made up articles of heading 6702.

3. Heading 6702 does not cover:

(*a*) articles of glass (Chapter 70);

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

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6701	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 0505 AND WORKED QUILLS AND SCAPES)		
6701 00	- *Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes):*		
6701 00 10	--- Feather dusters	kg.	-
6701 00 90	--- Other	kg.	-
6702	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT		
6702 10	- *Of plastics:*		
6702 10 10	--- Decorative plants	kg.	16%
6702 10 90	--- Other	kg.	16%
6702 90	- *Of other materials:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6702 90 10	--- Of jute	kg.	16%
6702 90 90	--- Other	kg.	16%
6703	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE		
6703 00	- *Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like:*		
6703 00 10	--- Human hair, dressed, thinned, bleached or otherwise worked	kg.	16%
6703 00 20	--- Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	kg.	16%
6704	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED		
	- *Of synthetic textile materials:*		
6704 11 00	-- Complete wigs	kg.	16%
6704 19	-- *Other:*		
6704 19 10	--- Hair nets	kg.	16%
6704 19 90	--- Other	kg.	16%
6704 20	- *Of human hair:*		
6704 20 10	--- Wigs	kg.	16%
6704 20 20	--- Hair nets	kg.	16%
6704 20 90	--- Other	kg.	16%
6704 90 00	- Of other materials	kg.	16%

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

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

NOTES

1. This Chapter does not cover:

(*a*) goods of Chapter 25;

(*b*) coated, impregnated or covered paper and paperboard of heading 4810 or 4811 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper and paperboard);

(*c*) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(*d*) articles of Chapter 71;

(*e*) tools or parts of tools, of Chapter 82;

(*f*) lithographic stones of heading 8442;

(*g*) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;

(*h*) dental burrs (heading 9018);

(*ij*) articles of Chapter 91 (for example, clocks and clock cases);

(*k*) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(*l*) articles of Chapter 95 (for example, toys, games and sports requisites); or

(*m*) articles of heading 9602, if made of materials specified in Note 2 (*b*) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates).

2. In heading 6802, the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6801 00 00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	kg.	16%
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 6801; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE)		
6802 10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- *Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :*		
6802 21	-- *Marble, travertine and alabaster:*		
6802 21 10	--- Marble blocks or tiles	kg.	16%
6802 21 20	--- Marble monumental stone	kg.	16%
6802 21 90	--- Other	kg.	16%
6802 22 00	-- Other calcareous stone	kg.	16%
6802 23	-- *Granite:*		
6802 23 10	--- Granite blocks or tiles	kg.	16%
6802 23 90	--- Other	kg.	16%
6802 29 00	-- Other stone	kg.	16%
	- *Other:*		
6802 91 00	-- Marble, travertine and alabaster	kg.	16%
6802 92 00	-- Other calcareous stone	kg.	16%
6802 93 00	-- Granite	kg.	16%
6802 99 00	-- Other stone	kg.	16%
6803 00 00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	kg.	16%
6804	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS		
6804 10 00	- Millstones and grindstones for milling, grinding or pulping	kg.	16%
	- *Other millstones, grindstones, grinding wheels and the like:*		
6804 21	-- *Of agglomerated synthetic or natural diamond:*		
6804 21 10	--- Diamond impregnated wheels	kg.	16%
6804 21 90	--- Other	kg.	16%
6804 22	-- *Of other agglomerated abrasives or of ceramics:*		
6804 22 10	--- Grinding wheels of synthetic abrasives	kg.	16%
6804 22 20	--- Grinding wheels of other materials	kg.	16%
6804 22 90	--- Other	kg.	16%
6804 23	-- *Of natural stone:*		
6804 23 10	--- Grinding wheels made of natural stone	kg.	16%
6804 23 90	--- Other	kg.	16%
6804 30	- *Hand sharpening or polishing stones:*		
6804 30 10	--- Polishing stones	kg.	16%
6804 30 20	--- Sharpening stones	kg.	16%
6805	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP		
6805 10	- *On a base of woven textile fabric only:*		
6805 10 10	--- Abrasive cloth	kg.	16%
6805 10 90	--- Other	kg.	16%
6805 20	- *On a base of paper or paperboard only:*		
6805 20 10	--- Emery or corundum coated paper	kg.	16%
6805 20 20	--- Flint coated paper	kg.	16%
6805 20 30	--- Glass or sand coated paper	kg.	16%
6805 20 40	--- Other abrasive paper	kg.	16%
6805 20 90	--- Other	kg.	16%
6805 30 00	- On a base of other materials	kg.	16%
6806	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 6811 OR 6812 OR OF CHAPTER 69		
6806 10 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg.	16%
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg.	16%
6806 90 00	- Other	kg.	16%
6807	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH)		
6807 10	- *In-rolls:*		
6807 10 10	--- Tarfelt roofing	kg.	16%
6807 10 90	--- Other	kg.	16%
6807 90	- *Other:*		
6807 90 10	--- Tarfelt roofing	kg.	16%
6807 90 90	--- Other	kg.	16%
6808 00 00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	kg.	16%
6809	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER		
	- *Boards, sheets, panels, tiles and similar articles, not ornamented :*		
6809 11 00	-- Faced or reinforced with paper or paperboard only	kg.	16%
6809 19 00	-- Other	kg.	16%
6809 90 00	- Other articles	kg.	16%
6810	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED		
	- *Tiles, flagstones, bricks and similar articles:*		
6810 11	-- *Building blocks and bricks:*		
6810 11 10	--- Cement bricks	kg.	16%
6810 11 90	--- Other	kg.	16%
6810 19	-- *Other:*		
6810 19 10	--- Cement tiles for mosaic	kg.	16%
6810 19 90	--- Other	kg.	16%
	- *Other articles:*		
6810 91 00	-- Prefabricated structural components for building or civil engineering	kg.	16%
6810 99	-- *Other:*		
6810 99 10	--- Concrete boulder	kg.	16%
6810 99 90	--- Other	kg.	16%
6811	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE		
6811 10 00	- Corrugated sheets	kg.	16%
6811 20	- *Other sheets, panels, tiles and similar articles:*		
6811 20 10	--- Asbestos-cement sheets	kg.	16%
6811 20 20	--- Asbestos-cement tiles	kg.	16%
6811 20 90	--- Other	kg.	16%
6811 30	- *Tubes, pipes and tube or pipe fittings:*		
6811 30 10	--- Asbestos-cement pipes	kg.	16%
6811 30 90	--- Other	kg.	16%
6811 90 00	- Other articles	kg.	16%
6812	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 6811 OR 6813		
6812 50 00	- Clothing, clothing accessories, footwear and headgear	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6812 60	- *Paper, millboard and felt:*		
	--- *Millboard:*		
6812 60 11	---- Asbestos	kg.	16%
6812 60 19	---- Other	kg.	16%
6812 60 90	--- Other	kg.	16%
6812 70 00	- Compressed asbestos fibre jointing, in sheets or rolls	kg.	16%
6812 90	- *Other:*		
	--- *Lagging compounds:*		
6812 90 11	---- Asbestos	kg.	16%
6812 90 19	---- Other	kg.	16%
	--- *Asbestos packing joints and gaskets:*		
6812 90 21	---- Packing joints	kg.	16%
6812 90 22	---- Gaskets	kg.	16%
6812 90 90	--- Other	kg.	16%
6813	FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS		
6813 10 00	- Brake linings and pads	kg.	16%
6813 90	- *Other:*		
6813 90 10	--- Asbestos friction materials	kg.	16%
6813 90 90	--- Other	kg.	16%
6814	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS		
6814 10	- *Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support:*		
6814 10 10	--- Cut mica condenser films or plates	kg.	16%
6814 10 20	--- Sheets and strips cut to shape	kg.	16%
6814 10 30	--- Washers and discs	kg.	16%
6814 10 90	--- Other	kg.	16%
6814 90	- *Other:*		
6814 90 10	--- Mica stacked units	kg.	16%
6814 90 20	--- Silvered mica, capacitor plates or silvered mica plates	kg.	16%
6814 90 30	--- Micanite and all sorts of built up mica	kg.	16%
6814 90 40	--- Micapaper or reconstituted mica paper	kg.	16%
6814 90 50	--- Moulded glass bonded or glass bonded mica	kg.	16%
6814 90 60	--- Mica bricks	kg.	16%
6814 90 90	--- Other	kg.	16%
6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED		
6815 10	- *Non-electrical articles of graphite or other carbon:*		
6815 10 10	--- Graphite filter candle	kg.	16%
6815 10 20	--- Non-electrical articles of graphite	kg.	16%
6815 10 90	--- Other	kg.	16%
6815 20 00	- Articles of peat	kg.	16%
	- *Other articles:*		
6815 91 00	-- Containing magnesite, dolomite or chromite	kg.	16%
6815 99	-- *Other:*		
6815 99 10	--- Bricks and tiles of fly ash	kg.	16%
6815 99 20	--- Sanitary wares, kitchen wares and other made up articles of fly ash	kg.	16%
6815 99 90	--- Other	kg.	16%

CHAPTER 69

Ceramic products

NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.

2. This Chapter does not cover :

(*a*) products of heading 2844;

(*b*) articles of heading 6804;

(*c*) articles of Chapter 71 (for example, imitation jewellery);

(*d*) cermets of heading 8113;

(*e*) articles of Chapter 82;

(*f*) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;

(*g*) artificial teeth (heading 9021);

(*h*) articles of Chapter 91 (for example, clocks and clock cases);

(*ij*) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(*k*) articles of Chapter 95 (for example, toys, games and sports requisites); or

(*l*) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes).

3. In relation to products of heading 6908, 6909, 6911, 6912 and 6913, the process of printing, decorating or ornamenting shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	I —GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
6901	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS		
6901 00	- *Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths:*		
6901 00 10	--- Bricks	mt	Nil
6901 00 20	--- Blocks	mt	16%
6901 00 30	--- Tiles	mt	16%
6901 00 90	--- Other	mt	16%
6902	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS		
6902 10	- *Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3:*		
6902 10 10	--- Magnesite bricks and shapes	mt	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6902 10 20	--- Chrome magnesite bricks	mt	16%
6902 10 30	--- Magnesite chrome bricks and shapes	mt	16%
6902 10 40	--- Magnesia carbon bricks and shapes	mt	16%
6902 10 50	--- Direct bonded basic bricks and shapes	mt	16%
6902 10 90	--- Other	mt	16%
6902 20	- *Containing by weight more than 50% of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products:*		
6902 20 10	--- Silica bricks and shapes	mt	16%
6902 20 20	--- High alumina bricks and shapes	mt	16%
6902 20 30	--- Alumina carbon bricks and shapes	mt	16%
6902 20 40	--- Silicon Carbide bricks and shapes	mt	16%
6902 20 50	--- Mullite bricks	mt	16%
6902 20 90	--- Other	mt	16%
6902 90	- *Other:*		
6902 90 10	--- Fire clay bricks and shapes	mt	16%
6902 90 20	--- Graphite bricks and shapes	mt	16%
6902 90 30	--- Vermiculite insulation bricks	mt	16%
6902 90 40	--- Clay graphite stopper heads	mt	16%
6902 90 90	--- Other	mt	16%
6903	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS		
6903 10	- *Containing by weight more than 50% of graphite or other carbon or of a mixture of these products :*		
6903 10 10	--- Magnesia carbon bricks, shapes and graphetised alumina	mt	16%
6903 10 90	--- Other	mt	16%
6903 20	- *Containing by weight more than 50% of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2):*		
6903 20 10	--- Silicon carbide crucibles	mt	16%
6903 20 90	--- Other	mt	16%
6903 90	- *Other:*		
6903 90 10	--- Zircon or zircon-mullite refractories	mt	16%
6903 90 20	--- Basalt tiles	mt	16%
6903 90 30	--- Ceramic fibres	mt	16%
6903 90 40	--- Monolithics or castables (fire-clay, basic, silica, high alumina, insulating)	mt	16%
6903 90 90	--- Other	mt	16%
	II.—OTHER CERAMIC PRODUCTS		
6904	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE		
6904 10 00	- Building bricks	Tu	16%
6904 90 00	- Other	mt	16%
6905	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS		
6905 10 00	- Roofing tiles	mt	16%
6905 90 00	- Other	mt	16%
6906 00 00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	mt	16%
6907	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING		
6907 10	- *Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6907 10 10	--- Vitrified tiles, whether polished or not	m^2	16%
6907 10 90	--- Other	m^2	16%
6907 90	- *Other:*		
6907 90 10	--- Vitrified tiles, whether polished or not	m^2	16%
6907 90 90	--- Other	m^2	16%
6908	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING		
6908 10	- *Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:*		
6908 10 10	--- Ceramic mosaic cubes	m^2	16%
6908 10 20	--- Ceramic mosaic tiles	m^2	16%
6908 10 90	--- Other	m^2	16%
6908 90	- *Other:*		
6908 90 10	--- Ceramic mosaic cubes	m^2	16%
6908 90 20	--- Ceramic mosaic tiles	m^2	16%
6908 90 90	--- Other	m^2	16%
6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS		
	- *Ceramic wares for laboratory, chemical or other technical uses :*		
6909 11 00	-- Of porcelain or china	kg.	16%
6909 12 00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	kg.	16%
6909 19	-- *Other:*		
6909 19 10	--- Ceramic filter candle	kg.	16%
6909 19 90	--- Other	kg.	16%
6909 90 00	- Other	kg.	16%
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES		
6910 10 00	- Of porcelain or china	kg.	16%
6910 90 00	- Other	kg.	16%
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA		
6911 10	- *Tableware and kitchenware:*		
	--- *Tableware:*		
6911 10 11	---- Of bone china and soft porcelain	kg.	16%
6911 10 19	---- Other	kg.	16%
	--- *Kitchenware:*		
6911 10 21	---- Of Bone china and soft porcelain	kg.	16%
6911 10 29	---- Other	kg.	16%
6911 90	- *Other:*		
6911 90 10	--- Toilet articles	kg.	16%
6911 90 20	--- Water filters of a capacity not exceeding 40 litres	kg.	16%
6911 90 90	--- Other	kg.	16%
6912	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA		
6912 00	- *Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:*		
6912 00 10	--- Tableware	kg.	16%
6912 00 20	--- Kitchenware	kg.	16%
6912 00 30	--- Toilet articles	kg.	16%
6912 00 40	--- Clay articles	kg.	16%
6912 00 90	--- Other	kg.	16%
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6913 10 00	- Of porcelain or china	kg.	16%
6913 90 00	- Other	kg.	16%
6914	OTHER CERAMIC ARTICLES		
6914 10 00	- Of porcelain or china	kg.	16%
6914 90 00	- Other	kg.	16%

CHAPTER 70

Glass and glassware

NOTES

1. This Chapter does not cover :

(*a*) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(*b*) articles of Chapter 71 (for example, imitation jewellery);

(*c*) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;

(*d*) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(*e*) lamps or lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 9405;

(*f*) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(*g*) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 7003, 7004 and 7005 :

(*a*) glass is not regarded as "worked" by reason of any process it has undergone before annealing ;

(*b*) cutting to shape does not affect the classification of glass in sheets;

(*c*) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 7019, the expression "glass wool" means :

(*a*) mineral wools with a silica (SiO_2) content not less than 60% by weight;

(*b*) mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 6806.

5. Throughout this Schedule, the expression "glass" includes fused quartz and other fused silica.

6. In relation to products of headings 7009, 7010, 7011, 7015, 7018 and 7020 the process of printing, decorating or ornamenting shall amount to 'manufacture'.

SUB-HEADING NOTE

For the purposes of sub-headings 7013 21, 7013 31 and 7013 91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7001	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS		
7001 00	- *Cullet and other waste and scrap of glass; glass in the mass:*		
7001 00 10	--- Cullet and other waste and scrap of glass	kg.	16%
7001 00 20	--- Enamel glass in the mass	kg.	16%
7001 00 90	--- Other	kg.	16%
7002	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 7018), RODS OR TUBES, UNWORKED		
7002 10 00	- Balls	kg.	16%
7002 20	- *Rods:*		
7002 20 10	--- Enamel glass rods	kg.	16%
7002 20 90	--- Other	kg.	16%
	- *Tubes:*		
7002 31 00	-- Of fused quartz or other fused silica	kg.	16%
7002 32 00	-- Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg.	16%
7002 39 00	-- Other	kg.	16%
7003	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
	- *Non-wired sheets :*		
7003 12	-- *Coloured throughout the mass (body-tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:*		
7003 12 10	--- Tinted	m^2	16%
7003 12 90	--- Other	m^2	16%
7003 19	-- *Other:*		
7003 19 10	--- Tinted	m^2	16%
7003 19 90	--- Other	m^2	16%
7003 20	- *Wired sheets:*		
7003 20 10	--- Tinted	m^2	16%
7003 20 90	--- Other	m^2	16%
7003 30	- *Profiles:*		
7003 30 10	--- Tinted	m^2	16%
7003 30 90	--- Other	m^2	16%
7004	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
7004 20	- *Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:*		
	--- *Window glass (sheet glass):*		
7004 20 11	---- Tinted	m^2	16%
7004 20 19	---- Other	m^2	16%
	--- *Other:*		
7004 20 91	---- Tinted	m^2	16%
7004 20 99	---- Other	m^2	16%
7004 90	- *Other glass:*		
	--- *Window glass (sheet glass):*		
7004 90 11	---- Tinted	m^2	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7004 90 19	---- Other	m^2	16%
	--- *Other:*		
7004 90 91	---- Tinted	m^2	16%
7004 90 99	---- Other	m^2	16%
7005	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
7005 10	- *Non-wired glass, having an absorbent, reflecting or non-reflecting layer:*		
7005 10 10	--- Tinted	m^2	16%
7005 10 90	--- Other	m^2	16%
	- *Other non-wired glass :*		
7005 21	-- *Coloured throughout the mass (body tinted) opacified, flashed or merely surface ground:*		
7005 21 10	--- Tinted	m^2	16%
7005 21 90	--- Other	m^2	16%
7005 29	-- *Other:*		
7005 29 10	--- Tinted	m^2	16%
7005 29 90	--- Other	m^2	16%
7005 30	- *Wired glass:*		
7005 30 10	--- Tinted	m^2	16%
7005 30 90	--- Other	m^2	16%
7006 00 00	GLASS OF HEADING 7003, 7004 OR 7005, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	kg.	16%
7007	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS		
	- *Toughened (tempered) safety glass :*		
7007 11 00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg.	16%
7007 19 00	-- Other	m^2	16%
	- *Laminated safety glass :*		
7007 21	-- *Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:*		
7007 21 10	--- Bullet proof glass	kg.	16%
7007 21 90	--- Other	kg.	16%
7007 29 00	-- Other	m^2	16%
7008	MULTIPLE-WALLED INSULATING UNITS OF GLASS		
7008 00	- *Multiple-walled insulating units of glass:*		
7008 00 10	--- Glazed glass, double walled	kg.	16%
7008 00 20	--- Glazed glass, multiple walled	kg.	16%
7008 00 90	--- Other	kg.	16%
7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS		
7009 10	- *Rear-view mirrors for vehicles:*		
7009 10 10	--- Prismatic rear-view mirror for vehicles	kg.	16%
7009 10 90	--- Other	kg.	16%
	- *Other :*		
7009 91 00	-- Unframed	kg.	16%
7009 92 00	-- Framed	kg.	16%
7010	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS		
7010 10 00	- Ampoules	kg.	16%
7010 20 00	- Stoppers, lids and other closures	kg.	16%
7010 90 00	- Other	kg.	16%
7011	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7011 10	- *For electric lighting:*		
7011 10 10	--- Glass envelopes for fluorescent lamps	kg.	16%
7011 10 20	--- Glass envelopes for filament lamps	kg.	16%
7011 10 90	--- Other	kg.	16%
7011 20 00	- For cathode-ray tubes	kg.	16%
7011 90	- *Other:*		
7011 90 10	--- Glass envelopes for electronic valves	kg.	16%
7011 90 90	--- Other	kg.	16%
7012 00 00	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	kg.	16%
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)		
7013 10 00	- Of glass-ceramics	kg.	16%
	- *Drinking glasses other than of glass-ceramics :*		
7013 21 00	-- Of lead crystal	kg.	16%
7013 29 00	-- Other	kg.	16%
	- *Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :*		
7013 31 00	-- Of lead crystal	kg.	16%
7013 32 00	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg.	16%
7013 39 00	-- Other	kg.	16%
	- *Other glassware :*		
7013 91	-- *Of lead crystal:*		
7013 91 10	--- Glass statues	kg.	16%
7013 91 90	--- Other	kg.	16%
7013 99	-- *Other:*		
7013 99 10	--- Glass statues	kg.	16%
7013 99 90	--- Other	kg.	16%
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 7015), NOT OPTICALLY WORKED		
7014 00	- *Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked:*		
7014 00 10	--- Signalling glassware	kg.	16%
7014 00 20	--- Optical elements	kg.	16%
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE; NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES		
7015 10	- *Glasses for corrective spectacles:*		
7015 10 10	--- Ophthalmic rough blanks	kg.	16%
7015 10 20	--- Flint button	kg.	16%
7015 10 90	--- Other	kg.	16%
7015 90	- *Other:*		
7015 90 10	--- Clock and watch glasses and similar glasses, curved, bent, hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses	kg.	16%
7015 90 20	--- Glass for sun glasses	kg.	16%
7015 90 90	--- Other	kg.	16%
7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALL WARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTI-CELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7016 10 00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg.	16%
7016 90 00	- Other	kg.	16%
7017	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED		
7017 10 00	- Of fused quartz or other fused silica	kg.	16%
7017 20 00	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg.	16%
7017 90	- *Other:*		
7017 90 10	--- Graduated or calibrated laboratory glassware	kg.	16%
7017 90 20	--- Pharmaceutical glassware	kg.	16%
7017 90 30	--- Hygienic glassware	kg.	16%
7017 90 90	--- Other	kg.	16%
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY, GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER		
7018 10	- *Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:*		
7018 10 10	--- Bangles	kg.	Nil
7018 10 20	--- Beads	kg.	Nil
7018 10 90	--- Other	kg.	16%
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	kg.	16%
7018 90	- *Other:*		
7018 90 10	--- Glass statues	kg.	16%
7018 90 90	--- Other	kg.	16%
7019	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)		
	- *Slivers, rovings, yarn and chopped strands :*		
7019 11 00	-- Chopped strands, of a length of not more than 50 mm	kg.	16%
7019 12 00	-- Rovings	kg.	16%
7019 19 00	-- Other	kg.	16%
	- *Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products :*		
7019 31 00	-- Mats	kg.	16%
7019 32 00	-- Thin sheets (voiles)	kg.	16%
7019 39 00	-- Other	kg.	16%
7019 40 00	- Woven fabrics of rovings	kg.	16%
	- *Other woven fabrics :*		
7019 51 00	-- Of a width not exceeding 30 cm	kg.	16%
7019 52 00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/sq. metre, of filaments measuring per single yarn not more than 136 tex	kg.	16%
7019 59 00	-- Other	kg.	16%
7019 90	- *Other:*		
7019 90 10	--- Glass wool or glass fibre	kg.	16%
7019 90 90	--- Other	kg.	16%
7020	OTHER ARTICLES OF GLASS		
7020 00	- *Other articles of glass:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- *Glass shells, glass globes and glass founts:*		
7020 00 11	---- Globes for lamps and lanterns	kg.	Nil
7020 00 12	---- Founts for kerosene wick lamps	kg.	Nil
7020 00 19	---- Other	kg.	16%
	--- *Glass chimneys:*		
7020 00 21	---- For lamps and lanterns	kg.	Nil
7020 00 29	---- Other	kg.	16%
7020 00 90	--- Other	kg.	16%

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

NOTES

1. Subject to Note 1 (*a*) to Section VI and except as provided below, all articles consisting wholly or partly:

(*a*) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or

(*b*) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (*a*) Headings 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims) and paragraph (*b*) of the foregoing Note does not apply to such articles.

(*b*) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

(*a*) amalgams of precious metal, or colloidal precious metal (heading 2843);

(*b*) sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(*c*) goods of Chapter 32 (for example, lusters);

(*d*) supported catalysts (heading 3815);

(*e*) articles of heading 4202 or 4203 referred to in Note 2 (*B*) to Chapter 42;

(*f*) articles of heading 4303 or 4304;

(*g*) goods of Section XI (textiles and textile articles);

(*h*) footwear, headgear or other articles of Chapter 64 or 65;

(*ij*) umbrellas, walking-sticks or other articles of Chapter 66;

(*k*) abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 8522);

(*l*) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(*m*) arms or parts thereof (Chapter 93);

(*n*) articles covered by Note 2 to Chapter 95; or

(*o*) articles classified in Chapter 96 by virtue of Note 4 to that Chapter.

4. (*a*) The expression "precious metal" means silver, gold and platinum.

(*b*) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(*c*) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (*b*) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(*a*) an alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(*b*) an alloy containing 2% or more, by weight, of gold but not platinum, or less than 2% by weight, of platinum, is to be treated as an alloy of gold;

(*c*) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout this Schedule, the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (*a*) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of this Schedule.

9. For the purposes of heading 7113, the expression "articles of jewellery" means:

(*a*) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, broaches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(*b*) articles of personal use of a kind normally carried in the pocket, in the hand-bag or on the person (such as cigarette cases, powder boxes, chain purses, catechu boxes).

10. For the purposes of heading 7114, the expression "articles of goldsmiths' or silver-smiths' wares" includes such articles as ornaments, table-ware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 7117, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (*a*) of Note 9 above (but not including buttons or other articles of heading 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

SUB-HEADING NOTES

1. For the purposes of sub-headings 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(*b*), for the purposes of sub-headings 7110 11 and 7110 19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the sub-headings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	I.—NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
7101	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT		
7101 10	- *Natural pearls:*		
7101 10 10	--- Unworked	kg.	16%
7101 10 20	--- Worked	kg.	16%
	- *Cultured pearls:*		
7101 21 00	-- Unworked	kg.	16%
7101 22 00	-- Worked	kg.	16%
7102	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET		
7102 10 00	- Unsorted	c/k	Nil
	- *Industrial :*		
7102 21	-- *Unworked or simply sawn, cleaved or bruted:*		
7102 21 10	--- Sorted	c/k	Nil
7102 21 20	--- Unsorted	c/k	Nil
7102 29	-- *Other:*		
7102 29 10	--- Crushed	c/k	Nil
7102 29 90	--- Other	c/k	Nil
	- *Non-industrial:*		
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	c/k	Nil
7102 39	-- *Others:*		
7102 39 10	--- Diamond, cut or otherwise worked but not mounted or set	c/k	Nil
7102 39 90	--- Other	c/k	Nil
7103	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT		
7103 10	- *Unworked or simply sawn or roughly shaped:*		
	--- *Precious stones:*		
7103 10 11	---- Emerald	kg.	16%
7103 10 12	---- Ruby and sapphire	kg.	16%
7103 10 19	---- Other	kg.	16%
	--- *Semi-precious stones:*		
7103 10 21	---- Feldspar (Moon stone)	kg.	16%
7103 10 22	---- Garnet	kg.	16%
7103 10 23	---- Agate	kg.	16%
7103 10 24	---- Green aventurine	kg.	16%
7103 10 29	---- Other	kg.	16%
	- *Otherwise worked:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7103 91 00	-- Ruby, sapphire and emeralds	c/k	16%
7103 99	-- *Other:*		
7103 99 10	--- Feldspar (Moon stone)	c/k	16%
7103 99 20	--- Garnet	c/k	16%
7103 99 30	--- Agate	c/k	16%
7103 99 40	--- Chalcedony	c/k	16%
7103 99 90	--- Other	c/k	16%
7104	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT		
7104 10 00	- Piezo-electric quartz	kg.	Nil
7104 20 00	- Other, unworked or simply sawn or roughly shaped	kg.	16%
7104 90 00	- Other	kg.	16%
7105	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES		
7105 10 00	- Of diamond	c/k	16%
7105 90 00	- Other	c/k	16%
	II.—PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
7106	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM		
7106 10 00	- Powder	kg.	Nil
	- *Other :*		
7106 91 00	-- Unwrought	kg.	Nil
7106 92	-- *Semi-manufactured :*		
7106 92 10	--- Sheets, plates, strips, tubes and pipes	kg.	16%
7106 92 90	--- Other	kg.	Nil
7107 00 00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	16%
7108	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM		
	- *Non-monetary :*		
7108 11 00	-- Powder	kg.	16%
7108 12 00	-- Other unwrought forms	kg.	16%
7108 13 00	-- Other semi-manufactured forms	kg.	16%
7108 20 00	- Monetary	kg.	16%
7109 00 00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	16%
7110	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORM, OR IN POWDER FORM		
	- *Platinum :*		
7110 11	-- *Unwrought or in powder form:*		
7110 11 10	--- Unwrought form	kg.	16%
7110 11 20	--- In powder form	kg.	16%
7110 19 00	-- Other	kg.	16%
	- *Palladium:*		
7110 21 00	-- Unwrought or in powder form	kg.	16%
7110 29 00	-- Other	kg.	16%
	- *Rhodium:*		
7110 31 00	-- Unwrought or in powder form	kg.	16%
7110 39 00	-- Other	kg.	16%
	- *Iridium, osmium and ruthenium:*		
7110 41 00	-- Unwrought or in powder form	kg.	16%
7110 49 00	-- Other	kg.	16%
7111 00 00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	16%
7112	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL		
7112 30 00	- Ash containing precious metal or precious metal compounds	kg.	16%
	- *Other :*		
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg.	16%
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg.	16%
7112 99	-- *Other:*		
7112 99 10	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg.	16%
7112 99 20	--- Sweepings containing gold or silver	kg.	16%
7112 99 90	--- Other	kg.	16%
	III.—JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
7113	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
	- *Of precious metal whether or not plated or clad with precious metal:*		
7113 11	-- *Of silver, whether or not plated or clad with other precious metal:*		
7113 11 10	--- Jewellery with filigree work	kg.	16%
7113 11 20	--- Jewellery studded with gems	kg.	16%
7113 11 30	--- Other articles of Jewellery	kg.	16%
7113 11 90	--- Parts	kg.	16%
7113 19	-- *Of other precious metal, whether or not plated or clad with precious metal:*		
7113 19 10	--- Of gold, unstudded	kg.	16%
7113 19 20	--- Of gold, set with pearls	kg.	16%
7113 19 30	--- Of gold, set with diamonds	kg.	16%
7113 19 40	--- Of gold, set with other precious and semi-precious stones	kg.	16%
7113 19 50	--- Of platinum, unstudded	kg.	16%
7113 19 60	--- Parts	kg.	16%
7113 19 90	--- Other	kg.	16%
7113 20 00	- Of base metal clad with precious metal	kg.	16%
7114	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
	- *Of precious metal, whether or not plated or clad with precious metal:*		
7114 11	-- *Of silver, whether or not plated or clad with precious metal:*		
7114 11 10	--- Articles	kg.	16%
7114 11 20	--- Parts	kg.	16%
7114 19	-- *Of other precious metal, whether or not plated or clad with precious metal:*		
7114 19 10	--- Articles of gold	kg.	16%
7114 19 20	--- Articles of platinum	kg.	16%
7114 19 30	--- Parts	kg.	16%
7114 20	- *Of base metal clad with precious metal :*		
7114 20 10	--- Articles clad with gold	kg.	16%
7114 20 20	--- Other articles	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7114 20 30	--- Parts	kg.	16%
7115	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
7115 10 00	- Catalysts in the form of wire cloth or grill, of platinum	kg.	16%
7115 90	- *Other:*		
7115 90 10	--- Laboratory and industrial articles of precious metal	kg.	16%
7115 90 20	--- Spinneret's made mainly of gold	kg.	16%
7115 90 90	--- Other	kg.	16%
7116	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)		
7116 10 00	- Of natural or cultured pearls	kg.	16%
7116 20 00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg.	16%
7117	IMITATION JEWELLERY		
	- *Of base metal, whether or not plated with precious metal :*		
7117 11 00	-- Cuff-links and studs	kg.	16%
7117 19	-- *Other:*		
7117 19 10	--- Bangles	kg.	16%
7117 19 20	--- German silver jewellery	kg.	16%
7117 19 90	--- Other	kg.	16%
7117 90	- *Other:*		
7117 90 10	--- Jewellery studded with imitation pearls or imitation or synthetic stones	kg.	16%
7117 90 90	--- Other	kg.	16%
7118	COIN		
7118 10 00	- Coin (other than gold coin), not being legal tender	kg.	16%
7118 90 00	- Other	kg.	16%

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover :

(*a*) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);

(*b*) ferro-cerium or other pyrophoric alloys (heading 3606);

(*c*) headgear or parts thereof of heading 6506 or 6507;

(*d*) umbrella frames or other articles of heading 6603;

(*e*) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(*f*) articles of Section XVI (machinery, mechanical appliances and electrical goods);

(*g*) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(*h*) instruments or apparatus of Section XVIII, including clock or watch springs;

(*ij*) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);

(*k*) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(*l*) articles of Chapter 95 (for example, toys, games, sports requisites); or

(*m*) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles).

2. Throughout this Schedule, the expression "parts of general use" means :

(*a*) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;

(*b*) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and

(*c*) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout this Schedule, the expression "base metals" means :

iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout this Schedule, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :

(*a*) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(*b*) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(*c*) in this Section, the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretive Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(*a*) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(*b*) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(*c*) a cermet of heading 8113 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them :

(*a*) waste and scrap:

metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(*b*) Powders:

products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

9. In relation to the products of this Section, the process of obtaining goods and materials by breaking up of ships, boats and other floating structures shall amount to 'manufacture'.

10. In relation to the products of this Section, the process of drawing or redrawing a rod, wire or any other similar article, into wire shall amount to 'manufacture'.

CHAPTER 72

Iron and steel

NOTES

1. In this Chapter and, in the case of Notes (*d*), (*e*) and (*f*) throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(*a*) Pig Iron:

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese

- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(*b*) Spiegeleisen:

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (*a*) above.

(*c*) Ferro-alloys:

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(*d*) Steel :

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(*e*) Stainless steel:

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(*f*) Other alloy steel:

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium

- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(*g*) Remelting scrap ingots of iron and steel:

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(*h*) Granules:

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(*ij*) Semi-finished products:

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid sections, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(*k*) Flat-rolled products:

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (*ij*) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm, are of width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons and lozenges) and those, which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(*l*) Bars and rods, hot-rolled, in irregularly wound coils:

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles, or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(*m*) Other bars and rods:

Products which do not conform to any of the definitions at (*ij*), (*k*) or (*l*) above or to the definition of wire, which have a uniform solid cross- section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex

polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). The products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(*n*) Angles, shapes and sections:

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (*ij*), (*k*), (*l*) or (*m*) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302.

(*o*) Wire:

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(*p*) Hollow drill bars and rods:

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUB-HEADING NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(*a*) Alloy pig iron:

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(*b*) Non-alloy free-cutting steel:

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(*c*) Silicon-electrical steel:

Alloy steels containing, by weight, at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(*d*) High speed steel:

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(*e*) Silico-manganese steel:

Alloy steels containing by weight:

- not more than 0.7% of carbon
- 0.5% or more but not more than 1.9% of manganese; and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the sub-headings of heading 7202, the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant sub-heading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(*c*); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(*c*) must each exceed 10% by weight.

3. In relation to flat-rolled products of this Chapter, the process of hardening or tempering shall amount to 'manufacture'.

SUPPLEMENTARY NOTE

Skelp means hot-rolled narrow strip of width not exceeding 600 mm with rolled (square, slightly round or bevelled) edge.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	I.—PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
7201	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS		
7201 10 00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg.	16%
7201 20 00	- Non-alloy pig iron containing by weight more	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		than 0.5% of phosphorus		
7201 50	-	*Alloy pig iron; spiegeleisen:*		
7201 50 10	---	Cast iron	kg.	16%
7201 50 90	---	Other	kg.	16%
7202		FERRO-ALLOYS		
	-	*Ferro-manganese:*		
7202 11 00	--	Containing by weight more than 2% of carbon	kg.	16%
7202 19 00	--	Other	kg.	16%
	-	*Ferro-silicon:*		
7202 21 00	--	Containing by weight more than 55% of silicon	kg.	16%
7202 29 00	--	Other	kg.	16%
7202 30 00	-	Ferro-silico-manganese	kg.	16%
	-	*Ferro-chromium:*		
7202 41 00	--	Containing by weight more than 4% of carbon	kg.	16%
7202 49 00	--	Other	kg.	16%
7202 50 00	-	Ferro-silico-chromium	kg.	16%
7202 60 00	-	Ferro-nickel	kg.	16%
7202 70 00	-	Ferro-molybdenum	kg.	16%
7202 80 00	-	Ferro tungsten and ferro-silico-tungsten	kg.	16%
	-	*Other:*		
7202 91 00	--	Ferro-titanium and Ferro-silico-titanium	kg.	16%
7202 92 00	--	Ferro-vanadium	kg.	16%
7202 93 00	--	Ferro-niobium	kg.	16%
7202 99	--	*Other:*		
	---	*Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferro-columbium, Ferro-zirconium, Ferro-tantalum:*		
7202 99 11	----	Ferro-phosphorus	kg.	16%
7202 99 12	----	Ferro-selenium	kg.	16%
7202 99 13	----	Ferro-cobalt	kg.	16%
7202 99 14	----	Ferro-columbium	kg.	16%
7202 99 15	----	Ferro-zirconium	kg.	16%
7202 99 16	----	Ferro-tantalum	kg.	16%
	---	*Ferro-silico-zirconium, Ferro-silico-magnesium:*		
7202 99 21	----	Ferro-silico-zirconium	kg.	16%
7202 99 22	----	Ferro-silico-magnesium	kg.	16%
	---	*Ferro-boron, charge-chrome:*		
7202 99 31	----	Ferro-boron	kg.	16%
7202 99 32	----	Charge-chrome	kg.	16%
7202 99 90	---	Other	kg.	16%
7203		FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR SIMILAR FORMS		
7203 10 00	-	Ferrous products obtained by direct reduction of iron ore	kg.	16%
7203 90 00	-	Other	kg.	16%
7204		FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL		
7204 10 00	-	Waste and scrap of cast iron	kg.	16%
	-	*Waste and scrap of alloy steel:*		
7204 21	--	*Of stainless steel :*		
7204 21 10	---	Empty or discharged cartridges of all bores and sizes	kg.	16%
7204 21 90	---	Other	kg.	16%
7204 29	--	*Other:*		
7204 29 10	---	Empty or discharged cartridges of all bores and sizes	kg.	16%
7204 29 20	---	Of high speed steel	kg.	16%
7204 29 90	---	Other	kg.	16%
7204 30 00	-	Waste and scrap of tinned iron or steel	kg.	16%
	-	*Other waste and scrap:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7204 41 00	--	Turnings, shavings, chips, milling waste, saw dust, fillings, trimmings and stampings, whether or not in bundles	kg.	16%
7204 49 00	--	Other	kg.	16%
7204 50 00	-	Remelting scrap ingots	kg.	16%
7205		GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL		
7205 10	-	*Granules:*		
	---	*Of iron:*		
7205 10 11	----	Shot and angular grit	kg.	16%
7205 10 12	----	Wire pellets	kg.	16%
7205 10 19	----	Other	kg.	16%
	---	*Of alloy steel:*		
7205 10 21	----	Shot and angular grit	kg.	16%
7205 10 22	----	Wire pellets	kg.	16%
7205 10 29	----	Other	kg.	16%
7205 10 90	---	Other	kg.	16%
	-	*Powders:*		
7205 21 00	--	Of alloy steel	kg.	16%
7205 29	--	*Other:*		
7205 29 10	---	Of iron	kg.	16%
7205 29 90	---	Other	kg.	16%
		II.—IRON AND NON-ALLOY STEEL		
7206		IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 7203)		
7206 10	-	*Ingots:*		
7206 10 10	---	Of iron	kg.	16%
7206 10 20	---	Of high carbon steel	kg.	16%
7206 10 90	---	Other	kg.	16%
7206 90	-	*Other:*		
	---	*Of iron:*		
7206 90 11	----	Puddled bars and pilings	kg.	16%
7206 90 12	----	Blocks, lumps and similar forms	kg.	16%
7206 90 19	----	Other	kg.	16%
	---	*Other:*		
7206 90 91	----	Puddled bars and pilings	kg.	16%
7206 90 92	----	Blocks, lumps and similar forms	kg.	16%
7206 90 99	----	Other	kg.	16%
7207		SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL		
	-	*Containing by weight less than 0.25% of carbon :*		
7207 11	--	*Of rectangular (including square) cross-section, the width measuring less than twice the thickness:*		
7207 11 10	---	Electrical quality	kg.	16%
7207 11 20	---	Forging quality	kg.	16%
7207 11 30	---	Seamless steel tube quality	kg.	16%
7207 11 90	---	Other	kg.	16%
7207 12	--	*Other, of rectangular (other than square) cross-section:*		
7207 12 10	---	Electrical quality	kg.	16%
7207 12 20	---	Forging quality	kg.	16%
7207 12 30	---	Seamless steel tube quality	kg.	16%
7207 12 90	---	Other	kg.	16%
7207 19	--	*Other:*		
7207 19 10	---	Forged blanks of non-alloy steel	kg.	16%
7207 19 20	---	Mild steel billets	kg.	16%
7207 19 90	---	Other	kg.	16%
7207 20	-	*Containing by weight 0.25% or more of carbon :*		
7207 20 10	---	Forging quality	kg.	16%
7207 20 20	---	Spring steel quality	kg.	16%
7207 20 30	---	Seamless steel tube quality	kg.	16%
7207 20 90	---	Other	kg.	16%
7208		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED		
7208 10 00	-	In coils, not further worked than hot-rolled, with patterns in relief	kg.	16%
	-	*Other, in coils, not further worked than hot-rolled, pickled:*		
7208 25	--	*Of a thickness of 4.75 mm or more :*		
7208 25 10	---	Plates	kg.	16%
7208 25 20	---	Universal plates	kg.	16%
7208 25 30	---	Sheets	kg.	16%
7208 25 40	---	Strip	kg.	16%
7208 25 90	---	Other	kg.	16%
7208 26	--	*Of a thickness of 3 mm or more but less than 4.75 mm:*		
7208 26 10	---	Plates	kg.	16%
7208 26 20	---	Universal plates	kg.	16%
7208 26 30	---	Sheets	kg.	16%
7208 26 40	---	Strip	kg.	16%
7208 26 90	---	Other	kg.	16%
7208 27	--	*Of a thickness of less than 3 mm:*		
7208 27 10	---	Plates	kg.	16%
7208 27 20	---	Universal plates	kg.	16%
7208 27 30	---	Sheets	kg.	16%
7208 27 40	---	Strip	kg.	16%
7208 27 90	---	Other	kg.	16%
	-	*Other, in coils, not further worked than hot-rolled:*		
7208 36	--	*Of a thickness exceeding 10 mm:*		
7208 36 10	---	Plates	kg.	16%
7208 36 20	---	Universal plates	kg.	16%
7208 36 30	---	Sheets	kg.	16%
7208 36 40	---	Strip	kg.	16%
7208 36 90	---	Other	kg.	16%
7208 37	--	*Of a thickness of 4.75 mm or more but not exceeding 10 mm:*		
7208 37 10	---	Plates	kg.	16%
7208 37 20	---	Universal plates	kg.	16%
7208 37 30	---	Sheets	kg.	16%
7208 37 40	---	Strip	kg.	16%
7208 37 90	---	Other	kg.	16%
7208 38	--	*Of a thickness of 3 mm or more but less than 4.75 mm:*		
7208 38 10	---	Plates	kg.	16%
7208 38 20	---	Universal plates	kg.	16%
7208 38 30	---	Sheets	kg.	16%
7208 38 40	---	Strip	kg.	16%
7208 38 90	---	Other	kg.	16%
7208 39	--	*Of a thickness of less than 3 mm:*		
7208 39 10	---	Plates	kg.	16%
7208 39 20	---	Universal plates	kg.	16%
7208 39 30	---	Sheets	kg.	16%
7208 39 40	---	Strip	kg.	16%
7208 39 90	---	Other	kg.	16%
7208 40	-	*Not in coils, not further worked than hot-rolled, with patterns in relief:*		
7208 40 10	---	Plates	kg.	16%
7208 40 20	---	Universal plates	kg.	16%
7208 40 30	---	Sheets	kg.	16%
7208 40 40	---	Strip	kg.	16%
7208 40 90	---	Other	kg.	16%
	-	*Other, not in coils, not further worked than hot-rolled:*		
7208 51	--	*Of a thickness exceeding 10 mm:*		
7208 51 10	---	Plates	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7208 51 20	---	Universal plates	kg.	16%
7208 51 30	---	Sheets	kg.	16%
7208 51 40	---	Strip	kg.	16%
7208 51 90	---	Other	kg.	16%
7208 52	--	*Of a thickness of 4.75 mm or more but not exceeding 10 mm:*		
7208 52 10	---	Plates	kg.	16%
7208 52 20	---	Universal plates	kg.	16%
7208 52 30	---	Sheets	kg.	16%
7208 52 40	---	Strip	kg.	16%
7208 52 90	---	Other	kg.	16%
7208 53	--	*Of a thickness of 3 mm or more but less than 4.75 mm:*		
7208 53 10	---	Plates	kg.	16%
7208 53 20	---	Universal plates	kg.	16%
7208 53 30	---	Sheets	kg.	16%
7208 53 40	---	Strip	kg.	16%
7208 53 90	---	Other	kg.	16%
7208 54	--	*Of a thickness of less than 3 mm:*		
7208 54 10	---	Plates	kg.	16%
7208 54 20	---	Universal plates	kg.	16%
7208 54 30	---	Sheets	kg.	16%
7208 54 40	---	Strip	kg.	16%
7208 54 90	---	Other	kg.	16%
7208 90 00	-	Other	kg.	16%
7209		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED		
	-	*In coils, not further worked than cold-rolled (cold-reduced):*		
7209 15	--	*Of a thickness of 3 mm or more:*		
7209 15 10	---	Plates	kg.	16%
7209 15 20	---	Sheets	kg.	16%
7209 15 30	---	Strip	kg.	16%
7209 15 90	---	Other	kg.	16%
7209 16	--	*Of a thickness exceeding 1 mm but less than 3 mm:*		
7209 16 10	---	Plates	kg.	16%
7209 16 20	---	Sheets	kg.	16%
7209 16 30	---	Strip	kg.	16%
7209 16 90	---	Other	kg.	16%
7209 17	--	*Of a thickness of 0.5 mm or more but not exceeding 1 mm:*		
7209 17 10	---	Plates	kg.	16%
7209 17 20	---	Sheets	kg.	16%
7209 17 30	---	Strip	kg.	16%
7209 17 90	---	Other	kg.	16%
7209 18	--	*Of a thickness of less than 0.5 mm:*		
7209 18 10	---	Plates	kg.	16%
7209 18 20	---	Sheets	kg.	16%
7209 18 30	---	Strip	kg.	16%
7209 18 90	---	Other	kg.	16%
	-	*Not in coils, not further worked than cold-rolled (cold-reduced):*		
7209 25	--	*Of a thickness of 3 mm or more:*		
7209 25 10	---	Plates	kg.	16%
7209 25 20	---	Sheets	kg.	16%
7209 25 30	---	Strip	kg.	16%
7209 25 90	---	Other	kg.	16%
7209 26	--	*Of a thickness exceeding 1 mm but less than 3 mm:*		
7209 26 10	---	Plates	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7209 26 20	---	Sheets	kg.	16%
7209 26 30	---	Strip	kg.	16%
7209 26 90	---	Other	kg.	16%
7209 27	--	*Of a thickness of* 0.5 *mm or more but not exceeding* 1 *mm:*		
7209 27 10	---	Plates	kg.	16%
7209 27 20	---	Sheets	kg.	16%
7209 27 30	---	Strip	kg.	16%
7209 27 90	---	Other	kg.	16%
7209 28	--	*Of a thickness of less than* 0.5 *mm:*		
7209 28 10	---	Plates	kg.	16%
7209 28 20	---	Sheets	kg.	16%
7209 28 30	---	Strip	kg.	16%
7209 28 90	---	Other	kg.	16%
7209 90 00	-	Other	kg.	16%
7210		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED		
	-	*Plated or coated with tin :*		
7210 11	--	*Of a thickness of* 0.5 *mm or more:*		
7210 11 10	---	OTS/MR Type	kg.	16%
7210 11 90	---	Other	kg.	16%
7210 12	--	*Of a thickness of less than* 0.5 *mm:*		
7210 12 10	---	OTS/MR Type	kg.	16%
7210 12 90	---	Other	kg.	16%
7210 20 00	-	Plated or coated with lead, including terne-plate	kg.	16%
7210 30	-	*Electrolytically plated or coated with zinc:*		
7210 30 10	---	Corrugated	kg.	16%
7210 30 90	---	Other	kg.	16%
	-	*Otherwise plated or coated with zinc:*		
7210 41 00	--	Corrugated	kg.	16%
7210 49 00	--	Other	kg.	16%
7210 50 00	-	Plated or coated with chromium oxides or with chromium and chromium oxides	kg.	16%
	-	*Plated or coated with aluminium:*		
7210 61 00	--	Plated or coated with aluminium-zinc alloys	kg.	16%
7210 69 00	--	Other	kg.	16%
7210 70 00	-	Painted, varnished or coated with plastics	kg.	16%
7210 90	-	*Other:*		
7210 90 10	---	Lacquered	kg.	16%
7210 90 90	---	Other	kg.	16%
7211		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED		
	-	*Not further worked than hot-rolled:*		
7211 13 00	--	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg.	16%
7211 14	--	*Other, of a thickness of* 4.75 *mm or more:*		
7211 14 10	---	Flats	kg.	16%
7211 14 20	---	Universal plates	kg.	16%
7211 14 30	---	Hoops	kg.	16%
7211 14 40	---	Sheets	kg.	16%
7211 14 50	---	Strip	kg.	16%
7211 14 60	---	Skelp	kg.	16%
7211 14 90	---	Other	kg.	16%
7211 19	--	*Other:*		
7211 19 10	---	Flats	kg.	16%
7211 19 20	---	Universal plates	kg.	16%
7211 19 30	---	Hoops	kg.	16%
7211 19 40	---	Sheets	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7211 19 50	---	Strip	kg.	16%
7211 19 60	---	Skelp	kg.	16%
7211 19 90	---	Other	kg.	16%
	-	*Not further worked than cold-rolled (cold-reduced):*		
7211 23	--	*Containing by weight less than 0.25% of carbon:*		
7211 23 10	---	Flats	kg.	16%
7211 23 20	---	Universal plates	kg.	16%
7211 23 30	---	Hoops	kg.	16%
7211 23 40	---	Sheets	kg.	16%
7211 23 50	---	Strip	kg.	16%
7211 23 90	---	Other	kg.	16%
7211 29	--	*Other:*		
7211 29 10	---	Flats	kg.	16%
7211 29 20	---	Universal plates	kg.	16%
7211 29 30	---	Hoops	kg.	16%
7211 29 40	---	Sheets	kg.	16%
7211 29 50	---	Strip	kg.	16%
7211 29 60	---	Skelp	kg.	16%
7211 29 90	---	Other	kg.	16%
7211 90	-	*Other :*		
	---	*Universal plates:*		
7211 90 11	----	Of boiler quality	kg.	16%
7211 90 12	----	Of high tensile quality	kg.	16%
7211 90 13	----	Of ship building quality	kg.	16%
7211 90 90	---	Other	kg.	16%
7212		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED		
7212 10	-	*Plated or coated with tin:*		
7212 10 10	---	OTS or MR type	kg.	16%
7212 10 90	---	Other	kg.	16%
7212 20	-	*Electrolytically plated or coated with zinc:*		
7212 20 10	---	Corrugated	kg.	16%
7212 20 90	---	Other	kg.	16%
7212 30	-	*Otherwise plated or coated with zinc:*		
7212 30 10	---	Corrugated	kg.	16%
7212 30 90	---	Other	kg.	16%
7212 40 00	-	Painted, varnished or coated with plastics	kg.	16%
7212 50	-	*Otherwise plated or coated:*		
7212 50 10	---	Plated or coated with lead	kg.	16%
7212 50 20	---	Lacquered	kg.	16%
7212 50 90	---	Other	kg.	16%
7212 60 00	-	Clad	kg.	16%
7213		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL		
7213 10	-	*Containing indentations, ribs, grooves or other deformations produced during the rolling process :*		
7213 10 10	---	Of free cutting steel	kg.	16%
7213 10 90	---	Other	kg.	16%
7213 20	-	*Other, of free-cutting steel:*		
7213 20 10	---	Electrode quality	kg.	16%
7213 20 20	---	Cold heading quality	kg.	16%
7213 20 90	---	Other	kg.	16%
	-	*Other:*		
7213 91	--	*Of circular cross-section measuring less than 14 mm in diameter:*		
7213 91 10	---	Electrode quality	kg.	16%
7213 91 20	---	Cold heading quality	kg.	16%
7213 91 90	---	Other	kg.	16%
7213 99	--	*Other:*		
7213 99 10	---	Electrode quality	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7213 99 20	---	Cold heading quality	kg.	16%
7213 99 90	---	Other	kg.	16%
7214		OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING		
7214 10	-	*Forged:*		
7214 10 10	---	Spring steel quality	kg.	16%
7214 10 90	---	Other	kg.	16%
7214 20	-	*Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:*		
7214 20 10	---	Spring steel quality	kg.	16%
7214 20 90	---	Other	kg.	16%
7214 30 00	-	Other, of free cutting steel	kg.	16%
	-	*Other:*		
7214 91	--	*Of rectangular (other than square) cross-section :*		
7214 91 10	---	Mild steel bright bar	kg.	16%
7214 91 90	---	Other	kg.	16%
7214 99	--	*Other:*		
7214 99 10	---	Of spring steel quality	kg.	16%
7214 99 90	---	Other	kg.	16%
7215		OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL		
7215 10 00	-	Of free-cutting steel, not further worked than cold-formed or cold-finished	kg.	16%
7215 50	-	*Other, not further worked than cold-formed or cold-finished:*		
7215 50 10	---	Mild steel bright bar	kg.	16%
7215 50 90	---	Other	kg.	16%
7215 90	-	*Other:*		
7215 90 10	---	Plated or coated with zinc	kg.	16%
7215 90 20	---	Plated or coated with other base metals	kg.	16%
7215 90 90	---	Other	kg.	16%
7216		ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL		
7216 10 00	-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg.	16%
	-	*L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:*		
7216 21 00	--	L sections	kg.	16%
7216 22 00	--	T sections	kg.	16%
	-	*U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:*		
7216 31 00	--	U sections	kg.	16%
7216 32 00	--	I sections	kg.	16%
7216 33 00	--	H sections	kg.	16%
7216 40 00	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg.	16%
7216 50 00	-	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg.	16%
	-	*Angles, shapes and sections, not further worked than cold-formed or cold-finished:*		
7216 61 00	--	Obtained from flat-rolled products	kg.	16%
7216 69 00	--	Other	kg.	16%
	-	*Other:*		
7216 91 00	--	Cold-formed or cold-finished from flat rolled products	kg.	16%
7216 99	--	*Other:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7216 99 10	---	Plated or coated with zinc	kg.	16%
7216 99 20	---	Plated or coated with base metals other than zinc	kg.	16%
7216 99 30	---	Slotted angles and slotted channels	kg.	16%
7216 99 40	---	Forged	kg.	16%
7216 99 90	---	Other	kg.	16%
7217		WIRE OF IRON OR NON-ALLOY STEEL		
7217 10	-	*Not plated or coated, whether or not polished:*		
7217 10 10	---	Of a thickness of 18 SWG and below	kg.	16%
7217 10 20	---	Of a thickness above 18 SWG but up to 26 SWG	kg.	16%
7217 10 30	---	Of a thickness above 26 SWG	kg.	16%
7217 20	-	*Plated or coated with zinc:*		
7217 20 10	---	Of a thickness of 18 SWG and below	kg.	16%
7217 20 20	---	Of a thickness above 18 SWG but up to 26 SWG	kg.	16%
7217 20 30	---	Of a thickness above 26 SWG	kg.	16%
7217 30	-	*Plated or coated with other base metals:*		
7217 30 10	---	Of a thickness of 18 SWG and below	kg.	16%
7217 30 20	---	Of a thickness above 18 SWG but up to 26 SWG	kg.	16%
7217 30 30	---	Of a thickness above 26 SWG	kg.	16%
7217 90	-	*Other:*		
	---	*Shaped and profiled wire:*		
7217 90 11	----	Of cross section – half round	kg.	16%
7217 90 12	----	Of cross section – flat and rectangular	kg.	16%
7217 90 13	----	Of cross section – 'Z' shaped	kg.	16%
7217 90 19	----	Of cross section – other shapes	kg.	16%
	---	*Other:*		
7217 90 91	----	High tensile quality	kg.	16%
7217 90 92	----	Electrode quality	kg.	16%
7217 90 93	----	Electric resistance wire (including electric resistance heating wire)	kg.	16%
7217 90 99	----	Other	kg.	16%
		III.—STAINLESS STEEL		
7218		STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL		
7218 10 00	-	Ingots and other primary forms	kg.	16%
	-	*Other:*		
7218 91 00	--	Of rectangular (other than square) cross-section	kg.	16%
7218 99	--	*Other:*		
7218 99 10	---	Billets	kg.	16%
7218 99 90	---	Other	kg.	16%
7219		FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE		
	-	*Not further worked than hot-rolled, in coils:*		
7219 11	--	*Of a thickness exceeding 10 mm:*		
	---	*Chromium type:*		
7219 11 11	----	Not exceeding 14 mm	kg.	16%
7219 11 12	----	Exceeding 14 mm	kg.	16%
7219 11 90	---	Other	kg.	16%
7219 12 00	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg.	16%
7219 13 00	--	Of a thickness of 3 mm or more but less than 4.75 mm	kg.	16%
7219 14 00	--	Of a thickness of less than 3 mm	kg.	16%
	-	*Not further worked than hot-rolled, not in coils :*		
7219 21	--	*Of a thickness exceeding 10 mm:*		
	---	*Universal plates of stainless steel or heat resisting steel and chromium type:*		
7219 21 11	----	Not exceeding 14 mm	kg.	16%
7219 21 12	----	Exceeding 14 mm	kg.	16%
	---	*Universal plates of stainless steel heat resisting steel, nickel chromium austenitic type:*		
7219 21 21	----	Not exceeding 14 mm	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7219 21 22	----	Exceeding 14 mm	kg.	16%
	---	*Other chromium type:*		
7219 21 31	----	Not exceeding 14 mm	kg.	16%
7219 21 32	----	Exceeding 14 mm.	kg.	16%
	---	*Other nickel chromium austenitic type:*		
7219 21 41	----	Not exceeding 14 mm	kg.	16%
7219 21 42	----	Exceeding 14 mm	kg.	16%
7219 21 90	---	Other	kg.	16%
7219 22	--	*Of a thickness of 4.75 mm or more but not exceeding 10 mm :*		
	---	*Universal plates of stainless steel or heat resisting steel:*		
7219 22 11	----	Chromium type	kg.	16%
7219 22 12	----	Nickel chromium austenitic type	kg.	16%
7219 22 19	----	Other	kg.	16%
	---	*Other:*		
7219 22 91	----	Chromium type	kg.	16%
7219 22 92	----	Nickel chromium austenitic type	kg.	16%
7219 22 99	----	Other	kg.	16%
7219 23	--	*Of a thickness of 3 mm or more but less than 4.75 mm:*		
7219 23 10	---	Chromium type	kg.	16%
7219 23 20	---	Nickel chromium austenitic type	kg.	16%
7219 23 90	---	Other	kg.	16%
7219 24	--	*Of a thickness of less than 3 mm:*		
	---	*Chromium type, of a thickness:*		
7219 24 11	----	Below 0.35 mm	kg.	16%
7219 24 12	----	0.35 mm and above but below 0.56 mm	kg.	16%
7219 24 13	----	0.56 mm and above but below 0.90 mm	kg.	16%
7219 24 19	----	Other	kg.	16%
	---	*Nickel chromium austenitic type, of a thickness:*		
7219 24 21	----	Below 0.35 mm	kg.	16%
7219 24 22	----	0.35 mm and above but below 0.56 mm	kg.	16%
7219 24 23	----	0.56 mm and above but below 0.90 mm	kg.	16%
7219 24 29	----	Other	kg.	16%
7219 24 90	---	Other	kg.	16%
	-	*Not further worked than cold-rolled (cold reduced):*		
7219 31	--	*Of a thickness of 4.75 mm or more:*		
	---	*Chromium type:*		
7219 31 11	----	Not exceeding 14 mm	kg.	16%
7219 31 12	----	Exceeding 14 mm	kg.	16%
	---	*Nickel chromium austenitic type:*		
7219 31 21	----	Not exceeding 14 mm	kg.	16%
7219 31 22	----	Exceeding 14 mm	kg.	16%
7219 31 90	---	Other	kg.	16%
7219 32	--	*Of a thickness of 3 mm or more but less than 4.75 mm:*		
7219 32 10	---	Chromium type	kg.	16%
7219 32 20	---	Nickel chromium austenitic type	kg.	16%
7219 32 90	---	Other	kg.	16%
7219 33	--	*Of a thickness exceeding 1 mm but less than 3 mm:*		
7219 33 10	---	Chromium type	kg.	16%
7219 33 20	---	Nickel chromium austenitic type	kg.	16%
7219 33 90	---	Other	kg.	16%
7219 34	--	*Of a thickness of 0.5 mm or more but not exceeding 1 mm:*		
7219 34 10	---	Chromium type	kg.	16%
7219 34 20	---	Nickel chromium austenitic type	kg.	16%
7219 34 90	---	Other	kg.	16%
7219 35	--	*Of a thickness of less than 0.5 mm:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7219 35 10	---	Chromium type	kg.	16%
7219 35 20	---	Nickel chromium austenitic type	kg.	16%
7219 35 90	---	Other	kg.	16%
7219 90	-	*Other:*		
	---	*Sheets and plates:*		
7219 90 11	----	Thickness more than 4.75 mm	kg.	16%
7219 90 12	----	Thickness 3 mm to 4.75 mm	kg.	16%
7219 90 13	----	Thickness less than 3 mm	kg.	16%
7219 90 90	---	Other	kg.	16%
7220		FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM		
	-	*Not further worked than hot-rolled:*		
7220 11	--	*Of a thickness of 4.75 mm or more:*		
7220 11 10	---	Skelp for pipes and tubes	kg.	16%
	---	*Strips for pipes and tubes (other than skelp):*		
7220 11 21	----	Chromium type	kg.	16%
7220 11 22	----	Nickel chromium austenitic type	kg.	16%
7220 11 29	----	Other	kg.	16%
7220 11 90	---	Other	kg.	16%
7220 12	--	*Of a thickness of less than 4.75 mm:*		
7220 12 10	---	Skelp for pipes and tubes	kg.	16%
	---	*Strips for pipes and tubes (other than skelp):*		
7220 12 21	----	Chromium type	kg.	16%
7220 12 22	----	Nickel chromium austenitic type	kg.	16%
7220 12 29	----	Other	kg.	16%
7220 12 90	---	Other	kg.	16%
7220 20	-	*Not further worked than cold-rolled (cold-reduced):*		
7220 20 10	---	Skelp for pipes and tubes	kg.	16%
	---	*Strips for pipes and tubes (other than skelp):*		
7220 20 21	----	Chromium type	kg.	16%
7220 20 22	----	Nickel chromium austenitic type	kg.	16%
7220 20 29	----	Other	kg.	16%
7220 20 90	---	Other	kg.	16%
7220 90	-	*Other:*		
7220 90 10	---	Skelp (strips for pipes and tubes)	kg.	16%
	---	*Strips for pipes and tubes (other than skelp) :*		
7220 90 21	----	Chromium type	kg.	16%
7220 90 22	----	Nickel chromium austenitic type	kg.	16%
7220 90 29	----	Other	kg.	16%
7220 90 90	---	Other	kg.	16%
7221		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL		
7221 00	-	*Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel :*		
	---	*Bright bars:*		
7221 00 11	----	Chromium type	kg.	16%
7221 00 12	----	Nickel chromium austenitic type	kg.	16%
7221 00 19	----	Other	kg.	16%
7221 00 90	---	Other	kg.	16%
7222		OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL		
	-	*Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :*		
7222 11	--	*Of circular cross-section:*		
	---	*Bright bars:*		
7222 11 11	----	Chromium type	kg.	16%
7222 11 12	----	Nickel chromium austenitic type	kg.	16%
7222 11 19	----	Other	kg.	16%
	---	*Other:*		
7222 11 91	----	Chromium type	kg.	16%
7222 11 92	----	Nickel chromium austenitic type	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7222 11 99	----	Other	kg.	16%
7222 19	--	*Other :*		
	---	*Bright bars:*		
7222 19 11	----	Chromium type	kg.	16%
7222 19 12	----	Nickel chromium austenitic type	kg.	16%
7222 19 19	----	Other	kg.	16%
	---	*Other:*		
7222 19 91	----	Chromium type	kg.	16%
7222 19 92	----	Nickel chromium austenitic type	kg.	16%
7222 19 99	----	Other	kg.	16%
7222 20	-	*Bars and rods, not further worked than cold-formed or cold-finished:*		
	---	*Bright bars:*		
7222 20 11	----	Chromium type	kg.	16%
7222 20 12	----	Nickel chromium austenitic type	kg.	16%
7222 20 19	----	Other	kg.	16%
	--	*Other:*		
7222 20 91	----	Chromium type	kg.	16%
7222 20 92	----	Nickel chromium austenitic type	kg.	16%
7222 20 99	----	Other	kg.	16%
7222 30	-	*Other bars and rods:*		
	---	*Bright bars:*		
7222 30 11	----	Chromium type	kg.	16%
7222 30 12	----	Nickel chromium austenitic type	kg.	16%
7222 30 19	----	Other	kg.	16%
	---	*Other:*		
7222 30 91	----	Chromium type	kg.	16%
7222 30 92	----	Nickel chromium austenitic type	kg.	16%
7222 30 99	----	Other	kg.	16%
7222 40	-	*Angles, shapes and sections:*		
7222 40 10	---	Of thickness of 80 mm and above	kg.	16%
7222 40 20	---	Of below 80 mm	kg.	16%
7223		WIRE OF STAINLESS STEEL		
7223 00	-	*Wire of stainless steel:*		
7223 00 10	---	Electrode quality	kg.	16%
	---	*Other :*		
7223 00 91	----	Of thickness of above 1.5 mm	kg.	16%
7223 00 92	----	Of thickness of 0.46 mm and above but not exceeding 1.5 mm	kg.	16%
7223 00 99	----	Of thickness of below 0.46 mm	kg.	16%
		IV.—OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
7224		OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL		
7224 10 00	-	Ingots and other primary forms	kg.	16%
7224 90	-	*Other:*		
7224 90 10	---	Of tool steel quality	kg.	16%
7224 90 20	---	Of die steel quality	kg.	16%
7224 90 30	---	Of cobalt bearing high speed steel quality	kg.	16%
7224 90 40	---	Forged blanks of alloy steel	kg.	16%
	---	*Other:*		
7224 90 91	----	Billets	kg.	16%
7224 90 99	----	Other	kg.	16%
7225		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE		
	-	*Of silicon-electrical steel:*		
7225 11 00	--	Grain-oriented	kg.	16%
7225 19 00	--	Other	kg.	16%
7225 20	-	*Of high speed steel:*		
	---	*Hot-rolled:*		
7225 20 11	----	In coils	kg.	16%
7225 20 19	----	Not in coils	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	---	*Cold-rolled :*		
7225 20 21	----	In coils	kg.	16%
7225 20 29	----	Not in coils	kg.	16%
7225 30	-	*Other, not further worked than hot-rolled, in coils :*		
7225 30 10	---	Of spring steel quality	kg.	16%
7225 30 90	---	Other	kg.	16%
7225 40	-	*Other, not further worked than hot-rolled, not in coils :*		
	---	*Of a thickness of above 4.75 mm :*		
7225 40 11	----	Boiler quality	kg.	16%
7225 40 12	----	Pressure vessel quality	kg.	16%
7225 40 13	----	High tensile quality	kg.	16%
7225 40 19	----	Other	kg.	16%
7225 40 20	---	Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	16%
7225 40 30	---	Of a thickness of below 3 mm	kg.	16%
7225 50	-	*Other, not further worked than cold-rolled (cold-reduced) :*		
7225 50 10	---	Of a thickness of less than 3 mm	kg.	16%
7225 50 20	---	Of a thickness of 3 mm to 4.75 mm	kg.	16%
7225 50 30	---	Of a thickness of above 4.75 mm	kg.	16%
	-	*Other :*		
7225 91 00	--	Electrolytically plated or coated with zinc	kg.	16%
7225 92 00	--	Otherwise plated or coated with zinc	kg.	16%
7225 99 00	--	Other	kg.	16%
7226		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM		
	-	*Of silicon-electrical steel :*		
7226 11 00	--	Grain-oriented	kg.	16%
7226 19 00	--	Other	kg.	16%
7226 20	-	*Of high speed steel :*		
	---	*Hot-rolled :*		
7226 20 11	----	In coils	kg.	16%
7226 20 12	----	Other	kg.	16%
	---	*Cold-rolled :*		
7226 20 21	----	In coils	kg.	16%
7226 20 22	----	Other	kg.	16%
7226 20 30	---	Hoops and strips	kg.	16%
	-	*Other:*		
7226 91	--	*Not further worked than hot-rolled :*		
7226 91 10	---	Of a thickness of below 3 mm	kg.	16%
7226 91 20	---	Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	16%
7226 91 30	---	High tensile quality of a thickness of above 4.75 mm	kg.	16%
7226 91 99	---	Other	kg.	16%
7226 92	--	*Not further worked than cold-rolled (cold-reduced) :*		
7226 92 10	---	Of a thickness of below 3 mm	kg.	16%
7226 92 20	---	Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	16%
7226 92 30	---	Of a thickness of above 4.75 mm	kg.	16%
7226 93 00	--	Electrolytically plated or coated with zinc	kg.	16%
7226 94 00	--	Otherwise plated or coated with zinc	kg.	16%
7226 99	--	*Other :*		
7226 99 10	---	Of a thickness of above 4.75 mm	kg.	16%
7226 99 20	---	Of a thickness of above 3 mm and but not exceeding 4.75 mm	kg.	16%
7226 99 30	---	Of a thickness of below 3 mm	kg.	16%
7226 99 40	---	Skelp (strips for pipes and tubes)	kg.	16%
	---	*Hoops and strips :*		
7226 99 51	----	Hot rolled	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7226 99 52	----	Cold rolled	kg.	16%
7226 99 53	----	Of spring steel, other than skelp	kg.	16%
7226 99 60	---	Skelps and strips for razor blades and saw blades	kg.	16%
7226 99 90	---	Other	kg.	16%
7227		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL		
7227 10 00	-	Of high speed steel	kg.	16%
7227 20 00	-	Of silico-manganese steel	kg.	16%
7227 90	-	*Other:*		
7227 90 10	---	Valve spring steel quality	kg.	16%
7227 90 20	---	Other spring steel quality	kg.	16%
7227 90 30	---	Ball bearing quality	kg.	16%
7227 90 40	---	Cold heading quality	kg.	16%
7227 90 50	---	Lead-free cutting quality	kg.	16%
7227 90 60	---	Sulphur free cutting quality	kg.	16%
7227 90 90	---	Other	kg.	16%
7228		OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
7228 10	-	*Bars and rods, of high speed steel:*		
7228 10 10	---	Bright bars	kg.	16%
7228 10 90	---	Other	kg.	16%
7228 20 00	-	Bars and rods, of silico-manganese steel	kg.	16%
7228 30	-	*Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:*		
	---	*Bright bars:*		
7228 30 11	----	Of alloy tool steel	kg.	16%
7228 30 19	----	Other	kg.	16%
	---	*Other :*		
7228 30 21	----	Lead bearing steel	kg.	16%
7228 30 22	----	Spring steel	kg.	16%
7228 30 23	----	Sulphur bearing steel	kg.	16%
7228 30 24	----	Tool and die steel	kg.	16%
7228 30 29	----	Other	kg.	16%
7228 40 00	-	Other bars and rods, not further worked than forged	kg.	16%
7228 50	-	*Other bars and rods, not further worked than cold-formed or cold-finished:*		
7228 50 10	---	Of engine valves and cold heading steel	kg.	16%
7228 50 90	---	Other	kg.	16%
7228 60	-	*Other bars and rods:*		
	---	*Bright bars:*		
7228 60 11	----	Of alloy tool steel	kg.	16%
7228 60 12	----	Other	kg.	16%
	---	*Other:*		
7228 60 91	----	Lead bearing steel	kg.	16%
7228 60 92	----	Spring steel	kg.	16%
7228 60 93	----	Sulphur bearing steel	kg.	16%
7228 60 94	----	Tool and die steel	kg.	16%
7228 60 99	----	Other	kg.	16%
7228 70	-	*Angles, shapes and sections:*		
	---	*Not further worked than hot-rolled, hot-drawn or extruded:*		
7228 70 11	----	Of 80 mm or more	kg.	16%
7228 70 12	----	Of less than 80 mm	kg.	16%
	---	*Not further worked than cold-formed or cold-finished:*		
7228 70 21	----	Of 80 mm or more	kg.	16%
7228 70 22	----	Of less than 80 mm	kg.	16%
7228 80	-	*Hollow drill bars and rods:*		
7228 80 10	---	Of alloy steel	kg.	16%
7228 80 20	---	Of non-alloy steel, forged	kg.	16%
7228 80 90	---	Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7229		WIRE OF OTHER ALLOY STEEL		
7229 10 00	-	Of high speed steel	kg.	16%
7229 20 00	-	Of silico-manganese steel	kg.	16%
7229 90	-	*Other:*		
	---	*Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated:*		
7229 90 11	----	Tinned wire	kg.	16%
7229 90 12	----	Bronze coated wire	kg.	16%
7229 90 13	----	Trapezoidal wire	kg.	16%
7229 90 14	----	Half round wire	kg.	16%
7229 90 15	----	Crimped wire	kg.	16%
7229 90 16	----	Copper coated wire	kg.	16%
	---	*Electrode quality, wire rope quality and ACSR quality not insulated:*		
7229 90 21	----	Electrode quality	kg.	16%
7229 90 22	----	Wire rope quality	kg.	16%
7229 90 23	----	ACSR quality	kg.	16%
	---	*Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated:*		
7229 90 31	----	Wire (excluding wire type lead)	kg.	16%
7229 90 32	----	Spring wire	kg.	16%
7229 90 33	----	High tensile wire	kg.	16%
7229 90 34	----	Hardened and tempered wire	kg.	16%
7229 90 40	---	Other wire	kg.	16%
	---	*Shaped and profiled wires of cross-section :*		
7229 90 51	----	Half round	kg.	16%
7229 90 52	----	Flat and rectangular	kg.	16%
7229 90 53	----	'L' shape	kg.	16%
7229 90 54	----	'Z' shape	kg.	16%
7229 90 59	----	Other	kg.	16%
7229 90 60	---	Electric resistance wire (including electric resistance heating wire)	kg.	16%
7229 90 70	---	Crimped wire	kg.	16%
7229 90 90	---	Other	kg.	16%

CHAPTER 73

Articles of iron or steel

NOTES

1. In this Chapter, the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

2. In this Chapter, the word "wire" means hot or cold formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

3. In relation to pipes and tubes of headings 7304, 7305 and 7306, the process of drawing or redrawing shall amount to 'manufacture'.

4. In relation to products of this Chapter, the process of galvanization shall amount to 'manufacture'.

5. In relation to the pipes and tubes of headings 7304 and 7305, the process of coating with cement or polyethylene or other plastic materials shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7301		SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL		
7301 10 00	-	Sheet piling	kg.	16%
7301 20	-	*Angles, shapes and sections:*		
7301 20 10	---	Steel slotted angles	kg.	16%
7301 20 90	---	Other	kg.	16%
7302		RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS		
7302 10	-	*Rails:*		
7302 10 10	---	For railways	kg.	16%
7302 10 20	---	For tramways	kg.	16%
7302 10 90	---	Other	kg.	16%
7302 30 00	-	Switch blades, crossing frogs, point rods and other crossing pieces	kg.	16%
7302 40 00	-	Fish-plates and sole plates	kg.	16%
7302 90	-	*Other:*		
7302 90 10	---	Material for jointing or fixing rails	kg.	16%
7302 90 90	---	Other	kg.	16%
7303		TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON		
7303 00	-	*Tubes, pipes and hollow profiles, of cast iron:*		
7303 00 10	---	Rain water pipe	kg.	16%
7303 00 20	---	Soil pipe	kg.	16%
7303 00 30	---	Spun pipe	kg.	16%
7303 00 90	---	Other	kg.	16%
7304		TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL		
7304 10	-	*Line pipe of a kind used for oil or gas pipelines:*		
	---	*Pipes of iron or steel:*		
7304 10 11	----	Of iron	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7304 10 19	----	Other	kg.	16%
	---	*Blanks for tubes and pipes:*		
7304 10 21	----	Of Iron	kg.	16%
7304 10 29	----	Other	kg.	16%
	-	*Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :*		
7304 21	--	*Drill pipe :*		
7304 21 10	---	Of iron	kg.	16%
7304 21 90	---	Other	kg.	16%
7304 29	--	*Other :*		
7304 29 10	---	Of iron	kg.	16%
7304 29 90	---	Other	kg.	16%
	-	*Other, of circular cross-section, of iron or non-alloy steel :*		
7304 31	--	*Cold-drawn or cold-rolled (cold-reduced) :*		
	---	*Up to* 114.3 *mm outer diameter :*		
7304 31 11	----	Of iron	kg.	16%
7304 31 19	----	Other	kg.	16%
	---	*Above* 114.3 *mm but up to* 219.1 *mm outer diameter :*		
7304 31 21	----	Of iron	kg.	16%
7304 31 29	----	Other	kg.	16%
	---	*Above* 219.1 *mm outer diameter :*		
7304 31 31	----	Of iron	kg.	16%
7304 31 39	----	Other	kg.	16%
7304 39	--	*Other :*		
	---	*Up to* 114.3 *mm outer diameter :*		
7304 39 11	----	Of iron	kg.	16%
7304 39 19	----	Other	kg.	16%
	---	*Above* 114.3 *mm but up to* 219.1 *mm outer diameter :*		
7304 39 21	----	Of iron	kg.	16%
7304 39 29	----	Other	kg.	16%
	---	*Above* 219.1 *mm outer diameter :*		
7304 39 31	----	Of iron	kg.	16%
7304 39 39	----	Other	kg.	16%
	-	*Other, of circular cross-section, of stainless steel :*		
7304 41 00	--	Cold-drawn or cold-rolled (cold-reduced)	kg.	16%
7304 49 00	--	Other	kg.	16%
	-	*Other, of circular cross-section, of other alloy steel :*		
7304 51	--	*Cold-drawn or cold-rolled (cold-reduced) :*		
7304 51 10	---	Up to 114.3 mm outer diameter	kg.	16%
7304 51 20	---	Above 114.3 mm but up to 219.1 mm outer diameter	kg.	16%
7304 51 30	---	Above 219.1 mm outer diameter	kg.	16%
7304 59	--	*Other :*		
7304 59 10	---	Up to 114.3 mm outer diameter	kg.	16%
7304 59 20	---	Above 114.3 mm but up to 219.1 mm outer diameter	kg.	16%
7304 59 30	---	Above 219.1 mm outer diameter	kg.	16%
7304 90 00	-	Other	kg.	16%
7305		OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL		
	-	*Line pipe of a kind used for oil or gas pipelines :*		
7305 11	--	*Longitudinally submerged arc welded :*		
	---	*Galvanised pipes :*		
7305 11 11	----	Of iron	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7305 11 19	----	Other	kg.	16%
	---	*Non-galvanised pipes :*		
7305 11 21	----	Of iron	kg.	16%
7305 11 29	----	Other	kg.	16%
7305 12	--	*Other, longitudinally welded :*		
	---	*Galvanised pipes :*		
7305 12 11	----	Of iron	kg.	16%
7305 12 19	----	Other	kg.	16%
	---	*Non-galvanised pipes :*		
7305 12 21	----	Of iron	kg.	16%
7305 12 29	----	Other	kg.	16%
7305 19	--	*Other:*		
	---	*Galvanised pipes :*		
7305 19 11	----	Of iron	kg.	16%
7305 19 19	----	Other	kg.	16%
	---	*Non-galvanised (black) pipes :*		
7305 19 21	----	Of iron	kg.	16%
7305 19 29	----	Other	kg.	16%
7305 20	-	*Casing of a kind used in drilling for oil or gas :*		
7305 20 10	---	Of iron	kg.	16%
7305 20 90	---	Other	kg.	16%
	-	*Other, welded :*		
7305 31	--	*Longitudinally welded:*		
7305 31 10	---	Of iron	kg.	16%
7305 31 90	---	Other	kg.	16%
7305 39	--	*Other :*		
7305 39 10	---	Of iron	kg.	16%
7305 39 90	---	Other	kg.	16%
7305 90	-	*Other :*		
7305 90 10	---	High pressure hydroelectric conduits of steel	kg.	16%
	---	*ERW precision tubes :*		
7305 90 21	----	Of iron	kg.	16%
7305 90 29	----	Other	kg.	16%
	---	*Other :*		
7305 90 91	----	Of iron	kg.	16%
7305 90 99	----	Other	kg.	16%
7306		OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL		
7306 10	-	*Line pipe of a kind used for oil or gas pipelines :*		
	---	*Galvanised pipes :*		
7306 10 11	----	Of iron	kg.	16%
7306 10 19	----	Other	kg.	16%
	---	*Non-galvanised pipes :*		
7306 10 21	----	Of iron	kg.	16%
7306 10 29	----	Other	kg.	16%
7306 20	-	*Casing and tubing of a kind used in drilling for oil or gas :*		
7306 20 10	---	Of iron	kg.	16%
7306 20 90	---	Other	kg.	16%
7306 30	-	*Other, welded, of circular cross-section, of iron or non-alloy steel :*		
7306 30 10	---	Of iron	kg.	16%
7306 30 90	---	Other	kg.	16%
7306 40 00	-	Other, welded, of circular cross-section, of stainless steel	kg.	16%
7306 50 00	-	Other, welded, of circular cross-section, of other alloy steel	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7306 60	-	*Other, welded, of non-circular cross-section :*		
7306 60 10	---	Of iron	kg.	16%
7306 60 90	---	Other	kg.	16%
7306 90	-	*Other :*		
	---	*ERW precision tubes :*		
7306 90 11	----	Of iron	kg.	16%
7306 90 19	----	Other	kg.	16%
7306 90 90	---	Other	kg.	16%
7307		TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL		
	-	*Cast fittings :*		
7307 11	--	*Of non-malleable cast iron :*		
7307 11 10	---	Sponge iron cast fittings	kg.	16%
7307 11 20	---	SG iron cast fittings	kg.	16%
7307 11 90	---	Other	kg.	16%
7307 19 00	--	Other	kg.	16%
	-	*Other, of stainless steel :*		
7307 21 00	--	Flanges	kg.	16%
7307 22 00	--	Threaded elbows, bends and sleeves	kg.	16%
7307 23 00	--	Butt welding fittings	kg.	16%
7307 29 00	--	Other	kg.	16%
	-	*Other :*		
7307 91	--	*Flanges :*		
7307 91 10	---	Galvanised	kg.	16%
7307 91 90	---	Other	kg.	16%
7307 92	--	*Threaded elbows, bends and sleeves :*		
7307 92 10	---	Galvanised	kg.	16%
7307 92 90	---	Other	kg.	16%
7307 93	--	*Butt welding fittings :*		
7307 93 10	---	Galvanised	kg.	16%
7307 93 90	---	Other	kg.	16%
7307 99	--	*Other :*		
7307 99 10	---	Galvanised	kg.	16%
7307 99 90	---	Other	kg.	16%
7308		STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL		
7308 10 00	-	Bridges and bridge-sections	kg.	16%
7308 20	-	*Towers and lattice masts :*		
	---	*Towers, whether or not assembled :*		
7308 20 11	----	For transmission line	kg.	16%
7308 20 19	----	Other	kg.	16%
7308 20 20	---	Lattice masts	kg.	16%
7308 30 00	-	Doors, windows and their frames and thresholds for doors	kg.	16%
7308 40 00	-	Equipment for scaffolding, shuttering, propping or pit-propping	kg.	16%
7308 90	-	*Other :*		
7308 90 10	---	Beams, channels, pillars and girders prepared for use in structures	kg.	16%
7308 90 20	---	Drop rods	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7308 90 30	---	Hatchway, rails and bulkheads for ships or boats and parts of hull	kg.	16%
7308 90 40	---	Galvanised tension bars	kg.	16%
7308 90 50	---	Structures and super structures for mining	kg.	16%
7308 90 60	---	Truss rods	kg.	16%
7308 90 70	---	Tubular steel poles for electric transmission and distribution lines	kg.	16%
7308 90 90	---	Other	kg.	16%
7309		RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		
7309 00	-	*Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :*		
7309 00 10	---	Galvanized iron tanks	kg.	16%
7309 00 20	---	Galvanized iron barrels and drums	kg.	16%
7309 00 30	---	Pressed steel tanks	kg.	16%
7309 00 40	---	Pressure vessels	kg.	16%
7309 00 90	---	Other	kg.	16%
7310		TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		
7310 10	-	*Of a capacity of 50 l or more :*		
7310 10 10	---	Tin plate containers	kg.	16%
7310 10 20	---	Trunks and cases	kg.	16%
7310 10 90	---	Other	kg.	16%
	-	*Of a capacity of less than 50 l :*		
7310 21	--	*Cans which are to be closed by soldering or crimping :*		
7310 21 10	---	Tin plate containers	kg.	16%
7310 21 90	---	Other	kg.	16%
7310 29	--	*Other :*		
7310 29 10	---	Tin plate containers	kg.	16%
7310 29 20	---	Trunks and cases	kg.	16%
7310 29 90	---	Other	kg.	16%
7311		CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL		
7311 00	-	*Containers for compressed or liquefied gas, of iron or steel :*		
7311 00 10	---	Liquefied petroleum gas (LPG) cylinder	kg.	16%
7311 00 20	---	Low pressure cylinder (working pressure up to 35.2 kg/sq.cm other than LPG)	kg.	16%
7311 00 30	---	High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm)	kg.	16%
7311 00 90	---	Other	kg.	16%
7312		STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED		
7312 10	-	*Stranded wire, ropes and cables :*		
7312 10 10	---	Wire ropes, black	kg.	16%
7312 10 20	---	Wire ropes, galvanised	kg.	16%
7312 10 30	---	Stranded wire	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7312 10 90	---	Other	kg.	16%
7312 90 00	-	Other	kg.	16%
7313		BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL		
7313 00	-	*Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel :*		
7313 00 10	---	Barbed wire	kg.	16%
7313 00 20	---	Twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing	kg.	16%
7314		CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL		
	-	*Woven cloth :*		
7314 12 00	--	Endless bands for machinery, of stainless steel	kg.	16%
7314 13 00	--	Other endless bands for machinery	kg.	16%
7314 14	--	*Other woven cloth, of stainless steel :*		
7314 14 10	---	Wire gauze (wire cloth, wire mesh)	kg.	16%
7314 14 90	---	Other	kg.	16%
7314 19	--	*Other :*		
7314 19 10	---	Wire gauze (wire cloth, wire mesh)	kg.	16%
7314 19 90	---	Other	kg.	16%
7314 20	-	*Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more :*		
7314 20 10	---	Wire netting	kg.	16%
7314 20 90	---	Other	kg.	16%
	-	*Other grill, netting and fencing, welded at the intersection :*		
7314 31 00	--	Plated or coated with zinc	kg.	16%
7314 39 00	--	Other	kg.	16%
	-	*Other cloth, grill, netting and fencing :*		
7314 41	--	*Plated or coated with zinc .*		
7314 41 10	---	Wire netting	kg.	16%
7314 41 90	---	Other	kg.	16%
7314 42	--	*Coated with plastics :*		
7314 42 10	---	Wire netting	kg.	16%
7314 42 90	---	Other	kg.	16%
7314 49	--	*Other :*		
7314 49 10	---	Wire netting	kg.	16%
7314 49 90	---	Other	kg.	16%
7314 50 00	-	Expanded metal	kg.	16%
7315		CHAIN AND PARTS THEREOF, OF IRON OR STEEL		
	-	*Articulated link chain and parts thereof :*		
7315 11 00	--	Roller chain	kg.	16%
7315 12	--	*Other chain :*		
7315 12 10	---	Lifting and hoisting chain	kg.	16%
7315 12 20	---	Ship chain	kg.	16%
7315 12 90	---	Other	kg.	16%
7315 19 00	--	Parts	kg.	16%
7315 20 00	-	Skid chain	kg.	16%
	-	*Other chain :*		
7315 81 00	--	Stud-link	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7315 82 00	--	Other, welded link	kg.	16%
7315 89 00	--	Other	kg.	16%
7315 90 00	-	Other parts	kg.	16%
7316		ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL		
7316 00		*Anchors, grapnels and parts thereof, of iron or steel :*		
7316 00 10	---	Anchors and grapnels	kg.	16%
7316 00 90	---	Parts	kg.	16%
7317		NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER		
7317 00		*Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper :*		
	---	*Nails :*		
7317 00 11	----	For animal shoes	kg.	16%
7317 00 12	----	For fixing heel strips and toe plates	kg.	16%
7317 00 13	----	Wire nails	kg.	16%
7317 00 19	----	Other	kg.	16%
	---	*Spikes :*		
7317 00 21	----	Dog spikes	kg.	16%
7317 00 29	----	Other	kg.	16%
7317 00 30	---	Tacks	kg.	16%
	---	*Other :*		
7317 00 91	----	Staples other than in strips, and drawing pins	kg.	16%
7317 00 99	----	Other	kg.	16%
7318		SCREWS, BOLTS, NUTS, COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL		
	-	*Threaded articles :*		
7318 11	--	*Coach screws :*		
7318 11 10	---	Machine screws	kg.	16%
7318 11 90	---	Other	kg.	16%
7318 12 00	--	Other wood screws	kg.	16%
7318 13 00	--	Screw hooks and screw rings	kg.	16%
7318 14 00	--	Self-tapping screws	kg.	16%
7318 15 00	--	Other screws and bolts, whether or not with their nuts or washers	kg.	16%
7318 16 00	--	Nuts	kg.	16%
7318 19 00	--	Other	kg.	16%
	-	*Non-threaded articles :*		
7318 21 00	--	Spring washers and other lock washers	kg.	16%
7318 22 00	--	Other washers	kg.	16%
7318 23 00	--	Rivets	kg.	16%
7318 24 00	--	Cotters and cotter-pins	kg.	16%
7318 29	--	*Other :*		
7318 29 10	---	Circlips	kg.	16%
7318 29 90	---	Other	kg.	16%
7319		SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS, OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED		
7319 10	-	*Sewing, darning or embroidery needles :*		
7319 10 10	---	Harness needles	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7319 10 20	---	Other sewing needles	kg.	16%
7319 10 90	---	Other	kg.	16%
7319 20 00	-	Safety pins	kg.	16%
7319 30 00	-	Other pins	kg.	16%
7319 90 00	-	Other	kg.	16%
7320		SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL		
7320 10	-	*Leaf-springs and leaves therefor :*		
	---	*Leaf-springs :*		
7320 10 11	----	For motor vehicles	kg.	16%
7320 10 12	----	For railways and tramways	kg.	16%
7320 10 19	----	Other	kg.	16%
7310 10 20	---	Leaves for springs	kg.	16%
7320 20 00	-	Helical springs	kg.	16%
7320 90	-	*Other :*		
7320 90 10	---	Coil spring for railways, tramways	kg.	16%
7320 90 20	---	Spring pins	kg.	16%
7320 90 90	---	Other	kg.	16%
7321		STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL		
	-	*Cooking appliances and plate warmers:*		
7321 11	--	*For gas fuel or for both gas and other fuels :*		
7321 11 10	---	Cookers and kitchen stoves	u	16%
7321 11 20	---	Other stoves	u	16%
7321 11 90	---	Other	u	16%
7321 12	--	*For liquid fuel:*		
7321 12 10	---	Cookers and kitchen stoves	u	16%
7321 12 20	---	Other stoves	u	16%
7321 12 90	---	Other	u	16%
7321 13	--	*For solid fuel:*		
7321 13 10	---	Cookers and kitchen stoves	u	16%
7321 13 20	---	Other stoves	u	16%
7321 13 90	---	Other	u	16%
	-	*Other appliances:*		
7321 81 00	--	For gas fuel or for both gas and other fuels	u	16%
7321 82 00	--	For liquid fuel	u	16%
7321 83	--	*For solid fuel :*		
7321 83 10	---	Clay tandoor (oven with iron or steel body and earthen grates)	kg.	16%
7321 83 90	---	Other	kg.	16%
7321 90 00	-	Parts	kg.	16%
7322		RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL		
	-	*Radiators and parts thereof :*		
7322 11 00	--	Of cast iron	kg.	16%
7322 19 00	--	Other	kg.	16%
7322 90	-	*Other :*		
7322 90 10	---	Air heaters and hot air distributors	kg.	16%
7322 90 90	---	Parts of air heaters and hot air distributors	kg.	16%
7323		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL		
7323 10 00	-	Iron or steel wool; pot scourers and scouring or	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		polishing pads, gloves and the like		
	-	*Other :*		
7323 91	--	*Of cast iron, not enamelled :*		
7323 91 10	---	Pans	kg.	16%
7323 91 90	---	Other	kg.	16%
7323 92 00	--	Of cast iron, enamelled	kg.	16%
7323 93	--	*Of stainless steel :*		
7323 93 10	---	Pressure cookers	kg.	16%
7323 93 90	---	Other	kg.	16%
7323 94	--	*Of iron (other than cast iron) or steel, enamelled :*		
7323 94 10	---	Ghamellas	kg.	16%
7323 94 20	---	Utensils	kg.	16%
7323 94 90	---	Other	kg.	16%
7323 99	--	*Other :*		
7323 99 10	---	Utensils of galvanised iron	kg.	16%
7323 99 20	---	Other utensils	kg.	16%
7323 99 90	---	Other	kg.	16%
7324		SANITARYWARE AND PARTS THEREOF, OF IRON OR STEEL		
7324 10 00	-	Sinks and washbasins, of stainless steel	kg.	16%
	-	*Baths :*		
7324 21 00	--	Of cast iron, whether or not enamelled	kg.	16%
7324 29 00	--	Other	kg.	16%
7324 90 00	-	Other, including parts	kg.	16%
7325		OTHER CAST ARTICLES OF IRON OR STEEL		
7325 10 00	-	Of non-malleable cast iron	kg.	16%
	-	*Other :*		
7325 91 00	--	Grinding balls and similar articles for mills	kg.	16%
7325 99	--	*Other :*		
7325 99 10	---	Of iron	kg.	16%
7325 99 20	---	Of alloy steel	kg.	16%
7325 99 30	---	Of stainless steel	kg.	16%
	---	*Other :*		
7325 99 91	----	Rudders for ships or boats	kg.	16%
7325 99 92	----	Drain covers	kg.	16%
7325 99 93	----	Plates and frames for sewage water or similar system	kg.	16%
7325 99 99	----	Other	kg.	16%
7326		OTHER ARTICLES OF IRON OR STEEL		
	-	*Forged or stamped, but not further worked :*		
7326 11 00	--	Grinding balls and similar articles for mills	kg.	16%
7326 19	--	*Other :*		
7326 19 10	---	For automobiles and earth moving equipments	kg.	16%
7326 19 90	---	Other	kg.	16%
7326 20	-	*Articles of iron or steel wire :*		
7326 20 10	---	Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws	kg.	16%
7326 20 90	---	Other	kg.	16%
7326 90	-	*Other :*		
7326 90 10	---	Belt lacing of steel	kg.	16%
7326 90 20	---	Belt fasteners for machinery belts	kg.	16%
7326 90 30	---	Drain covers, plates, and frames for sewages, water or similar system	kg.	16%
7326 90 40	---	Enamelled iron ware	kg.	16%
7326 90 50	---	Grinding media balls and cylpebs	kg.	16%
7326 90 60	---	Manufactures of stainless steel	kg.	16%
7326 90 70	---	Articles of clad metal	kg.	16%
7326 90 80	---	Parts of ships, floating structure and vessels (excluding hull, propellers and paddle-wheels)	kg.	16%
	---	*Other :*		
7326 90 91	----	Shanks	kg.	16%
7326 90 99	----	Other	kg.	16%

CHAPTER 74

Copper and articles thereof

NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99.85 per cent. by weight of copper; or

Metal containing at least 97.5 per cent. by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following Table :

TABLE – OTHER ELEMENTS

	Element	Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elements *, each		0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing Table; or

(ii) the total content by weight of such other elements exceeds 2.5 per cent.

(c) Master alloys

Alloys containing with other elements more than 10 per cent. by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 per cent. by weight of phosphorous falls in heading 2848.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of 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, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

(e) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(f) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading 7414, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(*i*) of a rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

(*ii*) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and Pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

2. In relation to products of heading 7411, the process of drawing or redrawing shall amount to 'manufacture'.

SUB-HEADING NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

(*i*) zinc predominates by weight over each of such other elements;

(*ii*) any nickel content by weight is less than 5%. [*see* copper-nickel-zinc alloys (nickel silvers)]; and

(*iii*) any tin content by weight is less than 3%. [*see* copper-tin alloys (bronzes)].

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(*c*) *Copper-nickel-zinc base alloys (nickel silvers)*

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight [*see* copper-zinc alloys (brasses)].

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7401		COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)		
7401 10 00	-	Copper mattes	kg.	16%
7401 20 00	-	Cement copper (precipitated copper)	kg.	16%
7402		UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING		
7402 00	-	*Unrefined copper; copper anodes for electrolytic refining:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7402 00 10	---	Blister copper	kg.	16%
7402 00 90	---	Other	kg.	16%
7403		REFINED COPPER AND COPPER ALLOYS, UNWROUGHT		
	-	*Refined copper:*		
7403 11 00	--	Cathodes and sections of cathodes	kg.	16%
7403 12 00	--	Wire-bars	kg.	16%
7403 13 00	--	Billets	kg.	16%
7403 19 00	--	Other	kg.	16%
	-	*Copper alloys:*		
7403 21 00	--	Copper-zinc base alloys (brass)	kg.	16%
7403 22	--	*Copper-tin base alloys (bronze):*		
7403 22 10	---	Phosphor bronze	kg.	16%
7403 22 90	---	Other	kg.	16%
7403 23	--	*Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):*		
7403 23 10	---	Copper-nickel base alloys (cupro-nickel)	kg.	16%
7403 23 20	---	Copper-nickel-zinc base alloys (nickel silver)	kg.	16%
7403 29 00	--	Other copper alloys (other than master alloys of heading 7405)	kg.	16%
7404		COPPER WASTE AND SCRAP		
7404 00	-	*Copper waste and scrap:*		
	---	*Of copper:*		
7404 00 11	----	Empty or discharged cartridges of all bores and sizes	kg.	16%
7404 00 12	----	Copper scrap, namely the following: copper wire scrap covered by ISRI code words 'Barley', 'Berry' and 'Birch'; heavy copper scrap covered by ISRI code word 'Candy'; unalloyed copper scrap covered by ISRI code word 'Cliff'; copper wire [illegible]ies scrap covered by ISRI code words 'Clove', 'Cobra' and 'Cocoa'; light copper scrap covered by ISRI code word 'Dream'; muntz metal tubes covered by ISRI code word 'Palms'	kg.	16%
7404 00 19	----	Other	kg.	16%
	---	*Of copper alloys:*		
7404 00 21	----	Empty or discharged cartridges of all bores and sizes	kg.	16%
7404 00 22	----	Brass scrap, namely the following: refinery brass scrap covered by ISRI code word 'Drink'; composition of red brass scrap covered by ISRI code word 'Ebony'; red brass composition turnings scrap covered by ISRI code word 'Enerv'; genuine babbit-lined brass bushings scrap covered by ISRI code word 'Elder'; machinery or hard brass solids scrap covered by ISRI code word 'Engel'; machinery or hand brass solids scrap covered by ISRI code word 'Erin'; cocks and faucets scrap covered by ISRI code word 'Grape'; yellow brass scrap covered by ISRI code word 'Honey';	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		yellow brass castings covered by ISRI code word 'Ivory'; new brass clippings covered by ISRI code word 'Label'; yellow brass primer covered by ISRI code word 'Lark'; brass pipe covered by ISRI code word 'Melon'; yellow brass rod turnings covered by ISRI code word 'Night'; new yellow brass rod ends covered by ISRI code word 'Noble'; yellow brass turnings covered by ISRI code word 'Normad'; mixed unsweated auto radiators covered by ISRI code word 'Ocean'; admiralty brass condenser tubes covered by ISRI code word 'Pales'; aluminium brass condenser tubes covered by ISRI code word 'Pallu'; manganese bronze solids covered by ISRI code word 'Parch'		
7404 00 29	----	Other	kg.	16%
7405 00 00		MASTER ALLOYS OF COPPER	kg.	16%
7406		COPPER POWDERS AND FLAKES		
7406 10 00	-	Powders of non-lamellar structure	kg.	16%
7406 20 00	-	Powders of lamellar structure; flakes	kg.	16%
7407		COPPER BARS, RODS AND PROFILES		
7407 10	-	*Of refined copper:*		
7407 10 10	---	Electrolytic copper rods or black copper rods	kg.	16%
7407 10 20	---	Other copper rods	kg.	16%
7407 10 30	---	Copper bars (excluding hollow bars)	kg.	16%
7407 10 40	---	Hollow bars of copper	kg.	16%
	---	*Profiles:*		
7407 10 51	----	Hollow profiles	kg.	16%
7407 10 59	----	Other	kg.	16%
7407 10 90	---	Other	kg.	16%
	-	*Of copper alloys:*		
7407 21	--	*Of copper-zinc base alloys (brass):*		
7407 21 10	---	Bars	kg.	16%
7407 21 20	---	Rods	kg.	16%
7401 21 30	---	Hollow bars	kg.	16%
7407 21 90	---	Other	kg.	16%
7407 22	--	*Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):*		
7407 22 10	---	Hollow bars	kg.	16%
7407 22 20	---	Bars and rods	kg.	16%
7407 29	--	*Other :*		
7407 29 10	---	Rods of bronze and similar alloys	kg.	16%
	---	*Profiles:*		
7407 29 21	----	Hollow	kg.	16%
7407 29 29	----	Other	kg.	16%
7407 29 90	---	Other	kg.	16%
7408		COPPER WIRE		
	-	*Of refined copper:*		
7408 11	--	*Of which the maximum cross-sectional dimension exceeds 6 mm:*		
7408 11 10	---	Copper weld wire	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7408 11 90	---	Other	kg.	16%
7408 19	--	*Other :*		
7408 19 10	---	Copper weld wire	kg.	16%
7408 19 20	---	Welding wire	kg.	16%
7408 19 90	---	Other	kg.	16%
	-	*Of copper alloys :*		
7408 21	--	*Of copper-zinc base alloys (brass):*		
7408 21 10	---	Of which the maximum cross-sectional dimension exceeds 6 mm	kg.	16%
7408 21 90	---	Other	kg.	16%
7408 22	--	*Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):*		
7408 22 10	---	Silver plated flattened wire of copper (lametta)	kg.	16%
7408 22 20	---	Other of which the maximum cross-sectional dimension exceeds 6 mm	kg.	16%
7408 22 90	---	Other	kg.	16%
7408 29	--	*Other:*		
7408 29 10	---	Wire of bronze and similar alloys	kg.	16%
7408 29 90	---	Other	kg.	16%
7409		COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM		
	-	*Of refined copper:*		
7409 11 00	--	In coils	kg.	16%
7409 19 00	--	Other	kg.	16%
	-	*Of copper-zinc base alloys (brass):*		
7409 21 00	--	In coils	kg.	16%
7409 29 00	--	Other	kg.	16%
	-	*Of copper-tin base alloys (bronze):*		
7409 31 00	--	In coils	kg.	16%
7409 39 00	--	Other	kg.	16%
7409 40 00	-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.	16%
7409 90 00	-	Of other copper alloys	kg.	16%
7410		COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM		
	-	*Not backed:*		
7410 11 00	--	Of refined copper	kg.	16%
7410 12 00	--	Of copper alloys	kg.	16%
	-	*Backed:*		
7410 21 00	--	Of refined copper	kg.	16%
7410 22 00	--	Of copper alloys	kg.	16%
7411		COPPER TUBES AND PIPES		
7411 10 00	-	Of refined copper	kg.	16%
	-	*Of copper alloys:*		
7411 21 00	--	Of copper-zinc base alloys (brass)	kg.	16%
7411 22 00	--	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.	16%
7411 29 00	--	Other	kg.	16%
7412		COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
7412 10 00	-	Of refined copper	kg.	16%
7412 20	-	*Of copper alloys:*		
	---	*Brass:*		
7412 20 11	----	Tube-well strainer	kg.	16%
7412 20 12	----	Hose connectors	kg.	16%
7412 20 19	----	Other	kg.	16%
7412 20 90	---	Fittings of bronze or other alloys of copper	kg.	16%
7413 00 00		STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	kg.	16%
7414		CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER WIRE; EXPANDED METAL OF COPPER		
7414 20	-	*Cloth:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7414 20 10	---	Endless bands, for machinery	kg.	16%
7414 20 90	---	Other	kg.	16%
7414 90	-	*Other :*		
7414 90 10	---	Wire gauze and netting	kg.	16%
7414 90 20	---	Expanded metal of copper and copper alloys	kg.	16%
7414 90 90	---	Other	kg.	16%
7415		NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER		
7415 10 00	-	Nails and tacks, drawing pins, staples and similar articles	kg.	16%
	-	*Other articles, not threaded:*		
7415 21 00	--	Washers (including spring washers)	kg.	16%
7415 29 00	--	Other	kg.	16%
	-	*Other threaded articles:*		
7415 33	--	*Screws; bolts and nuts:*		
7415 33 10	---	Screws for wood	kg.	16%
7415 33 90	---	Other	kg.	16%
7415 39	--	*Other:*		
7415 39 10	---	Rivets (excluding tubular or bifurcated)	kg.	16%
7415 39 90	---	Other	kg.	16%
7416 00 00		COPPER SPRINGS	kg.	16%
7417		COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER		
7417 00	-	*Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper:*		
	---	*Stove:*		
7417 00 11	----	Oil pressure stove	kg.	16%
7417 00 19	----	Other	kg.	16%
7417 00 20	---	Other cooking and heating apparatus	kg.	16%
	---	*Parts:*		
7417 00 91	----	Burners	kg.	16%
7417 00 92	----	Other parts of stove	kg.	16%
7417 00 99	----	Other	kg.	16%
7418		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER		
	-	*Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:*		
7418 11 00	--	Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
7418 19	--	*Other:*		
7418 19 10	---	E.P.N.S. ware	kg.	16%
	---	*Utensils:*		
7418 19 21	----	Of brass	kg.	16%
7418 19 22	----	Of copper	kg.	16%
7418 19 29	----	Of other copper alloys	kg.	16%
7418 19 30	---	Other table, kitchen or other household articles	kg.	16%
7418 19 90	---	Parts	kg.	16%
7418 20	-	*Sanitaryware and parts thereof:*		
7418 20 10	---	Sanitaryware	kg.	16%
7418 20 20	---	Parts of sanitaryware	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7419		OTHER ARTICLES OF COPPER		
7419 10	-	*Chain and parts thereof:*		
7419 10 10	---	Chain	kg.	16%
	---	*Parts:*		
7419 10 21	----	Of copper chains	kg.	16%
7419 10 29	----	Other	kg.	16%
	-	*Other:*		
7419 91 00	--	Cast, moulded, stamped or forged, but not further worked	kg.	16%
7419 99	--	*Other:*		
7419 99 10	---	Reservoirs, tanks, vats and similar containers of a capacity above 300 l	kg.	16%
7419 99 20	---	Articles of copper alloys electro-plated with nickel-silver	kg.	16%
7419 99 30	---	Articles of brass	kg.	16%
7419 99 40	---	Copper worked articles	kg.	16%
7419 99 90	---	Other articles of copper	kg.	16%

CHAPTER 75

Nickel and articles thereof

NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

(*a*) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(*b*) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(*c*) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(*d*) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(*i*) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(*ii*) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7506 applies, *inter alia,* to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(*e*) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(*a*) *Nickel, not alloyed*

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

(*i*) the cobalt content by weight does not exceed 1.5%; and

(*ii*) the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

Elements		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(*b*) *Nickel alloys*

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(*i*) the content by weight of cobalt exceeds 1.5%,

(*ii*) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing Table, or

(*iii*) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Clause (*c*) of Note of this Chapter, for the purposes of sub-heading 7508 10, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7501		NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY		
7501 10 00	-	Nickel mattes	kg.	16%
7501 20 00	-	Nickel oxide sinters and other intermediate products of nickel metallurgy	kg.	16%
7502		UNWROUGHT NICKEL		
7502 10 00	-	Nickel, not alloyed	kg.	16%
7502 20	-	*Nickel alloys:*		
7502 20 10	---	Cupro-nickel containing more than 40% by weight of nickel	kg.	16%
7502 20 20	---	Monel metal including 'K' monel	kg.	16%
7502 20 30	---	Nickel alloys containing more than 40% by weight of nickel	kg.	16%
7502 20 40	---	Nickel alloys containing more than 10 % but not more than 40 % by weight of nickel	kg.	16%
7502 20 90	---	Other	kg.	16%
7503		NICKEL WASTE AND SCRAP		
7503 00	-	*Nickel waste and scrap:*		
7503 00 10	---	*Nickel scrap, namely the following:* new nickel scrap covered by ISRI code word 'Aroma'; old nickel scrap covered by ISRI code word 'Burly'; new cupro nickel clips and solids covered by ISRI code word 'Dandy'; cupro nickel solids covered by ISRI code word 'Daunt'; soldered cupro-nickel solids covered by ISRI code word 'Delta'; cupro nickel spinnings, turnings, borings covered by ISRI code word 'Decoy'; miscellaneous nickel-copper and nickel-copper iron covered by ISRI code word 'Depth'; mixed new nickel silver clippings covered by ISRI code word 'Maize'; mixed new nickel silver clippings covered by ISRI code word 'Major'; new segregated nickel silver clippings covered by ISRI code word 'Malar'; old nickel silver covered by ISRI code word 'Malic'; nickel silver castings covered by ISRI code word 'Naggy'; nickel silver turnings covered by ISRI code word 'Niece'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code word 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7503 00 90	---	Other	kg.	16%
7504 00 00		NICKEL POWDERS AND FLAKES	kg.	16%
7505		NICKEL BARS, RODS, PROFILES AND WIRE		
	-	*Bars, rods and profiles:*		
7505 11	--	*Of nickel, not alloyed:*		
7505 11 10	---	Hollow bars	kg.	16%
7505 11 20	---	Other bars; rods and profiles	kg.	16%
7505 12	--	*Of nickel alloys:*		
7505 12 10	---	Hollow bars	kg.	16%
7505 12 20	---	Other bars; rods and profiles	kg.	16%
	-	*Wire:*		
7505 21 00	--	Of nickel, not alloyed	kg.	16%
7505 22 00	--	Of nickel alloys	kg.	16%
7506		NICKEL PLATES, SHEETS, STRIP AND FOIL		
7506 10 00	-	Of nickel, not alloyed	kg.	16%
7506 20 00	-	Of nickel alloys	kg.	16%
7507		NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
	-	*Tubes and pipes:*		
7507 11 00	--	Of nickel, not alloyed	kg.	16%
7507 12 00	--	Of nickel alloys	kg.	16%
7507 20 00	-	Tube or pipe fittings	kg.	16%
7508		OTHER ARTICLES OF NICKEL		
7508 10 00	-	Cloth, grill and netting, of nickel wire	kg.	16%
7508 90	-	*Other:*		
7508 90 10	---	Electroplating anodes of nickel	kg.	16%
7508 90 20	---	Blanks ordinarily used for manufacturing tubes and pipes of nickel	kg.	16%
7508 90 30	---	Nickel screen	kg.	16%
7508 90 90	---	Other articles of nickel and nickel alloy	kg.	16%

CHAPTER 76

Aluminium and articles thereof

NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

(*a*) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(*b*) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(*c*) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(*d*) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(*i*) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(*ii*) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7606 and 7607 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(*e*) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygonals, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(*a*) *Aluminium, not alloyed*

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements (1), each	0.1(2)

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(*b*) *Aluminium alloys*

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(*i*) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing Table; or

(*ii*) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Clause (c) of Note of this Chapter, for the purposes of sub-heading 7616 91, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7601		UNWROUGHT ALUMINIUM		
7601 10	-	*Aluminium, not alloyed:*		
7601 10 10	---	Ingots	kg.	16%
7601 10 20	---	Billets	kg.	16%
7601 10 30	---	Wire bars	kg.	16%
7601 10 40	---	Wire rods	kg.	16%
7601 10 90	---	Other	kg.	16%
7601 20	-	*Aluminium alloys:*		
7601 20 10	---	Ingots	kg.	16%
7601 20 20	---	Billets	kg.	16%
7601 20 30	---	Wire bars	kg.	16%
7601 20 40	---	Wire rods	kg.	16%
7601 20 90	---	Other	kg.	16%
7602		ALUMINIUM WASTE AND SCRAP		
7602 00	-	*Aluminium waste and scrap:*		
7602 00 10	---	Aluminium scrap, namely the following: clean aluminium lithographic sheets covered by ISRI code word 'Tablet'; new, clean aluminium lithographic sheets covered by ISRI code word 'Tabloid'; mixed low copper aluminium clippings and solids covered by ISRI code word 'Taboo'; clean mixed old alloy sheet aluminium covered by ISRI code word 'Taint'/'Tabor'; new aluminium can stock covered by ISRI code word 'Take'; old can stock covered by ISRI code word 'Talap'; shredded aluminium used beverages can (U) scrap covered by ISRI code word 'Talcred'; densified aluminium used beverages can (UBC) scrap covered by ISRI code word 'Taldack'; baled aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldon'; briquetted aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldork'; painted siding covered by ISRI code word 'Tale'; coated scrap covered by ISRI code word 'Talent'; aluminium scrap radiators covered by ISRI code word 'Talk'; E.C. aluminium nodules covered by ISRI code word 'Tall'; new pure aluminium wire and cable covered by ISRI code word 'Talon'; new mixed aluminium wire and cable covered by ISRI code word 'Tanri'; Old pure aluminium wire and cable covered by ISRI code word 'Taste'; old mixed aluminium wire and cable covered by ISRI code word 'Tassel'; aluminium pistons covered by ISRI code word 'Tarry'; segregated aluminium borings and turnings covered by ISRI code word 'Teens'; mixed aluminium castings covered by ISRI code word 'Telic'; mixed aluminium castings covered by ISRI code word 'Tense'; wrecked airplane sheet aluminium covered by ISRI code word 'Tepid'; new aluminium foil covered by ISRI code word 'Terse';	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		old aluminium foil covered by ISRI code word 'Testy'; aluminium grindings covered by ISRI code word 'Thigh'; sweated aluminium covered by ISRI code word 'Throb'; segregated new aluminium alloy clippings and solids covered by ISRI code word 'Tooth'; mixed new aluminium alloy clippings and solids covered by ISRI code word 'Tough'; segregated new aluminium castings, forgings and extrusions covered by ISRI code word 'Tread'; aluminium auto castings covered by ISRI code word 'Trump'; insulated aluminium wire scrap covered by ISRI code word 'Twang'; aluminium airplane castings covered by ISRI code word 'Twist'; fragmentizer aluminium scrap (from automobile shredder) covered by ISRI code word 'Twitch'		
7602 00 90	---	Other waste and scrap	kg.	16%
7603		ALUMINIUM POWDERS AND FLAKES		
7603 10	-	*Powders of non-lamellar structure:*		
7603 10 10	---	Aluminium powder for thermit process	kg.	16%
7603 10 90	---	Other	kg.	16%
7603 20 00	-	Powders of lamellar structure; flakes	kg.	16%
7604		ALUMINIUM BARS, RODS AND PROFILES		
7604 10	-	*Of aluminium, not alloyed:*		
7604 10 10	---	Wire rods	kg.	16%
7604 10 20	---	Bars and rods, other than wire rods	kg.	16%
	---	*Profiles:*		
7604 10 31	----	Hollow	kg.	16%
7604 10 39	----	Other	kg.	16%
	-	*Of aluminium alloys:*		
7604 21 00	--	Hollow profiles	kg.	16%
7604 29	--	*Other:*		
7604 29 10	---	Hard drawn bare aluminium conductors steel re-inforced (A.C.S.R.)	kg.	16%
7604 29 20	---	Wire rods	kg.	16%
7604 29 30	---	Bars and rods, other than wire rods	kg.	16%
7604 29 90	---	Other	kg.	16%
7605		ALUMINIUM WIRE		
	-	*Of aluminium, not alloyed:*		
7605 11 00	--	Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	16%
7605 19	--	*Other:*		
7605 19 10	---	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	kg.	16%
	---	*Other:*		
7605 19 91	----	Hard drawn bare-solid	kg.	16%
7605 19 99	----	Other	kg.	16%
	-	*Of aluminium alloys:*		
7605 21 00	--	Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	16%
7605 29	--	*Other:*		
7605 29 10	---	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	kg.	16%
7605 29 90	---	Other	kg.	16%
7606		ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm		
	-	*Rectangular (including square):*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7606 11	--	*Of aluminium, not alloyed:*		
7606 11 10	---	Electrolytic plates or sheets	kg.	16%
7606 11 90	---	Other	kg.	16%
7606 12 00	--	Of aluminium alloys	kg.	16%
	-	*Other:*		
7606 91	--	*Of aluminium, not alloyed:*		
7606 91 10	---	Circles	kg.	16%
7606 91 20	---	Electrolytic plates or sheets	kg.	16%
7606 91 90	---	Other	kg.	16%
7606 92	--	*Of aluminium alloys:*		
7606 92 10	---	Circles	kg.	16%
7606 92 90	---	Other	kg.	16%
7607		ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM		
	-	*Not backed:*		
7607 11	--	*Rolled but not further worked:*		
7607 11 10	---	Ordinarily used for tea chest lining	kg.	16%
7607 11 90	---	Other	kg.	16%
7607 19	--	*Other:*		
7607 19 10	---	Ordinarily used for tea chest lining	kg.	16%
	---	*Other:*		
7607 19 91	----	Plain	kg.	16%
7607 19 92	----	Embossed	kg.	16%
7607 19 93	----	Perforated or cut-to-shape	kg.	16%
7607 19 94	----	Coated	kg.	16%
7607 19 95	----	Printed	kg.	16%
7607 19 99	----	Other	kg.	16%
7607 20	-	*Backed:*		
7607 20 10	---	Ordinarily used for tea chest lining	kg.	16%
7607 20 90	---	Other	kg.	16%
7608		ALUMINIUM TUBES AND PIPE		
7608 10 00	-	Of aluminium, not alloyed	kg.	16%
7608 20 00	-	Of aluminium alloys	kg.	16%
7609 00 00		ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	kg.	16%
7610		ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES		
7610 10 00	-	Doors, windows and their frames and thresholds for doors	kg.	16%
7610 90	-	*Other:*		
7610 90 10	---	Structures	kg.	16%
7610 90 20	---	Parts of structures, not elsewhere specified	kg.	16%
7610 90 30	---	Aluminium plates, rods, profiles, tubes and the like, prepared for use in structure	kg.	16%
7610 90 90	---	Other	kg.	16%
7611 00 00		ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	kg.	16%
7612		ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 l, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7612 10	-	*Collapsible tubular containers:*		
7612 10 10	---	Plain	kg.	16%
7612 10 20	---	Lacquered	kg.	16%
7612 10 30	---	Printed	kg.	16%
7912 10 90	---	Other	kg.	16%
7612 90	-	*Other:*		
7612 90 10	---	Plain	kg.	16%
7612 90 20	---	Lacquered	kg.	16%
7612 90 30	---	Printed	kg.	16%
7612 90 90	---	Other	kg.	16%
7613		ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS		
7613 00	-	*Aluminium containers for compressed or liquefied gas:*		
	---	*Low pressure cylinders:*		
7613 00 11	----	Plain	kg.	16%
7613 00 12	----	Lacquered	kg.	16%
7613 00 13	----	Printed	kg.	16%
7613 00 19	----	Other	kg.	16%
	---	*High pressure cylinders:*		
7613 00 21	----	Plain	kg.	16%
7613 00 22	----	Lacquered	kg.	16%
7613 00 23	----	Printed	kg.	16%
7613 00 29	----	Other	kg.	16%
	---	*Other:*		
7613 00 91	----	Plain	kg.	16%
7613 00 92	----	Lacquered	kg.	16%
7613 00 93	----	Printed	kg.	16%
7613 00 99	----	Other	kg.	16%
7614		STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED		
7614 10 00	-	With steel core	kg.	16%
7614 90 00	-	Other	kg.	16%
7615		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM		
	-	*Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:*		
7615 11 00	--	Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
7615 19	--	*Other:*		
7615 19 10	---	Pressure cookers	kg.	16%
7615 19 20	---	Non-stick utensils	kg.	16%
7615 19 30	---	Solar collectors and parts thereof	kg.	16%
7615 19 40	---	Other table and kitchenware	kg.	16%
7615 19 90	---	Other	kg.	16%
7615 20	-	*Sanitary ware and parts thereof:*		
7615 20 10	---	Sanitary ware of aluminium and aluminium alloys for indoor use	kg.	16%
7615 20 20	---	Parts	kg.	16%
7615 20 90	---	Other	kg.	16%
7616		OTHER ARTICLES OF ALUMINIUM		
7616 10 00	-	Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg.	16%
	-	*Other:*		
7616 91 00	--	Cloth, grill, netting and fencing, of aluminium wire	kg.	16%
7616 99	--	*Other:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7616 99 10	---	Expanded metal of aluminium and aluminium alloys	kg.	16%
7616 99 20	---	Chains	kg.	16%
7616 99 30	---	Bobbins	kg.	16%
7616 99 90	---	Other	kg.	16%

CHAPTER 77

(Reserved for possible future use)

CHAPTER 78

Lead and articles thereof

NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(c) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two being straight, of equal length and parallel) of a uniform thickness, which are:

(*i*) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(*ii*) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7804, applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE

In this Chapter, the expression "refined lead" means metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7801		UNWROUGHT LEAD		
7801 10 00	-	Refined lead	kg.	16%
	-	*Other:*		
7801 91 00	--	Containing by weight antimony as the principal other element	kg.	16%
7801 99	--	*Other:*		
7801 99 10	---	Pig lead	kg.	16%
7801 99 20	---	Unrefined lead	kg.	16%
7801 99 30	---	Unrefined lead alloys	kg.	16%
7801 99 90	---	Other	kg.	16%
7802		LEAD WASTE AND SCRAP		
7802 00	-	*Lead waste and scrap:*		
7802 00 10	---	Lead scrap, namely the following: scrap lead-soft covered by ISRI code word	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		'Racks'; mixed hard or soft scrap lead covered by ISRI code word 'Radio'; lead covered copper cable covered by ISRI code word 'Relay'; wheel weights covered by ISRI code word 'Ropes'. mixed common babbit covered by ISRI code word 'Roses'.		
7802 00 90	---	Other	kg.	16%
7803		LEAD BARS, RODS, PROFILES AND WIRE		
7803 00	-	*Lead bars, rods, profiles and wire:*		
	---	*Bars and rods:*		
7803 00 11	----	Hollow bars	kg.	16%
7803 00 19	----	Other	kg.	16%
	---	*Profiles:*		
7803 00 21	----	Hollow	kg.	16%
7803 00 29	----	Other	kg.	16%
7803 00 30	---	Wire	kg.	16%
7804		LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES		
	-	*Plates, sheets, strip and foil:*		
7804 11	--	*Sheets, strip and foil of a thickness (excluding any backing) not exceeding* 0.2 *mm:*		
7804 11 10	---	Sheets and strip	kg.	16%
7804 11 20	---	Foil	kg.	16%
7804 19	--	*Other:*		
7804 19 10	---	Plates	kg.	16%
7804 19 90	---	Other	kg.	16%
7804 20 00	-	Powders and flakes	kg.	16%
7805		LEAD TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLING, ELBOWS, SLEEVES)		
7805 00	-	*Lead tubes, pipes and tube or pipe fittings (for example, coupling, elbows, sleeves):*		
7805 00 10	---	Tubes and pipes	kg.	16%
7805 00 20	---	Tube or pipe fittings	kg.	16%
7806		OTHER ARTICLES OF LEAD		
7806 00	-	*Other articles of lead:*		
7806 00 10	---	Sanitary fixtures	kg.	16%
7806 00 20	---	Indian lead seals	kg.	16%
7806 00 30	---	Blanks	kg.	16%
7806 00 90	---	Other	kg.	16%

CHAPTER 79

Zinc and articles thereof

NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(c) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two being straight, of equal length and parallel) of a uniform thickness, which are:

(*i*) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(*ii*) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7905, applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) *Zinc, not alloyed*

Metal containing by weight at least 97.5% of zinc.

(b) *Zinc alloys*

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) *Zinc dust*

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7901		UNWROUGHT ZINC		
	-	*Zinc, not alloyed :*		
7901 11 00	--	Containing by weight 99.99% or more of zinc	kg.	16%
7901 12 00	--	Containing by weight less than 99.99% of zinc	kg.	16%
7901 20	-	*Zinc alloys :*		
7901 20 10	---	Mozak or alloys of zinc and aluminium containing not less than 94% by weight of zinc	kg.	16%
7901 20 90	---	Other kg.	16%	
7902		ZINC WASTE AND SCRAP		
7902 00	-	*Zinc waste and scrap :*		
7902 00 10	---	Zinc scrap, namely the following : old zinc die cast scrap covered by ISRI code word 'Saves'; new zinc die cast scrap covered by ISRI code word 'Scabs'; new plated zinc die cast scrap covered by ISRI code word 'Scope'; zinc die cast automotive grills covered by ISRI code word 'Scoot'; Old scrap zinc covered by ISRI code word 'Score'; New zinc clippings covered by ISRI code word	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		'Screen'; zinc die cast slabs or pigs covered by ISRI code word 'Scull'; crushed clean sorted fragmentizers die cast scrap, as produced from automobile fragmentizers covered by ISRI code word 'Scribe'; Hot dip galvanizers slab zinc dross (batch process) covered by ISRI code word 'Scrub' (minimum 92% zinc) – free of skimmings; continuous line galvanizing slab zinc top dross covered by ISRI code word 'Seal' (minimum 90% zinc) – free of skimmings; continuous line galvanizing slab zinc bottom dross covered by ISRI code word 'Seam' (minimum 92% zinc) – free of skimmings; prime zinc die cast covered by ISRI code word 'Shelf' (85% zinc) – free from corrosion or oxidation		
7902 00 90	---	Other	kg.	16%
7903		ZINC DUST, POWDERS AND FLAKES		
7903 10 00	-	Zinc dust	kg.	16%
7903 90 00	-	Other	kg.	16%
7904		ZINC BARS, RODS, PROFILES AND WIRE		
7904 00	-	*Zinc bars, rods, profiles and wire:*		
	---	*Bars and rods:*		
7904 00 11	----	Hollow bars	kg.	16%
7904 00 12	----	Rods, including wire rods	kg.	16%
7904 00 19	----	Other	kg.	16%
	---	*Profiles:*		
7904 00 21	----	Hollow	kg.	16%
7904 00 22	----	Angles, shapes and sections	kg.	16%
7904 00 29	----	Other	kg.	16%
7904 00 30	---	Wire	kg.	16%
7905		ZINC PLATES, SHEETS, STRIP AND FOIL		
7905 00	-	*Zinc plates, sheets, strip and foil:*		
7905 00 10	---	Calots	kg.	16%
7905 00 20	---	Plates	kg.	16%
7905 00 30	---	Sheets, strip and circles	kg.	16%
7905 00 40	---	Foil	kg.	16%
7906		ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
7906 00	-	*Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):*		
7906 00 10	---	Tubes and pipes	kg.	16%
7906 00 20	---	Tube or pipe fittings	kg.	16%
7907		OTHER ARTICLES OF ZINC		
7907 00	-	*Other articles of zinc:*		
7907 00 10	---	Sanitary fixtures	kg.	16%
7907 00 90	---	Other	kg.	16%

CHAPTER 80

Tin and articles thereof

NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(*i*) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(*ii*) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 8004 and 8005 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges)

and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following Table:

TABLE – OTHER ELEMENTS

	Element	Limiting content % by weight
Bi	BISMUTH	0.1
Cu	COPPER	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

(*i*) the total content by weight of such other elements exceeds 1%; or

(*ii*) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing Table.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8001		UNWROUGHT TIN		
8001 10	-	*Tin, not alloyed :*		
8001 10 10	---	Blocks	kg.	16%
8001 10 90	---	Ingots, pigs, slabs and other primary forms of tin	kg.	16%
8001 20 00	-	Tin alloys	kg.	16%
8002		TIN WASTE AND SCRAP		
8002 00	-	*Tin waste and scrap :*		
8002 00 10	---	*Tin scrap, namely the following :* block tin covered by ISRI code word 'Ranch'; high tin base babbit covered by ISRI code word 'Raves'; pewter covered by ISRI code word 'Ranks'	kg.	16%
8002 00 90	---	Other	kg.	16%
8003		TIN BARS, RODS, PROFILES AND WIRE		
8003 00	-	*Tin bars, rods, profiles and wire :*		
8003 00 10	---	Hollow bars	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8003 00 20	---	Bars, other than hollow bars; rods	kg.	16%
8003 00 30	---	Profiles	kg.	16%
8003 00 40	---	Wire	kg.	16%
8004		TIN PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM		
8004 00	-	*Tin plates, sheets and strip, of a thickness exceeding 0.2 mm :*		
8004 00 10	---	Electrolytic plates and sheets	kg.	16%
8004 00 90	---	Other	kg.	16%
8005 00 00		TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM; TIN POWDERS AND FLAKES	kg.	16%
8006		TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
8006 00	-	*Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) :*		
8006 00 10	---	Tubes and pipes	kg.	16%
8006 00 20	---	Tube or pipe fittings	kg.	16%
8007		OTHER ARTICLES OF TIN		
8007 00	-	*Other articles of tin :*		
8007 00 10	---	Blanks	kg.	16%
8007 00 90	---	Other	kg.	16%

CHAPTER 81

Other base metals; cermets; articles thereof

SUB-HEADING NOTE

Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8101		TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8101 10 00	-	Powders	kg.	16%
	-	*Other:*		
8101 94 00	--	Unwrought tungsten, including bars and rods obtained simply by sintering	kg.	16%
8101 95	--	*Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil:*		
8101 95 10	---	Hollow bars and rods	kg.	16%
8101 95 90	---	Other	kg.	16%
8101 96 00	--	Wire	kg.	16%
8101 97 00	--	Waste and scrap	kg.	16%
8101 99	--	*Other:*		
8101 99 10	---	Tungsten filament	kg.	16%
8101 99 90	---	Other	kg.	16%
8102		MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8102 10 00	-	Powders	kg.	16%
	-	*Other:*		
8102 94 00	--	Unwrought molybdenum, including bars and rods obtained simply by sintering	kg.	16%
8102 95	--	*Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil:*		
8102 95 10	---	Hollow bars	kg.	16%
8102 95 90	---	Other	kg.	16%
8102 96 00	--	Wire	kg.	16%
8102 97 00	--	Waste and scrap	kg.	16%
8102 99 00	--	Other	kg.	16%
8103		TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8103 20	-	*Unwrought tantalum, including bars and rods obtained simply by sintering; powders:*		
8103 20 10	---	Hollow bars	kg.	16%
8103 20 90	---	Other	kg.	16%
8103 30 00	-	Waste and scrap	kg.	16%
8103 90 00	-	Other	kg.	16%
8104		MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
	-	*Unwrought magnesium:*		
8104 11 00	--	Containing at least 99.8% by weight of magnesium	kg.	16%
8104 19 00	--	Other	kg.	16%
8104 20	-	*Waste and scrap:*		
8104 20 10	---	Magnesium scrap, namely the following: magnesium clips covered by ISRI code word 'Wafer'; magnesium scrap covered by ISRI code word 'Walnut'; magnesium engraver plates covered by ISRI code word 'Wine';	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		magnesium dock boards covered by ISRI code word 'Wood'; magnesium turnings covered by ISRI code word 'World'		
8104 20 90	---	Other	kg.	16%
8104 30	-	*Raspings, turnings and granules, graded according to size; powders:*		
8104 30 10	---	Raspings, turnings and granules, graded according to size	kg.	16%
8104 30 20	---	Powders	kg.	16%
8104 90	-	*Other:*		
8104 90 10	---	Other magnesium and magnesium base alloys, wrought	kg.	16%
8104 90 20	---	Flakes	kg.	16%
8104 90 30	---	Wire	kg.	16%
8104 90 90	---	Other	kg.	16%
8105		COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8105 20	-	*Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:*		
8105 20 10	---	Cobalt mattes and other intermediate products of cobalt metallurgy	kg.	16%
8105 20 20	---	Cobalt unwrought	kg.	16%
8105 20 30	---	Powders	kg.	16%
8105 30 00	-	Waste and scrap	kg.	16%
8105 90 00	-	Other	kg.	16%
8106		BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8106 00	-	*Bismuth and articles thereof, including waste and scrap:*		
8106 00 10	---	Bismuth, unwrought	kg.	16%
8106 00 20	---	Waste and scrap of bismuth and bismuth alloys	kg.	16%
8106 00 30	---	Bismuth, wrought	kg.	16%
8106 00 90	---	Other	kg.	16%
8107		CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8107 20 00	-	Unwrought cadmium; powders	kg.	16%
8107 30 00	-	Waste and scrap	kg.	16%
8107 90	-	*Other:*		
8107 90 10	---	Cadmium, wrought	kg.	16%
8107 90 90	---	Other	kg.	16%
8108		TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8108 20 00	-	Unwrought titanium; powders	kg.	16%
8108 30 00	-	Waste and scrap	kg.	16%
8108 90	-	*Other:*		
8108 90 10	---	Titanium, wrought	kg.	16%
8108 90 90	---	Other	kg.	16%
8109		ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8109 20 00	-	Unwrought zirconium; powders	kg.	16%
8109 30 00	-	Waste and scrap	kg.	16%
8109 90 00	-	Other	kg.	16%
8110		ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8110 10 00	-	Unwrought antimony; powders	kg.	16%
8110 20 00	-	Waste and scrap	kg.	16%
8110 90 00	-	Other	kg.	16%
8111		MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8111 00	-	*Manganese and articles thereof, including waste and scrap:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8111 00 10	---	Unwrought manganese and manganese base alloys	kg.	16%
8111 00 20	---	Waste and scrap of manganese base alloys	kg.	16%
8111 00 30	---	Wrought manganese	kg.	16%
8111 00 90	---	Other	kg.	16%
8112		BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP		
	-	*Beryllium:*		
8112 12 00	--	Unwrought; powders	kg.	16%
8112 13 00	--	Waste and scrap	kg.	16%
8112 19 00	--	Other	kg.	16%
	-	*Chromium:*		
8112 21 00	--	Unwrought; powders	kg.	16%
8112 22 00	--	Waste and scrap	kg.	16%
8112 29 00	--	Other	kg.	16%
8112 30	-	*Germanium:*		
8112 30 10	---	Unwrought	kg.	16%
8112 30 20	---	Waste and scrap	kg.	16%
8112 30 30	---	Wrought	kg.	16%
8112 30 90	---	Other	kg.	16%
8112 40	-	*Vanadium:*		
8112 40 10	---	Unwrought	kg.	16%
8112 40 20	---	Waste and scrap	kg.	16%
8112 40 30	---	Wrought	kg.	16%
8112 40 90	---	Other	kg.	16%
	-	*Thallium:*		
8112 51 00	--	Unwrought; powders	kg.	16%
8112 52 00	--	Waste and scrap	kg.	16%
8112 59 00	--	Other	kg.	16%
	-	*Other:*		
8112 92 00	--	Unwrought; waste and scrap; powders	kg.	16%
8112 99 00	--	Other	kg.	16%
8113		CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
8113 00	-	*Cermets and articles thereof, including waste and scrap:*		
8113 00 10	---	Unwrought cermets	kg.	16%
8113 00 20	---	Waste and scrap of cermets	kg.	16%
8113 00 30	---	Articles of cermets	kg.	16%
8113 00 90	---	Other	kg.	16%

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(*a*) base metal;

(*b*) metal carbides or cermets;

(*c*) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(*d*) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.

3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8201	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY		
8201 10 00	- Spades and shovels	kg.	16%
8201 20 00	- Forks	kg.	16%
8201 30 00	- Mattocks, picks, hoes and rakes	kg.	16%
8201 40 00	- Axes, bill hooks and similar hewing tools	kg.	16%
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg.	16%
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg.	16%
8201 90 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg.	16%
8202	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)		
8202 10	- *Hand saws:*		
8202 10 10	--- Metal working hand saws	kg.	16%
8202 10 20	--- Wood working and similar hand saws	kg.	16%
8202 10 90	--- Other	kg.	16%
8202 20 00	- Band saw blades	kg.	16%
	- *Circular saw blades (including slitting or slotting saw blades):*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8202 31 00	--	With working part of steel	kg.	16%
8202 39 00	--	Other, including parts	kg.	16%
8202 40 00	-	Chain saw blades	kg.	16%
	-	*Other saw blades:*		
8202 91	--	*Straight saw blades, for working metal:*		
8202 91 10	---	Machine operated	kg.	16%
8202 91 20	---	Hand operated	kg.	16%
8202 99	--	*Other:*		
8202 99 10	---	Hacksaw frames	kg.	16%
8202 99 90	---	Other	kg.	16%
8203		FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS		
8203 10 00	-	Files, rasps and similar tools	kg.	16%
8203 20 00	-	Pliers (including cutting pliers), pincers, tweezers and similar tools	kg.	16%
8203 30 00	-	Metal cutting shears and similar tools	kg.	16%
8203 40	-	*Pipe-cutters, bolt croppers, perforating punches and similar tools:*		
8203 40 10	---	Perforating punches and pipe cutters	kg.	16%
8203 40 90	---	Other	kg.	16%
8204		HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES		
	-	*Hand-operated spanners and wrenches:*		
8204 11	--	*Non-adjustable:*		
8204 11 10	---	Spanners	kg.	16%
8204 11 20	---	Wrenches	kg.	16%
8204 12	--	*Adjustable:*		
8204 12 10	---	Spanners	kg.	16%
8204 12 20	---	Wrenches	kg.	16%
8204 20 00	-	Interchangeable spanner sockets, with or without handles	kg.	16%
8205		HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS		
8205 10 00	-	Drilling, threading or tapping tools	kg.	16%
8205 20 00	-	Hammers and sledge hammers	kg.	16%
8205 30 00	-	Planes, chisels, gouges and similar cutting tools for working wood	kg.	16%
8205 40 00	-	Screwdrivers	kg.	16%
	-	*Other hand tools (including glaziers' diamonds):*		
8205 51	--	*Household tools:*		
8205 51 10	---	Can o cork openers	kg.	16%
8205 51 90	---	Other	kg.	16%
8205 59	--	*Other:*		
8205 59 10	---	Grease guns (excluding compressed air type)	kg.	16%
8205 59 20	---	Metal working hand tools	kg.	16%
8205 59 30	---	Hand tools for specified uses, such as watch making tools, goldsmith tools	kg.	16%
8205 59 90	---	Other	kg.	16%
8205 60 00	-	Blow lamps	kg.	16%
8205 70 00	-	Vices, clamps and the like	kg.	16%
8205 80	-	*Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8205 80 10	---	Anvils and portable forges	kg.	16%
8205 80 20	---	Grinding wheels with frame, hand or pedal-operated	kg.	16%
8205 90 00	-	Sets of articles of two or more of the foregoing sub-headings	kg.	16%
8206		TOOLS OF TWO OR MORE OF THE HEADINGS 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE		
8206 00	-	*Tools of two or more of the headings* 8202 *to* 8205, *put up in sets for retail sale:*		
8206 00 10	---	Garage tools in sets	kg.	16%
8206 00 90	---	Other	kg.	16%
8207		INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS		
	-	*Rock drilling or earth boring tools:*		
8207 13 00	--	With working part of cermets	kg.	16%
8207 19 00	--	Other, including parts	kg.	16%
8207 20 00	-	Dies for drawing or extruding metal	kg.	16%
8207 30 00	-	Tools for pressing, stamping or punching	kg.	16%
8207 40	-	*Tools for tapping or threading:*		
8207 40 10	---	Chasers	kg.	16%
8207 40 90	---	Other	kg.	16%
8207 50 00	-	Tools for drilling, other than for rock drilling	kg.	16%
8207 60	-	*Tools for boring or broaching:*		
8207 60 10	---	Reamers	kg.	16%
8207 60 90	---	Other	kg.	16%
8207 70	-	*Tools for milling:*		
8207 70 10	---	Cutters	kg.	16%
8207 70 90	---	Other	kg.	16%
8207 80 00	-	Tools for turning	kg.	16%
8207 90	-	*Other interchangeable tools:*		
8207 90 10	---	For metal working hand tools	kg.	16%
8207 90 20	---	For wood working hand tools	kg.	16%
8207 90 30	---	Lathe tools and tool belts	kg.	16%
8207 90 90	---	Other	kg.	16%
8208		KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES		
8208 10 00	-	For metal working	kg.	16%
8208 20 00	-	For wood working	kg.	16%
8208 30 00	-	For kitchen appliances or for machines used by the food industry	kg.	16%
8208 40 00	-	For agricultural, horticultural or forestry machines	kg.	16%
8208 90	-	*Other:*		
8208 90 10	---	Knives and cutting blades for paper cutting machines	kg.	16%
8208 90 20	---	Bell skiving knives	kg.	16%
8208 90 30	---	Band knives for splitting machine	kg.	16%
8208 90 40	---	Cutting and clicking dies	kg.	16%
8208 90 90	---	Other	kg.	16%
8209		PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS		
8209 00	-	*Plates, sticks, tips and the like for tools, unmounted, of cermets:*		
8209 00 10	---	Tungsten carbide tips	kg.	16%
8209 00 90	---	Other	kg.	16%
8210 00 00		HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG. OR LESS, USED IN THE PREPARATION, CONDITIONING OR	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		SERVING OF FOOD OR DRINK		
8211		KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR		
8211 10 00	-	Sets of assorted articles	kg.	16%
	-	*Other:*		
8211 91 00	--	Table knives having fixed blades	kg.	16%
8211 92 00	--	Other knives having fixed blades	kg.	16%
8211 93	--	*Knives having other than fixed blades:*		
8211 93 10	---	Pocket knives	kg.	16%
8211 93 90	---	Other	kg.	16%
8211 94 00	--	Blades	kg.	16%
8211 95 00	--	Handles of base metal	kg.	16%
8212		RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)		
8212 10	-	*Razors:*		
8212 10 10	---	Twin type shaving	kg.	16%
8212 10 90	---	Other	kg.	16%
8212 20	-	*Safety razor blades, including razor blade blanks in strips:*		
	---	*Safety razor blades:*		
8212 20 11	----	Disposable cartridge blades	kg.	16%
8212 20 19	----	Other	kg.	16%
8212 20 20	---	Safety razor blade blanks, in strips	kg.	16%
8212 90 00	-	Other parts	kg.	16%
8213 00 00		SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	kg.	16%
8214		OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)		
8214 10	-	*Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:*		
8214 10 10	---	Paper knives, letter openers, erasing knives, pencil sharpeners	kg.	16%
8214 10 90	---	Blades	kg.	16%
8214 20	-	*Manicure or pedicure sets and instruments (including nail files):*		
8214 20 10	---	Nail cutters	kg.	16%
8214 20 90	---	Other	kg.	16%
8214 90	-	*Other:*		
8214 90 10	---	Handles of cutlery of base metal	kg.	16%
8214 90 90	---	Other	kg.	16%
8215		SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE		
8215 10 00	-	Sets of assorted articles containing at least one article plated with precious metal	kg.	16%
8215 20 00	-	Other sets of assorted articles	kg.	16%
	-	*Other:*		
8215 91 00	--	Plated with precious metal	kg.	16%
8215 99 00	--	Other	kg.	16%

CHAPTER 83

Miscellaneous articles of base metal

NOTES

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading 8302, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8301		PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL		
8301 10 00	-	Padlocks	kg.	16%
8301 20 00	-	Locks of a kind used for motor vehicles	kg.	16%
8301 30 00	-	Locks of a kind used for furniture	kg.	16%
8301 40	-	*Other locks:*		
8301 40 10	---	Combination locks	kg.	16%
8301 40 90	---	Other	kg.	16%
8301 50 00	-	Clasps and frames with clasps, incorporating locks	kg.	16%
8301 60 00	-	Parts	kg.	16%
8301 70 00	-	Keys presented separately	kg.	16%
8302		BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL		
8302 10	-	*Hinges:*		
8302 10 10	---	Of steel	kg.	16%
8302 10 20	---	Of brass	kg.	16%
8302 10 90	---	Other	kg.	16%
8302 20 00	-	Castors	kg.	16%
8302 30	-	*Other mountings, fittings and similar articles suitable for motor vehicles:*		
8302 30 10	---	Curve drive stakes	kg.	16%
8302 30 90	---	Other	kg.	16%
	-	*Other mountings, fittings and similar articles:*		
8302 41	--	*Suitable for buildings:*		
8302 41 10	---	Fittings for doors and windows	kg.	16%
8302 41 20	---	Tower bolts	kg.	16%
8302 41 90	---	Other	kg.	16%
8302 42 00	--	Other, suitable for furniture	kg.	16%
8302 49 00	--	Other	kg.	16%
8302 50 00	-	Hat-racks, hat-pegs, brackets and similar fixtures	kg.	16%
8302 60 00	-	Automatic door closers	kg.	16%
8303 00 00		ARMOURED OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL		
8304 00 00		FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 9403	kg.	16%
8305		FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL		
8305 10 00	-	Fittings for loose-leaf binders or files	kg.	16%
8305 20 00	-	Staples in strips	kg.	16%
8305 90	-	*Other, including parts:*		
8305 90 10	---	Pins (other than those of heading 7317)	kg.	16%
8305 90 20	---	Clips	kg.	16%
8305 90 90	---	Other	kg.	16%
8306		BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL		
8306 10 00	-	Bells, gongs and the like	kg.	16%
	-	*Statuettes and other ornaments:*		
8306 21	--	*Plated with precious metal:*		
8306 21 10	---	Statuettes	kg.	16%
8306 21 20	---	Trophies	kg.	16%
8306 21 90	---	Other	kg.	16%
8306 29	--	*Other:*		
8306 29 10	---	Statuettes	kg.	16%
8306 29 20	---	Trophies	kg.	16%
8306 29 90	--	Other:	kg.	16%
8306 30 00	-	Photograph, picture or similar frames; mirrors	kg.	16%
8307		FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS		
8307 10 00	-	Of iron or steel	kg.	16%
8307 90 00	-	Of other base metal	kg.	16%
8308		CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METALS		
8308 10	-	*Hooks, eyes and eyelets:*		
8308 10 10	---	Hooks and eyes	kg.	16%
	---	*Eyelets:*		
8308 10 21	----	For footwear	kg.	16%
8308 10 29	----	Other	kg.	16%
8308 20 00	-	Tubular or bifurcated rivets	kg.	16%
8308 90	-	*Other, including parts:*		
	---	*Buckles:*		
8308 90 11	----	For footwear	kg.	16%
8308 90 19	----	Other	kg.	16%
8308 90 20	---	Imitation zari spangles	kg.	16%
	---	*Beads and spangles of base metal:*		
8308 90 31	----	For garments, made ups, knitwear, plastic and leather goods	kg.	16%
8308 90 39	----	Other	kg.	16%
8308 90 40	---	Fittings for travel requisites and leather goods	kg.	16%
	---	*Other:*		
8308 90 91	----	For garments, made ups, knitwear, plastic and leather goods	kg.	16%
8308 90 99	----	Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
309		STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL		
8309 10 00	-	Crown corks	kg.	16%
8309 90	-	*Other:*		
8309 90 10	---	Pilfer proof caps for packaging, all sorts, with or without washers or other fittings, of cork, rubber, polyethylene or any other material	kg.	16%
8309 90 20	---	Aluminium caps, seals, capsules and closers	kg.	16%
8309 90 30	---	Other seals	kg.	16%
8309 90 90	---	Other	kg.	16%
8310		SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 9405		
8310 00	-	*Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405:*		
8310 00 10	---	Enamel iron signboard	kg.	16%
8310 00 90	---	Other	kg.	16%
8311		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		
8311 10 00	-	Coated electrodes of base metal, for electric arc-welding	kg.	16%
8311 20 00	-	Cored wire of base metal, for electric arc-welding	kg.	16%
8311 30	-	*Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:*		
8311 30 10	---	Wire and rods of agglomerated base metal	kg.	16%
8311 30 90	---	Other	kg.	16%
8311 90 00	-	Other, including parts	kg.	16%

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS; AND PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Section does not cover :

(*a*) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016);

(*b*) articles of leather or of composition leather (heading 4204) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;

(*c*) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(*d*) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(*e*) transmission or conveyor belts or belting of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);

(*f*) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116 except unmounted worked sapphires and diamonds for styli (heading 8522);

(*g*) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*h*) drill pipe (heading 7304);

(*ij*) endless belts of metal wire or strip (Section XV);

(*k*) articles of Chapter 82 or 83;

(*l*) articles of Section XVII;

(*m*) articles of Chapter 90;

(*n*) clocks, watches or other articles of Chapter 91;

(*o*) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);

(*p*) articles of Chapter 95; or

(*q*) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions).

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:

(*a*) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;

(*b*) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;

(*c*) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

6. In respect of goods covered by this Section, conversion of an article which is incomplete or unfinished but having the essential character of the complete or finished article (including 'blank', that is an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into a finished article or a part), into complete or finished article shall amount to 'manufacture'.

CHAPTER 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

NOTES

1. This Chapter does not cover :

(*a*) millstones, grindstones or other articles of Chapter 68;

(*b*) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(*c*) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);

(*d*) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(*e*) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or

(*f*) hand-operated mechanical floor sweepers, not motorised (heading 9603).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which

answers to a description in one or more of the headings 8401 to 8424 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.

Heading 8419 does not, however, cover :

(*a*) germination plant, incubators or brooders (heading 8436);

(*b*) grain dampening machines (heading 8437);

(*c*) diffusing apparatus for sugar juice extraction (heading 8438);

(*d*) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or

(*e*) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover :

(*a*) sewing machines for closing bags or similar containers (heading 8452); or

(*b*) office machinery of heading 8472.

Heading 8424 does not cover ink-jet printing machines (heading 8443 or 8471).

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.

4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

(*a*) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(*b*) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(*c*) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (*A*) For the purposes of heading 8471, the expression "automatic data processing machines" means :

(*a*) digital machines, capable of (*1*) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme; (*2*) being freely programmed in accordance with the requirements of the user; (*3*) performing arithmetical computations specified by the user; and (*4*) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision 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 separate units. Subject to paragraph (*E*) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions :

(*a*) it is of a kind solely or principally used in an automatic data processing system;

(*b*) it is connectable to the central processing unit either directly or through one or more other units; and

(*c*) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

(*C*) Separately presented units of an automatic data processing machine are to be classified in heading 8471.

(*D*) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (*B*) (*b*) and (*B*) (*c*) above, are in all cases to be classified as units of heading 8471.

(*E*) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent. or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 7326.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine, the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 8470, the term "pocket-size" applies only to machines, the dimensions of which do not exceed 170 mm. x 100 mm. x 45 mm.

SUB-HEADING NOTES

1. For the purposes of sub-heading 8471 49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to this Chapter and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Sub-heading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION		
8401 10 00	- Nuclear reactors	kg.	16%
8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof	kg.	16%
8401 30 00	- Fuel elements (cartridges), non-irradiated	gi F/S	16%
8401 40 00	- Parts of nuclear reactors	kg.	16%
8402	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS		
	- *Steam or other vapour generating boilers:*		
8402 11 00	-- Watertube boilers with a steam production exceeding 45 t per hour	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8402 12 00	-- Water tube boilers with a steam production not exceeding 45 t per hour	kg.	16%
8402 19	-- *Other vapour generating boilers, including hybrid boilers:*		
8402 19 10	--- Fire tube horizontal (lancashire) boilers	kg.	16%
8402 19 20	--- Fire tube boilers vertical	kg.	16%
8402 19 90	--- Other	kg.	16%
8402 20 00	- Super-heated water boilers	kg.	16%
8402 90	- *Parts:*		
8402 90 10	--- Parts of fire tube boilers	kg.	16%
8402 90 20	--- Parts of watertube boilers	kg.	16%
8402 90 90	--- Other	kg.	16%
8403	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 8402		
8403 10 00	- Boilers	u	16%
8403 90 00	- Parts	kg.	16%
8404	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 8402 OR 8403 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS		
8404 10 00	- Auxiliary plants for use with boilers of heading 8402 or 8403	kg.	16%
8404 20 00	- Condensers for steam or other vapour power units	kg.	16%
8404 90 00	- Parts	kg.	16%
8405	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS		
8405 10	- *Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:*		
8405 10 10	--- Producer gas or water gas generators	kg.	16%
8405 10 20	--- Acetylene gas generators	kg.	16%
8405 10 90	--- Other	kg.	16%
8405 90 00	- Parts	kg.	16%
8406	STEAM TURBINES AND OTHER VAPOUR TURBINES		
8406 10 00	- Turbines for marine propulsion	u	16%
	- *Other turbines:*		
8406 81 00	-- Of an output exceeding 40 MW	u	16%
8406 82 00	-- Of an output not exceeding 40 MW	u	16%
8406 90 00	- Parts	kg.	16%
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES		
8407 10 00	- Aircraft engines	u	16%
	- *Marine propulsion engines:*		
8407 21 00	-- Outboard motors	u	16%
8407 29 00	-- Other	u	16%
	- *Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:*		
8407 31	-- *Of a cylinder capacity not exceeding 50 cc:*		
8407 31 10	--- For motor cycles	u	16%
8407 31 90	--- Other	u	16%
8407 32	-- *Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:*		
8407 32 10	--- For motor cycles	u	16%
8407 32 90	--- Other	u	16%
8407 33	-- *Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :*		
8407 33 10	--- For motor cars	u	16%
8407 33 20	--- For motor cycles	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8407 33 90	---	Other	u	16%
8407 34	--	*Of a cylinder capacity exceeding 1,000 cc:*		
8407 34 10	---	For motor cars	u	16%
8407 34 90	---	Other	u	16%
8407 90	-	*Other engines:*		
8407 90 10	---	Petrol engines	u	16%
8407 90 20	---	Kerosene engines	u	16%
8407 90 90	---	Other	u	16%
8408		COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)		
8408 10	-	*Marine propulsion engines:*		
8408 10 10	---	Outboard engines	u	16%
	---	*Other :*		
8408 10 91	----	Of a cylinder capacity not exceeding 100 cc	u	16%
8408 10 92	----	Of a cylinder capacity exceeding 100 cc but not exceeding 250 cc	u	16%
8408 10 93	----	Of a cylinder capacity exceeding 250 cc	u	16%
8408 20	-	*Engines of a kind used for the propulsion of vehicles of Chapter 87:*		
8408 20 10	---	Of cylinder capacity not exceeding 250 cc	u	16%
8408 20 20	---	Engines of cylinder capacity exceeding 250 cc	u	16%
8408 90	-	*Other engines:*		
8408 90 10	---	Stationary engines of cylinder capacity exceeding 50 cc	u	16%
8408 90 90	---	Other	u	16%
8409		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 8407 OR 8408		
8409 10 00	-	For aircraft engines	kg.	16%
	-	*Other :*		
8409 91	--	*Suitable for use solely or principally with spark-ignition internal combustion piston engines:*		
	---	*Valves, inlet and exhaust, piston, piston rings, piston assemblies :*		
8409 91 11	----	Valves, inlet and exhaust	kg.	16%
8409 91 12	----	Pistons	kg.	16%
8409 91 13	----	Piston rings	kg.	16%
8409 91 14	----	Piston assemblies	kg.	16%
8409 91 20	---	Fuel injection equipment excluding injection pumps	kg.	16%
	---	*Other :*		
8409 91 91	----	Of petrol engines for motor vehicles	kg.	16%
8409 91 92	----	Of other petrol engines	kg.	16%
8409 91 93	----	Of kerosene engines	kg.	16%
8409 91 94	----	Of gas engines	kg.	16%
8409 91 99	----	Other	kg.	16%
8409 99	--	*Other :*		
	---	*Valves, inlet and exhaust, piston, piston rings, piston assemblies :*		
8409 99 11	----	Valve, inlet and exhaust	kg.	16%
8409 99 12	----	Pistons	kg.	16%
8409 99 13	----	Piston rings	kg.	16%
8409 99 14	----	Piston assemblies	kg.	16%
8409 99 20	---	Fuel nozzles	kg.	16%
8409 99 30	---	Fuel injection equipment excluding injection pumps	kg.	16%
	---	*Other parts of diesel engine:*		
8409 99 41	----	Of diesel engines for motor vehicles	kg.	16%
8409 99 42	----	Of outboard engine	kg.	16%
8409 99 49	----	Other	kg.	16%
8409 99 90	---	Other	kg.	16%
8410		HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Hydraulic turbines and water wheels :*		
8410 11 00	--	Of a power not exceeding 1,000 kW	u	16%
8410 12	--	*Of a power exceeding* 1,000 *KW but not exceeding* 10,000 *KW:*		
8410 12 10	---	Of power exceeding 1,000 KW but not exceeding 5,000 KW	u	16%
8410 12 20	---	Of power exceeding 5,000 KW but not exceeding 10,000 KW	u	16%
8410 13	--	*Of a power exceeding* 10,000 KW:		
8410 13 10	---	Of power exceeding 10,000 kW but not exceeding 30,000 KW	u	16%
8410 13 20	---	Of power exceeding 30,000 kW but not exceeding 80,000 KW	u	16%
8410 13 90	---	Of power exceeding 80,000 KW	u	16%
8410 90 00	-	Parts, including regulators	kg.	16%
8411		TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES		
	-	*Turbo-jets:*		
8411 11 00	--	Of a thrust not exceeding 25 kN	u	16%
8411 12 00	--	Of a thrust exceeding 25 kN	u	16%
	-	*Turbo-propellers:*		
8411 21 00	--	Of a power not exceeding 1,100 kW	u	16%
8411 22 00	--	Of a power exceeding 1,100 kW	u	16%
	-	*Other gas turbines:*		
8411 81 00	--	Of a power not exceeding 5,000 kW	u	16%
8411 82	--	*Of a power exceeding 5,000 kW:*		
8411 82 10	---	Of power exceeding 5,000 kW but not exceeding 15,000 kW	u	16%
8411 82 20	---	Of power exceeding 15,000 kW but not exceeding 30,000 kW	u	16%
8411 82 30	---	Of power exceeding 30,000 kW but not exceeding 60,000 kW	u	16%
8411 82 40	---	Of power exceeding 60,000 kW but not exceeding 90,000 kW	u	16%
8411 82 50	---	Of power exceeding 90,000 kW but not exceeding 1,15,000 kW	u	16%
8411 82 60	---	Of power exceeding 1,15,000 kW	u	16%
	-	*Parts:*		
8411 91 00	--	Of turbo-jets or turbo-propellers	kg.	16%
8411 99 00	--	Other	kg.	16%
8412		OTHER ENGINES AND MOTORS		
8412 10 00	-	Reaction engines other than turbo-jets	u	16%
	-	*Hydraulic power engines and motors:*		
8412 21 00	--	Linear acting (cylinders)	u	16%
8412 29	--	*Other :*		
8412 29 10	---	Hydrojet (hydraulic jet engines)	u	16%
8412 29 90	---	Other	u	16%
	-	*Pneumatic power engines and motors:*		
8412 31 00	--	Linear acting (cylinders)	u	16%
8412 39 00	--	Other	u	16%
8412 80	-	*Other:*		
	---	*Steam or other vapour power*		
8412 80 11	----	Stationary	u	16%
8412 80 19	----	Other	u	16%
8412 80 20	---	Motors, spring operated excluding clock and watch movements	u	16%
8412 80 30	---	Wind turbine or engine	u	16%
8412 80 90	---	Other	u	16%
8412 90	-	*Parts:*		
8412 90 10	---	Of steam engines incorporating boilers	kg.	16%
8412 90 20	---	Of other steam engines and other vapour power units not incorporating boilers	kg.	16%
8412 90 30	---	Of hydraulic engines and motors	kg.	16%
8412 90 90	---	Other	kg.	16%
8413		PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		MEASURING DEVICE; LIQUID ELEVATORS		
	-	*Pumps fitted or designed to be fitted with a measuring device:*		
8413 11	--	*Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages:*		
8413 11 10	---	Hand pumps	u	16%
	---	*Other :*		
8413 11 91	----	Pumps for dispensing fuel	u	16%
8413 11 99	----	Other	u	16%
8413 19	--	*Other:*		
8413 19 10	---	Hand pumps	u	16%
8413 19 90	---	Other	u	16%
8413 20 00	-	Hand pumps, other than those of sub-heading 8413 11 or 8413 19	u	16%
8413 30	-	*Fuel, lubricating or cooling medium pumps for internal combustion piston engines:*		
8413 30 10	---	Injection pumps for diesel engines	u	16%
8413 30 20	---	Oil pump	u	16%
8413 30 30	---	Water pump	u	16%
8413 30 90	---	Other	u	16%
8413 40 00	-	Concrete pumps	u	16%
8413 50	-	*Other reciprocating positive displacement pumps:*		
8413 50 10	---	Metering and dosing pumps	u	16%
	---	*Primarily designed for handling water :*		
8413 50 21	----	Deep tube well turbine pump	u	16%
8413 50 29	----	Other	u	16%
8413 50 90	---	Other	u	16%
8413 60	-	*Other rotary positive displacement pumps:*		
8413 60 10	---	Gear type pumps	u	16%
8413 60 20	---	Screw type pumps	u	16%
8413 60 90	---	Other	u	16%
8413 70	-	*Other centrifugal pumps:*		
8413 70 10	---	Primarily designed to handle water	u	16%
	---	*Other:*		
8413 70 91	----	Single and multistage chemical process pumps	u	16%
8413 70 92	----	Horizontal split casing pumps	u	16%
8413 70 93	----	Horizontal self priming pumps	u	16%
8413 70 94	----	Vertical turbine driven pumps	u	16%
8413 70 95	----	Boiler feed pumps	u	16%
8413 70 96	----	Slurry pumps	u	16%
8413 70 97	----	Dredger pumps	u	16%
8413 70 99	----	Other	u	16%
	-	*Other pumps-liquid elevators:*		
8413 81	--	*Pumps :*		
8413 81 10	---	Gas pumps	u	16%
8413 81 20	---	Hydraulic ram	u	16%
8413 81 30	---	Axial flow and mixed flow vertical pump designed primarily for handling water	u	16%
8413 81 90	---	Other	u	16%
8413 82 00	--	Liquid elevators	u	16%
	-	*Parts:*		
8413 91	--	*Of pumps:*		
8413 91 10	---	Of reciprocating pumps	kg.	16%
8413 91 20	---	Of centrifugal pumps	kg.	16%
8413 91 30	---	Of deep well turbine pumps and of other rotary pumps	kg.	16%
8413 91 40	---	Of hand pump for handling water	kg.	16%
8413 91 90	---	Other	kg.	16%
8413 92 00	--	Of liquid elevators	kg.	16%
8414		AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8414 10 00	-	Vacuum pumps	u	16%
8414 20	-	*Hand or foot-operated air pumps :*		
8414 20 10	---	Bicycle pumps	u	16%
8414 20 20	---	Other hand pumps	u	16%
8414 20 90	---	Other	u	16%
8414 30 00	-	Compressors of a kind used in refrigerating equipment	u	16%
8414 40	-	*Air compressors mounted on a wheeled chassis for towing:*		
8414 40 10	---	Reciprocating air compressors	u	16%
8414 40 20	---	Centrifugal air compressors	u	16%
8414 40 30	---	Screw air compressors	u	16%
8414 40 90	---	Other	u	16%
	-	*Fans :*		
8414 51	--	*Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding* 125 *W:*		
8414 51 10	---	Table fans	u	16%
8414 51 20	---	Ceiling fans	u	16%
8414 51 30	---	Pedestal fans	u	16%
8414 51 40	---	Railway carriage fans	u	16%
8414 51 90	---	Other	u	16%
8414 59	--	*Other:*		
8414 59 10	---	Air circulator	u	16%
8414 59 20	---	Blowers, portable	u	16%
8414 59 30	---	Industrial fans and blowers	u	16%
8414 59 90	---	Other	u	16%
8414 60 00	-	Hoods having a maximum horizontal side not exceeding 120 cm	u	16%
8414 80	-	*Other:*		
	---	*Gas compressors:*		
8414 80 11	----	Of a kind used in air-conditioning equipment	u	16%
8414 80 19	----	Other	u	16%
8414 80 20	---	Free-piston generators for gas turbine	u	16%
8414 80 30	---	Turbo charger	u	16%
8414 80 90	---	Other	u	16%
8414 90	-	*Parts :*		
	---	*Of air or vacuum pumps and compressors:*		
8414 90 11	----	Of gas compressors of a kind used in refrigerating and air-conditioning appliances and machinery	kg.	16%
8414 90 12	----	Of bicycle pumps	kg.	16%
8414 90 19	----	Other	kg.	16%
8414 90 20	---	Of free piston generators	kg.	16%
8414 90 30	---	Of electric fans	kg.	16%
8414 90 40	---	Of Industrial fans, blowers	kg.	16%
8414 90 90	---	Other	kg.	16%
8415		AIR-CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED		
8415 10	-	*Window or wall types, self-contained or "split system":*		
8415 10 10	---	Split system	u	16%
8415 10 90	---	Other	u	16%
8415 20	-	*Of a kind used for persons in motor vehicles :*		
8415 20 10	---	For buses	u	16%
8415 20 90	---	Other	u	16%
	-	*Other:*		
8415 81	--	*Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps):*		
8415 81 10	---	Split air-conditioner two tonnes and above	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8415 81 90	---	Other	u	16%
8415 82	--	*Other, incorporating a refrigerating unit:*		
8415 82 10	---	Split air-conditioner two tonnes and above	u	16%
8415 82 90	---	Other	u	16%
8415 83	--	*Not incorporating a refrigerating unit :*		
8415 83 10	---	Split air-conditioner two tonnes and above	u	16%
8415 83 90	---	Other	u	16%
8415 90 00	-	Parts	kg.	16%
8416		FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES		
8416 10 00	-	Furnace burners for liquid fuel	kg.	16%
8416 20 00	-	Other furnace burners, including combination burners	kg.	16%
8416 30 00	-	Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	kg.	16%
8416 90 00	-	Parts	kg.	16%
8417		INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC		
8417 10 00	-	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	16%
8417 20 00	-	Bakery ovens, including biscuit ovens	u	16%
8417 80	-	*Other :*		
8417 80 10	---	For cement industry	u	16%
8417 80 90	---	Other	u	16%
8417 90 00	-	Parts	kg.	16%
8418		REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 8415		
8418 10	-	*Combined refrigerator-freezers, fitted with separate external doors:*		
8418 10 10	---	Commercial type	u	16%
8418 10 90	---	Other	u	16%
	-	*Refrigerators, household type:*		
8418 21 00	--	Compression-type	u	16%
8418 22 00	--	Absorption-type, electrical	u	16%
8418 29 00	--	Other	u	16%
8418 30	-	*Freezers of the chest type, not exceeding 800 l capacity:*		
8418 30 10	---	Commercial type electrical	u	16%
8418 30 90	---	Other	u	16%
8418 40	-	*Freezers of the upright type, not exceeding 900 l capacity:*		
8418 40 10	---	Electrical	u	16%
8418 40 90	---	Other	u	16%
8418 50 00	-	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	u	16%
	-	*Other refrigerating or freezing equipment; heat pumps:*		
8418 61 00	--	Compression type units whose condensers are heat exchangers	kg.	16%
8418 69	--	*Other:*		
8418 69 10	---	Ice making machinery	kg.	16%
8418 69 20	---	Water cooler	kg.	16%
8418 69 30	---	Vending machine, other than automatic vending machine	kg.	16%
8418 69 40	---	Refrigeration equipment or devices specially used in leather industries for manufacturing of leather articles	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8418 69 50	---	Refrigerated farm tanks, industrial ice cream freezer	kg.	16%
8418 69 90	---	Other	kg.	16%
	-	*Parts:*		
8418 91 00	--	Furniture designed to receive refrigerating or freezing equipment	kg.	16%
8418 99 00	--	Other	kg.	16%
8419		MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC		
	-	*Instantaneous or storage water heaters, non-electric:*		
8419 11	--	*Instantaneous gas water heaters :*		
8419 11 10	---	Domestic type	u	16%
8419 11 90	---	Other	u	16%
8419 19	--	*Other:*		
8419 19 10	---	Domestic type	u	16%
8419 19 20	---	Other	u	16%
8419 20	-	*Medical, surgical or laboratory sterilisers:*		
8419 20 10	---	Auto claves	u	16%
8419 20 90	---	Other	u	16%
	-	*Dryers:*		
8419 31 00	--	For agricultural products	u	16%
8419 32 00	--	For wood, paper pulp, paper or paperboard	u	16%
8419 39 00	--	Other	u	16%
8419 40	-	*Distilling or rectifying plant:*		
8419 40 10	---	For petroleum refining	u	16%
8419 40 20	---	Other distilling equipment	u	16%
8419 40 90	---	Other	u	16%
8419 50	-	*Heat exchange units:*		
8419 50 10	---	Shell and tube type	u	16%
8419 50 20	---	Plate type	u	16%
8419 50 30	---	Spiral type	u	16%
8419 50 90	---	Other	u	16%
8419 60 00	-	Machinery for liquefying air or other gases	u	16%
	-	*Other machinery, plant and equipment:*		
8419 81	--	*For making hot drinks or for cooking or heating food:*		
8419 81 10	---	Friers	u	16%
8419 81 20	---	Other kitchen machines	u	16%
8419 81 90	---	Other	u	16%
8419 89	--	*Other:*		
8419 89 10	---	Pressure vessels, reactors, columns or towers or chemical storage tanks	u	16%
8419 89 20	---	Glass lined equipment	u	16%
8419 89 30	---	Auto claves other than for cooking or heating food, not elsewhere specified or included	u	16%
8419 89 40	---	Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water	u	16%
8419 89 50	---	Pasteurizers	u	16%
8419 89 60	---	Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8419 89 70	---	Apparatus for rapid heating of semi-conductor devices; apparatus for chemical or physical vapour deposition on semi-conductor wafers; apparatus for chemical vapour deposition on LCD substratus	u	16%
8419 89 80	---	Vacuum-vapour plant for deposition of metals	u	16%
8419 89 90	---	Other	u	16%
8419 90	-	*Parts:*		
8419 90 10	---	Parts of instantaneous or storage water heaters (domestic type)	kg.	16%
8419 90 90	---	Other	kg.	16%
8420		CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR		
8420 10 00	-	Calendering or other rolling machines	u	16%
	-	*Parts:*		
8420 91 00	--	Cylinders	kg.	16%
8420 99 00	--	Other	kg.	16%
8421		CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES		
	-	*Centrifuges, including centrifugal dryers:*		
8421 11 00	--	Cream separators	u	16%
8421 12 00	--	Clothes-dryers	u	16%
8421 19	--	*Other:*		
8421 19 10	---	Bowl centrifuges	u	16%
8421 19 20	---	Basket centrifuges	u	16%
8421 19 30	---	Continuous automatic centrifuges	u	16%
8421 19 40	---	Self cleaning centrifuges	u	16%
8421 19 50	---	Decanter centrifuges horizontal bowl	u	16%
8421 19 60	---	Screw conveyor centrifuges	u	16%
	---	*Other :*		
8421 19 91	----	For chemical industries	u	16%
8421 19 99	----	Other	u	16%
	-	*Filtering or purifying machinery and apparatus for liquids:*		
8421 21	--	*For filtering or purifying water :*		
8421 21 10	---	Ion exchanger plant or apparatus	u	16%
8421 21 20	---	Household type filters	u	16%
8421 21 90	---	Other	u	16%
8421 22 00	--	For filtering or purifying beverages other than water	u	16%
8421 23 00	--	Oil or petrol-filters for internal combustion engines	u	16%
8421 29 00	--	Other	u	16%
	-	*Filtering or purifying machinery and apparatus for gases:*		
8421 31 00	--	Intake air filters for internal combustion engines	u	16%
8421 39	--	*Other:*		
8421 39 10	---	Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers	u	16%
8421 39 20	---	Air purifiers or cleaners	u	16%
8421 39 90	---	Other	u	16%
	-	*Parts:*		
8421 91 00	--	Of centrifuges, including centrifugal dryers	kg.	16%
8421 99 00	--	Other	kg.	16%
8422		DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Dish washing machines:*		
8422 11 00	--	Of the household type	u	16%
8422 19 00	--	Other	u	16%
8422 20 00	-	Machinery for cleaning or drying bottles or other containers	u	16%
8422 30 00	-	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	kg.	16%
8422 40 00	-	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	kg.	16%
8422 90	-	*Parts:*		
8422 90 10	---	Of machinery for cleaning or drying bottles or other containers	kg.	16%
8422 90 20	---	Of dish washing machines of household type	kg.	16%
8422 90 90	---	Of other machinery	kg.	16%
8423		WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CENTIGRAMS OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS		
8423 10 00	-	Personal weighing machines, including baby scales; household scales	u	16%
8423 20 00	-	Scales for continuous weighing of goods on conveyors	u	16%
8423 30 00	-	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	16%
	-	*Other weighing machinery:*		
8423 81	--	*Having a maximum weighing capacity not exceeding 30 kg :*		
8423 81 10	---	Beam scale	u	16%
8423 81 90	---	Other	u	16%
8423 82	--	*Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:*		
8423 82 10	---	Beam scale	u	16%
8423 82 90	---	Other	u	16%
8423 89 00	--	Other	u	16%
8423 90	-	*Weighing machine weights of all kinds; parts of weighing machinery:*		
8423 90 10	---	Weighing machine weights of all kinds	kg.	16%
8423 90 20	---	Parts of weighing machinery	kg.	16%
8424		MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES		
8424 10 00	-	Fire extinguishers, whether or not charged	u	16%
8424 20 00	-	Spray guns and similar appliances	u	16%
8424 30 00	-	Steam or sand blasting machines and similar jet projecting machines	u	16%
	-	*Other appliances:*		
8424 81 00	--	Agricultural or horticultural	u	Nil
8424 89	--	*Other:*		
8424 89 10	---	Painting equipment, including electrostatic phosphating and powder coating equipment	u	16%
8424 89 20	---	Industrial bellows	u	16%
8424 89 90	---	Other	u	16%
8424 90 00	-	Parts	kg.	16%
8425		PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- *Pulley tackles and hoists other than skip hoists or hoists of a kind used for raising vehicles:*		
8425 11	-- *Powered by electric motor:*		
8425 11 10	--- Hoists	u	16%
8425 11 20	--- Pulley tackle	u	16%
8425 19	-- *Other :*		
8425 19 10	--- Hoists machine	u	16%
8425 19 20	--- Pulley tackle	u	16%
8425 20 00	- Pit-head winding gear; winches specially designed for use underground	u	16%
	- *Other winches; capstans:*		
8425 31 00	-- Powered by electric motor	u	16%
8425 39 00	-- Other	u	16%
	- *Jacks; hoists of a kind used for raising vehicles:*		
8425 41 00	-- Built-in jacking system of a type used in garages	u	16%
8425 42 00	-- Other jacks and hoists, hydraulic	u	16%
8425 49 00	-- Other	u	16%
8426	SHIP'S DERRICKS; CRANES INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE		
	- *Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:*		
8426 11 00	-- Overhead travelling cranes on fixed support	u	16%
8426 12 00	-- Mobile lifting frames on tyres and straddle carriers	u	16%
8426 19 00	-- Other	u	16%
8426 20 00	- Tower cranes	u	16%
8426 30 00	- Portal or pedestal jib cranes	u	16%
	- *Other machinery, self-propelled:*		
8426 41 00	-- On tyres	u	16%
8426 49 00	-- Other	u	16%
	- *Other machinery :*		
8426 91 00	-- Designed for mounting on road vehicles	u	16%
8426 99	-- *Other:*		
8426 99 10	--- Ropeway and telphers	u	16%
8426 99 90	--- Other	u	16%
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT		
8427 10 00	- Self-propelled trucks powered by an electric motor	u	16%
8427 20 00	- Other self-propelled trucks	u	16%
8427 90 00	- Other trucks	u	16%
8428	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS)		
8428 10	- *Lifts and skip hoists:*		
	--- *Lifts:*		
8428 10 11	---- Lifts of a kind used in buildings	u	16%
8428 10 19	---- Other	u	16%
8428 10 20	--- Skip hoists	u	16%
8428 20	- *Pneumatic elevators and conveyors:*		
	--- *Conveyors:*		
8428 20 11	---- Belt conveyors	u	16%
8428 20 19	---- Other	u	16%
8428 20 20	--- Pneumatic elevators	u	16%
	- *Other continuous-action elevators and conveyors, for goods or materials:*		
8428 31 00	-- Specially designed for underground use	u	16%
8428 32 00	-- Other, bucket type	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8428 33 00	--	Other, belt type	u	16%
8428 39 00	--	Other	u	16%
8428 40 00	-	Escalators and moving walkways	u	16%
8428 50	-	*Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment:*		
8428 50 10	---	Wagon marshalling equipment	u	16%
8428 50 20	---	Wagon tippers	u	16%
8428 50 90	---	Other	u	16%
8428 60 00	-	Teleferics, chair-lifts, ski-raglines, traction mechanisms for funiculars	u	16%
8428 90	-	*Other machinery* :		
8428 90 10	---	For coal handling	u	16%
8428 90 20	---	For ash handling	u	16%
8428 90 90	---	Other	u	16%
8429		SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS		
	-	*Bulldozers and angledozers :*		
8429 11	--	*Track laying :*		
8429 11 10	---	Angledozers	u	16%
8429 11 20	---	Bulldozers	u	16%
8429 19	--	*Other:*		
8429 19 10	---	Angledozers	u	16%
8429 19 20	---	Bulldozers	u	16%
8429 20 00	-	Graders and levellers	u	16%
8429 30 00	-	Scrappers	u	16%
8429 40	-	*Tamping machines and road rollers :*		
8429 40 10	---	Road rollers up to 5 tons capacity	u	16%
8429 40 20	---	Road rollers above 5 tons capacity	u	16%
8429 40 30	---	Tamping machines	u	16%
	-	*Mechanical shovels, excavators and shovel loaders:*		
8429 51 00	--	Front-end shovel loaders	u	16%
8429 52 00	--	Machinery with a 360 degrees revolving superstructure	u	16%
8429 59 00	--	Other	u	16%
8430		OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS		
8430 10	-	*Pile-drivers and pile-extractors:*		
8430 10 10	---	Pile-drivers	u	16%
8430 10 20	---	Pile-extractors	u	16%
8430 20 00	-	Snow-ploughs and snow-blowers	u	16%
	-	*Coal or rock cutters and tunneling machinery:*		
8430 31	--	*Self-propelled:*		
8430 31 10	---	Coal cutters	u	16%
8430 31 20	---	Tunneling machinery	u	16%
8430 31 90	---	Other	u	16%
8430 39 00	--	Other	u	16%
	-	*Other boring or sinking machinery:*		
8430 41	--	*Self-propelled:*		
8430 41 10	---	Tube well drilling and core drilling machinery	u	16%
8430 41 20	---	Petroleum and gas well drilling machinery	u	16%
8430 41 30	---	Rock drilling machinery	u	16%
8430 41 90	---	Other	u	16%
8430 49 00	--	Other	u	16%
8430 50	-	*Other machinery, self-propelled:*		
8430 50 10	---	Mining machinery (excluding coal mining)	u	16%
8430 50 90	---	Other	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Other machinery, not self-propelled:*		
8430 61 00	--	Tamping or compacting machinery	u	16%
8430 69 00	--	Other	u	16%
8431		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 8425 TO 8430		
8431 10	-	*Of machinery of heading* 8425 :		
8431 10 10	---	Of pulley tackle and hoists, other than ship hoists, winches or capstans	kg.	16%
8431 10 90	---	Other	kg.	16%
8431 20	-	*Of machinery of heading* 8427 :		
8431 20 10	---	Of fork lift trucks	kg.	16%
8431 20 90	---	Other	kg.	16%
	-	*Of machinery of heading* 8428:		
8431 31 00	--	Of lifts, skip hoists or escalators	kg.	16%
8431 39	--	*Other :*		
8431 39 10	---	Of elevators, conveyors and moving equipments	kg.	16%
8431 39 90	---	Other	kg.	16%
	-	*Of machinery of heading* 8426, 8429 *or* 8430 :		
8431 41 00	--	Buckets, shovels, grabs and grips	kg.	16%
8431 42 00	--	Bulldozers or angledozer blades	kg.	16%
8431 43	--	*Parts of boring or sinking machinery of sub-heading* 8430 41 *or* 8430 49:		
8431 43 10	---	Of boring or sinking machinery, self-propelled	kg.	16%
8431 43 90	---	Other	kg.	16%
8431 49	--	*Other :*		
8431 49 10	---	Of road rollers, mechanically propelled	kg.	16%
8431 49 20	---	Of ships derricks and cranes	kg.	16%
8431 49 30	---	Of other excavating, levelling, tamping or excavating machinery for earth, mineral or ores	kg.	16%
8431 49 40	---	Of pile driver, snow plough, not self-propelled	kg.	16%
8431 49 90	---	Other	kg.	16%
8432		AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS		
8432 10	-	*Ploughs:*		
8432 10 10	---	Disc ploughs	u	Nil
8432 10 20	---	Other tractor ploughs	u	Nil
8432 10 90	---	Other	u	Nil
	-	*Harrows, scarifiers, cultivators, weeders and hoes:*		
8432 21 00	--	Disc harrows	u	Nil
8432 29	--	*Other:*		
8432 29 10	---	Rotary hoes	u	Nil
8432 29 90	---	Other	u	Nil
8432 30 00	-	Seeders, planters and transplanters	u	Nil
8432 40 00	-	Manure spreaders and fertiliser distributors	u	Nil
8432 80	-	*Other machinery:*		
8432 80 10	---	Lawn or sports ground rollers	kg.	Nil
8432 80 20	---	Rotary tiller	kg.	Nil
8432 80 90	---	Other	kg.	Nil
8432 90	-	*Parts:*		
8432 90 10	---	Parts of agricultural machinery falling within headings 8432 10, 8432 21, 8432 29, 8432 30 and 8432 40	kg.	Nil
8432 90 90	---	Other	kg.	Nil
8433		HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 8437		
	-	*Mowers for lawns, parks or sports-grounds:*		
8433 11	--	*Powered with the cutting device rotating in a horizontal plane:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8433 11 10	---	Powered with 3 HP or more	u	Nil
8433 11 90	---	Other	u	Nil
8433 19	--	*Other:*		
8433 19 10	---	Non-powered mowers, having width of 75 cm or more	u	Nil
8433 19 90	---	Other	u	Nil
8433 20 00	-	Other mowers, including cutter bars for tractor mounting	u	Nil
8433 30 00	-	Other haymaking machinery	u	Nil
8433 40 00	-	Straw or fodder balers, including pick-up balers	u	Nil
	-	*Other harvesting machinery; threshing machinery:*		
8433 51 00	--	Combine harvester-threshers	u	Nil
8433 52 00	--	Other threshing machinery	u	Nil
8433 53 00	--	Root or tuber harvesting machines	u	Nil
8433 59 00	--	Other	u	Nil
8433 60	-	*Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:*		
8433 60 10	---	Machines for cleaning	u	Nil
8433 60 20	---	Machines for sorting or grading	u	Nil
8433 90 00	-	Parts	kg.	Nil
8434		MILKING MACHINES AND DAIRY MACHINERY		
8434 10 00	-	Milking machines	u	16%
8434 20 00	-	Dairy machinery	u	16%
8434 90	-	*Parts :*		
8434 90 10	---	Of milking machinery	kg.	16%
8434 90 20	---	Of dairy machinery	kg.	16%
8435		PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES		
8435 10 00	-	Machinery	u	16%
8435 90 00	-	Parts	kg.	16%
8436		OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS		
8436 10 00	-	Machinery for preparing animal feeding stuffs	u	Nil
	-	*Poultry-keeping machinery; poultry incubators and brooders:*		
8436 21 00	--	Poultry incubators and brooders	u	Nil
8436 29 00	--	Other	u	Nil
8436 80	-	*Other machinery:*		
8436 80 10	---	Germination plant fitted with mechanical and thermal equipment	u	Nil
8436 80 90	---	Other	u	Nil
	-	*Parts:*		
8436 91 00	--	Of poultry-keeping machinery or poultry incubators and brooders	kg.	Nil
8436 99 00	--	Other	kg.	Nil
8437		MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY		
8437 10 00	-	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	Nil
8437 80	-	*Other machinery:*		
8437 80 10	---	Flour mill machinery	u	Nil
8437 80 20	---	Rice mill machinery	u	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8437 80 90	---	Other	u	Nil
8437 90	-	*Parts :*		
8437 90 10	---	Of flour mill machinery	kg.	Nil
8437 90 20	---	Of rice mill machinery	kg.	Nil
8437 90 90	---	Other	kg.	Nil
8438		MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS		
8438 10	-	*Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:*		
8438 10 10	---	Bakery machinery	u	16%
8438 10 20	---	Machinery for manufacture of macaroni or spaghetti or similar products	u	16%
8438 20 00	-	Machinery for the manufacture of confectionery, cocoa or chocolate	u	16%
8438 30	-	*Machinery for sugar manufacture:*		
8438 30 10	---	Sugarcane crushers	u	16%
8438 30 90	---	Other	u	16%
8438 40 00	-	Brewery machinery	u	16%
8438 50 00	-	Machinery for the preparation of meat or poultry	u	16%
8438 60 00	-	Machinery for the preparation of fruits, nuts or vegetables	u	16%
8438 80	-	*Other machinery:*		
8438 80 10	---	Auxiliary equipment for extrusion cooking plant	u	16%
8438 80 20	---	For production of soya milk or other soya products (other than soya oil)	u	16%
8438 80 30	---	Diffusing machines (diffusers)	u	16%
8438 80 40	---	Tea leaf rolling or cutting machine	u	16%
8438 80 90	---	Other	u	16%
8438 90	-	*Parts:*		
8438 90 10	---	Of sugar manufacturing machinery	kg.	16%
8438 90 90	---	Of other machinery	kg.	16%
8439		MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD		
8439 10 00	-	Machinery for making pulp of fibrous cellulosic material	u	16%
8439 20 00	-	Machinery for making paper or paperboard	u	16%
8439 30	-	*Machinery for finishing paper or paperboard:*		
8439 30 10	---	Paper laminating machine	u	16%
8439 30 90	---	Other	u	16%
	-	*Parts:*		
8439 91 00	--	Of machinery for making pulp of fibrous cellulosic material	kg.	16%
8439 99 00	--	Other	kg.	16%
8440		BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES		
8440 10	-	*Machinery:*		
8440 10 10	---	Wire stitching machinery, single headed	u	16%
8440 10 90	---	Other	u	16%
8440 90 00	-	Parts	kg.	16%
8441		OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS		
8441 10	-	*Cutting machines:*		
8441 10 10	---	Paper cutting machines, excluding machines with devices such as automatic programme cutting or three knife trimmers	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8441 10 90	---	Other	u	16%
8441 20 00	-	Machines for making bags, sacks or envelopes	u	16%
8441 30 00	-	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	16%
8441 40 00	-	Machines for moulding articles in paper pulp, paper or paperboard	u	16%
8441 80 00	-	Other machinery	u	16%
8441 90 00	-	Parts	kg.	16%
8442		MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADINGS 8456 TO 8465), FOR TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)		
8442 10 00	-	Phototype-setting and composing machines	u	16%
8442 20	-	*Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device:*		
8442 20 10	---	Stereo-typing apparatus	u	16%
8442 20 20	---	Type-casting (founding) machines	u	16%
8442 20 30	---	Type-setting machines	u	16%
8442 20 90	---	Other	u	16%
8442 30	-	*Other machinery, apparatus and equipment:*		
8442 30 10	---	Brass rules	u	16%
8442 30 20	---	Chases	u	16%
8442 30 90	---	Other	u	16%
8442 40 00	-	Parts of the foregoing machinery, apparatus or equipment	kg.	16%
8442 50	-	*Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):*		
8442 50 10	---	Impressed blocks and matrices, printing blocks, plates and cylinders	kg.	16%
8442 50 20	---	Lithographic plates	kg.	16%
	---	*Plate, block, cylinder and lithographic stones prepared for printing purposes:*		
8442 50 31	----	Plate, block and cylinder for textile printing machine	kg.	16%
8442 50 32	----	Printing blocks	kg.	Nil
8442 50 39	----	Other	kg.	16%
8442 50 40	---	Printing type	kg.	Nil
8442 50 50	---	Highly polished copper sheets for making process blocks	kg.	16%
8442 50 60	---	Highly polished zinc sheets for making process blocks	kg.	16%
8442 50 90	---	Other	kg.	16%
8443		PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 8442; INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING 8471; MACHINES FOR USES ANCILLARY TO PRINTING		
	-	*Offset printing machinery:*		
8443 11 00	--	Reel fed	u	16%
8443 12 00	--	Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	u	16%
8443 19 00	--	Other	u	16%
	-	*Letterpress printing machinery, excluding flexographic printing:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8443 21 00	--	Reel fed	u	16%
8443 29 00	--	Other	u	16%
8443 30 00	-	Flexographic printing machinery	u	16%
8443 40 00	-	Gravure printing machinery	u	16%
	-	*Other printing machinery:*		
8443 51 00	--	Ink-jet printing machines	u	16%
8443 59	--	*Other:*		
8443 59 10	---	Flat bed printing presses	u	16%
8443 59 20	---	Platen printing presscs	u	16%
8443 59 30	---	Proof presses	u	16%
	---	*Machinery for printing repetitive word or design or colour:*		
8443 59 41	----	On cotton textile	u	16%
8443 59 49	----	Other	u	16%
8443 59 90	---	Other	u	16%
8443 60	-	*Machines for uses ancillary to printing:*		
8443 60 10	---	Automatic feeders and sheet delivering machine	u	16%
8443 60 20	---	Serial numbering machines	u	16%
8443 60 30	---	Folders, guzmnos perforators and staplers	u	16%
8443 60 90	---	Other	u	16%
8443 90	-	*Parts:*		
8443 90 10	---	Parts of printing presses	kg.	16%
8443 90 90	---	Other	kg.	16%
8444		MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS		
8444 00	-	*Machines for extruding, drawing, texturing or cutting man-made textile materials:*		
8444 00 10	---	Machines for extruding man-made textile materials	u	16%
8444 00 90	---	Other	u	16%
8445		MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING 8446 OR 8447		
	-	*Machines for preparing textile fibres:*		
8445 11	--	*Carding machines :*		
8445 11 10	---	Cotton carding machines	u	16%
8445 11 90	---	Other	u	16%
8445 12	--	*Combing machines:*		
8445 12 10	---	Cotton combing machines	u	16%
8445 12 90	---	Other	u	16%
8445 13 00	--	Drawing or roving machines	u	16%
8445 19	--	*Other:*		
8445 19 10	---	Cotton processing machines (including cotton ginning machine)	u	16%
8445 19 20	---	Jute fibre processing machines	u	16%
8445 19 30	---	Regenerated fibres and synthetic fibres processing machines	u	16%
8445 19 40	---	Silk processing machines	u	16%
8445 19 50	---	Wool processing machines	u	16%
8445 19 60	---	Blowroom machines	u	16%
8445 19 90	---	Other	u	16%
8445 20	-	*Textile spinning machines :*		
	---	*Cotton spinning machines :*		
8445 20 11	----	Drawing frames	u	16%
8445 20 12	----	Intermediate frames	u	16%
8445 20 13	----	Ring frames	u	16%
8445 20 14	----	Roving frames	u	16%
8445 20 19	----	Other	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8445 20 20	---	Jute fibres spinning machines	u	16%
8445 20 30	---	Regenerated fibres and synthetic fibres spinning machines	u	16%
8445 20 40	---	Silk fibres spinning machines	u	16%
8445 20 50	---	Wool spinning machines	u	16%
8445 20 90	---	Other	u	16%
8445 30	-	*Textile doubling or twisting machines :*		
	---	*Cotton fibre doubling or twisting machines :*		
8445 30 11	----	Doubling frames	u	16%
8445 30 19	----	Other	u	16%
8445 30 20	---	Jute fibre doubling or twisting machines	u	16%
8445 30 30	---	Regenerated fibre and synthetic fibre yarn doubling or twisting machines	u	16%
8445 30 40	---	Silk fibre doubling or twisting machines	u	16%
8445 30 50	---	Wool fibre doubling or twisting machines	u	16%
8445 30 90	---	Other fibre doubling or twisting machines	u	16%
8445 40	-	*Textile winding (including weft-winding) or reeling machines:*		
8445 40 10	---	Cotton fibre winding (including weft-winding) or reeling machines, automatic or otherwise	u	16%
8445 40 20	---	Jute fibre reeling (including weft-winding) machines	u	16%
8445 40 30	---	Regenerated fibres yarn and synthetic fibres yarn reeling (including weft-winding) machines	u	16%
8445 40 40	---	Silk fibre reeling (including weft-winding) machines	u	16%
8445 40 50	---	Wool fibre reeling (including weft-winding) machines	u	16%
8445 40 90	---	Other	u	16%
8445 90 00	-	Other	u	16%
8446		WEAVING MACHINES (LOOMS)		
8446 10	-	*For weaving fabrics of a width not exceeding 30 cm:*		
	---	*Cotton weaving machines :*		
8446 10 11	----	Automatic, powerloom	u	16%
8446 10 12	----	Plain, powerloom	u	16%
8446 10 19	----	Other	u	16%
8446 10 90	---	Other	u	16%
	-	*For weaving fabrics of a width not exceeding 30 cm, shuttle type:*		
8446 21	--	*Power looms:*		
8446 21 10	---	Cotton weaving machines, automatic	u	16%
8446 21 90	---	Other	u	16%
8446 29	--	*Other :*		
8446 29 10	---	Cotton weaving machines	u	16%
8446 29 90	---	Other	u	16%
8446 30	-	*For weaving fabrics of a width exceeding 30 cm, shuttleless type:*		
	---	*Cotton weaving machines :*		
8446 30 11	----	Automatic, powerloom	u	16%
8446 30 12	----	Plain, powerloom	u	16%
8446 30 19	----	Other	u	16%
8446 30 90	---	Other	u	16%
8447		KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING		
	-	*Circular knitting machines :*		
8447 11	--	*With cylinder diameter not exceeding 165 mm:*		
	---	*Wool knitting machines :*		
8447 11 11	----	Hand knitting machines	u	16%
8447 11 19	----	Other	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8447 11 20	---	Cotton hosiery machines	u	16%
8447 11 90	---	Other	u	16%
8447 12	--	*With cylinder diameter exceeding 165 mm:*		
	---	*Wool knitting machines:*		
8447 12 11	----	Hand knitting machines	u	16%
8447 12 19	----	Other	u	16%
8447 12 20	---	Cotton hosiery machines	u	16%
8447 12 90	---	Other	u	16%
8447 20	-	*Flat kniting machines; stitch-bonding machines:*		
8447 20 10	---	Hand knitting machines for wool	u	16%
8447 20 20	---	Other knitting machines for wool	u	16%
8447 20 30	---	Cotton hosiery machines	u	16%
8447 20 90	---	Other	u	16%
8447 90	-	*Other:*		
8447 90 10	---	Machines for making of tulle and lace	u	16%
8447 90 20	---	Machines for making embroidery	u	16%
8447 90 30	---	Other	u	16%
8448		AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 8444, 8445, 8446 OR 8447 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING 8444, 8445, 8446 OR 8447 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD FRAMES, HOSIERY NEEDLES)		
	-	*Auxiliary machinery for machines of heading* 8444, 8445, 8446 or 8447:		
8448 11	--	*Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith:*		
8448 11 10	---	Jacquards and harness liner cards for cotton textile machinery	kg.	16%
8448 11 90	---	Other	kg.	16%
8448 19 00	--	Other	kg.	16%
8448 20 00	-	Parts and accessories of machines of heading 8444 or of their auxiliary machinery	kg.	16%
	-	*Parts and accessories of machines of heading 8445 or of their auxiliary machinery:*		
8448 31 00	--	Card clothing	kg.	16%
8448 32	--	*Of machines for preparing textile fibres, other than card clothing:*		
8448 32 10	---	For cotton processing machines	kg.	16%
8448 32 20	---	For jute processing machines	kg.	16%
8448 32 30	---	For silk and man-made (regenerated and synthetic fibres processing machines)	kg.	16%
8448 32 40	---	For wool processing machines	kg.	16%
8448 32 90	---	Other	kg.	16%
8448 33	--	*Spindles, spindle flyers, spinning rings and ring travellers:*		
8448 33 10	---	For cotton spinning machines	kg.	16%
8448 33 20	---	For jute spinning machines	kg.	16%
8448 33 30	---	For silk and man-made (regenerated and synthetic) fibre spinning machines	kg.	16%
8448 33 40	---	For wool spinning machines	kg.	16%
8448 33 90	---	For other textile fibre spinning machines	kg.	16%
8448 39	--	*Other:*		
8448 39 10	---	Combs for cotton textile machinery	kg.	16%
8448 39 20	---	Gills for gill boxes	kg.	16%
8448 39 90	---	Other	kg.	16%
	-	*Parts and accessories of weaving machines (looms) or of their auxiliary machinery:*		
8448 41	--	*Shuttles:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8448 41 10	---	Of cotton weaving machinery	kg.	16%
8448 41 20	---	Of jute weaving machinery	kg.	16%
8448 41 30	---	Of silk and man-made fibres weaving machinery	kg.	16%
8448 41 40	---	Of wool weaving machinery	kg.	16%
8448 41 50	---	Of other textile fibres weaving machinery	kg.	16%
8448 41 60	---	Of auxiliary machinery of heading 8448	kg.	16%
8448 41 90	---	Other	kg.	16%
8448 42	--	*Reeds for looms, healds and heald-frames:*		
8448 42 10	---	Healds (excluding wire healds) and reeds for cotton machinery	kg.	16%
8448 42 20	---	Healds, wire	kg.	16%
8448 42 90	---	Other	kg.	16%
8448 49	--	*Other:*		
8448 49 10	---	Parts of cotton weaving machinery	kg.	16%
8448 49 20	---	Parts of jute weaving machinery	kg.	16%
8448 49 30	---	Parts of silk and man-made fibres weaving machinery	kg.	16%
8448 49 40	---	Parts of wool weaving machinery	kg.	16%
8448 49 50	---	Parts of other textile weaving machinery	kg.	16%
8448 49 90	---	Other	kg.	16%
	-	*Parts and accessories of machines of heading 8447 or of their auxiliary machinery:*		
8448 51	--	*Sinkers, needles and other articles used in forming stitches:*		
8448 51 10	---	Of cotton hosiery machine	kg.	16%
8448 51 20	---	Of wool knitting machines	kg.	16%
8448 51 30	---	Of machines for tulle, lace	kg.	16%
8448 51 90	---	Other	kg.	16%
8448 59 00	--	Other	kg.	16%
8449		MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS		
8449 00	-	*Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats:*		
8449 00 10	---	Machinery for manufacture or finishing of felt in piece or in shapes (including felt hat-making machines and hat making blocks)	kg.	16%
8449 00 90	---	Other	kg.	16%
8450		HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY		
	-	*Machines, each of a dry linen capacity not exceeding 10 kg:*		
8450 11 00	--	Fully-automatic machines	u	16%
8450 12 00	--	Other machines, with built-in centrifugal drier	u	16%
8450 19 00	--	Other	u	16%
8450 20 00	-	Machines, each of a dry linen capacity exceeding 10 kg	u	16%
8450 90	-	*Parts:*		
8450 90 10	---	Parts of household type machines	kg.	16%
8450 90 90	---	Other	kg.	16%
8451		MACHINERY (OTHER THAN MACHINES OF HEADING 8450) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8451 10	- *Dry-cleaning machines:*		
8451 10 10	--- Dry-cleaning machines for cotton textile	u	16%
8451 10 90	--- Other	u	16%
	- *Drying machines:*		
8451 21 00	-- Each of a dry linen capacity not exceeding 10 kg	u	16%
8451 29 00	-- Other	u	16%
8451 30	- *Ironing machines and presses (including fusing presses):*		
8451 30 10	--- Hand ironing press	u	16%
8451 30 90	--- Other	u	16%
8451 40	- *Washing, bleaching or dyeing machines:*		
	--- *Bleaching machine:*		
8451 40 11	---- For cotton textile	u	16%
8451 40 19	---- Other	u	16%
	--- *Dyeing machines:*		
8451 40 21	---- For cotton textile	u	16%
8451 40 29	---- For other textile	u	16%
	--- *Other:*		
8451 40 91	---- For washing and cleaning for woollen textile	u	16%
8451 40 99	---- Other	u	16%
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	16%
8451 80	- *Other machinery:*		
	--- *Sizing and dressing machines:*		
8451 80 11	---- For cotton textile	u	16%
8451 80 19	---- Other	u	16%
	--- *Finishing machines:*		
8451 80 21	---- For coating or impregnating yarn or fabrics	u	16%
8451 80 22	---- Other finishing processes for cotton textile	u	16%
8451 80 29	---- Other	u	16%
8451 80 90	--- Other	u	16%
8451 90 00	- Parts	kg.	16%
8452	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES		
8452 10	- *Sewing machines of the household type:*		
	--- *Complete, with stand or table:*		
8452 10 11	---- With electronic controls or electric motors	u	16%
8452 10 12	---- Hand operated	u	Nil
8452 10 19	---- Other	u	16%
	--- *Without stand or table (heads):*		
8452 10 21	---- With electronic controls or electric motors	u	16%
8452 10 22	---- Hand operated	u	Nil
8452 10 29	---- Other	u	16%
	- *Other sewing machines:*		
8452 21	-- *Automatic units:*		
8452 21 10	--- Industrial sewing machines having a motor of 150 watts capacity and above and having a speed of 1,500 stitches per minute or more	u	16%
8452 21 20	--- Other with electronic controls or electric motors	u	16%
8452 21 90	--- Other	u	16%
8452 29 00	-- Other	u	16%
8452 30	- *Sewing machine needles :*		
8452 30 10	--- For household type sewing machines	kg.	Nil
8452 30 90	--- Other	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8452 40	-	*Furniture, bases and covers for sewing machines and parts thereof:*		
8452 40 10	---	Furniture, bases and covers	kg.	Nil
8452 40 90	---	Parts of furniture, bases and cover for sewing machines	kg.	Nil
8452 90	-	*Other parts of sewing machines:*		
8452 90 10	---	Of household sewing machines	kg.	Nil
8452 90 90	---	Other	kg.	Nil
8453		MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES		
8453 10 00	-	Machinery for preparing, tanning or working hides, skins or leather	u	16%
8453 20 00	-	Machinery for making or repairing footwear	u	16%
8453 80 00	-	Other machinery	u	16%
8453 90	-	*Parts :*		
8453 90 10	---	Of boot and shoe manufacturing machinery	kg.	16%
8453 90 90	---	Other	kg.	16%
8454		CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES		
8454 10 00	-	Converters	u	16%
8454 20	-	*Ingot moulds and ladles :*		
8454 20 10	---	Ladles	u	16%
8454 20 20	---	Ingot moulds	u	16%
8454 30	-	*Casting machines:*		
8454 30 10	---	Die-casting machines	u	16%
8454 30 20	---	Continuous casting machines	u	16%
8454 30 90	---	Other	u	16%
8454 90 00	-	Parts	kg.	16%
8455		METAL-ROLLING MILLS AND ROLLS THEREFOR		
8455 10 00	-	Tube mills	u	16%
	-	*Other rolling mills:*		
8455 21	--	*Hot or combination hot and cold:*		
8455 21 10	---	Hot	u	16%
8455 21 20	---	Combination hot and cold	u	16%
8455 22 00	--	Cold	u	16%
8455 30 00	-	Rolls for rolling mills	u	16%
8455 90 00	-	Other parts	kg.	16%
8456		MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRA-SONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES		
8456 10 00	-	Operated by laser or other light or photon beam processes	u	16%
8456 20 00	-	Operated by ultrasonic processes	u	16%
8456 30 00	-	Operated by electro-discharge processes	u	16%
	-	*Other:*		
8456 91 00	--	For dry-etching patterns on semi-conductor materials	u	16%
8456 99	--	*Other:*		
8456 99 10	---	Electro-chemical machines	u	16%
8456 99 90	---	Other	u	16%
8457		MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES FOR WORKING METAL		
8457 10	-	*Machining centres:*		
8457 10 10	---	Horizontal	u	16%
8457 10 20	---	Vertical	u	16%
8457 20	-	*Unit construction machines (single station):*		
8457 20 10	---	Unit head boring	u	16%

Tariff item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8457 20 20	---	Unit head drilling	u	16%
8457 20 90	---	Other	u	16%
8457 30	-	*Multi-station transfer machines:*		
8457 30 10	---	Rotary type	u	16%
8457 30 20	---	In-line type	u	16%
8457 30 90	---	Other	u	16%
8458		LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL		
	-	*Horizontal lathes:*		
8458 11 00	--	Numerically controlled	u	16%
8458 19	--	*Other:*		
	---	*Automatic, single spindle:*		
8458 19 11	----	Horizontal bar, swiss type	u	16%
8458 19 12	----	Base sliding head type	u	16%
8458 19 13	----	Horizontal chucking	u	16%
8458 19 19	----	Other	u	16%
8458 19 90	---	Other	u	16%
	-	*Other lathes:*		
8458 91 00	--	Numerically controlled	u	16%
8458 99	--	*Other:*		
8458 99 10	---	Automatic, multi-spindle bar	u	16%
8458 99 20	---	Automatic, multi-spindle chucking	u	16%
	---	*Capstans, turrets, capstan and turret combination, coping, multi tool and production lathes:*		
8458 99 31	----	Capstans lathes	u	16%
8458 99 32	----	Turrets lathes	u	16%
8458 99 33	----	Capstan and turret combination lathes	u	16%
8458 99 34	----	Copying lathes	u	16%
8458 99 35	----	Multi-tool and production lathes	u	16%
	---	*Crankshaft, relieving, wheel and axle lathes:*		
8458 99 41	----	Crankshaft lathes	u	16%
8458 99 42	----	Relieving lathes	u	16%
8458 99 43	----	Wheel and axle lathes	u	16%
	---	*Centre lathes:*		
8458 99 51	----	Tool-room type	u	16%
8458 99 59	----	Other	u	16%
8458 99 90	---	Other	u	16%
8459		MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 8458		
8459 10 00	-	Way-type unit head machines	u	16%
	-	*Other drilling machines:*		
8459 21 00	--	Numerically controlled	u	16%
8459 29	--	*Other:*		
8459 29 10	---	Bench and pillar	u	16%
8459 29 20	---	Pillar or columns, multi-spindle	u	16%
8459 29 30	---	Radial	u	16%
8459 29 40	---	Deep hole	u	16%
8459 29 50	---	Multi head drilling machines	u	16%
8459 29 90	---	Other	u	16%
	-	*Other boring-milling machines:*		
8459 31 00	--	Numerically controlled	u	16%
8459 39	--	*Other:*		
8459 39 10	---	Vertical turning or boring	u	16%
8459 39 90	---	Other	u	16%
8459 40	-	*Other boring machines :*		
8459 40 10	---	Jig boring machines horizontal	u	16%
8459 40 20	---	Fine boring machines, horizontal	u	16%
8459 40 30	---	Fine boring machines, vertical	u	16%
8459 40 90	---	Other	u	16%
	-	*Milling machine, knee type:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8459 51	--	*Numerically controlled:*		
8459 51 10	---	Horizontal	u	16%
8459 51 20	---	Vertical	u	16%
8459 51 30	---	Universal	u	16%
8459 51 90	---	Other	u	16%
8459 59	--	*Other:*		
8459 59 10	---	Horizontal	u	16%
8459 59 20	---	Vertical	u	16%
8459 59 30	---	Universal	u	16%
8459 59 40	---	Ram type	u	16%
8459 59 50	---	Die-sinking or pantograph	u	16%
8459 59 90	---	Other	u	16%
	-	*Other milling machines:*		
8459 61	--	*Numerically controlled:*		
8459 61 10	---	Piano milling	u	16%
8459 61 90	---	Other	u	16%
8459 69	--	*Other:*		
8459 69 10	---	Bed type, horizontal	u	16%
8459 69 20	---	Bed type, vertical	u	16%
8459 69 30	---	Piano milling, single column	u	16%
8459 69 40	---	Piano milling, double column	u	16%
8459 69 90	---	Other	u	16%
8459 70	-	*Other threading or tapping machines :*		
8459 70 10	---	Threading machines	u	16%
8459 70 20	---	Tapping machines	u	16%
8460		MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL, OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 8461		
	-	*Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least* 0.01 *mm:*		
8460 11 00	--	Numerically controlled	u	16%
8460 19 00	--	Other	u	16%
	-	*Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least* 0.01 *mm:*		
8460 21 00	--	Numerically controlled	u	16%
8460 29	--	*Other:*		
8460 29 10	---	Cylindrical grinders	u	16%
8460 29 20	---	Internal grinders	u	16%
8460 29 30	---	Centreless grinders	u	16%
8460 29 40	---	Profile grinders	u	16%
8460 29 90	---	Other	u	16%
	-	*Sharpening (tool or cutter grinding) machines:*		
8460 31 00	--	Numerically controlled	u	16%
8460 39	--	*Other:*		
8460 39 10	---	Grinder, tool or cutter	u	16%
8460 39 90	---	Other	u	16%
8460 40	-	*Honing or lapping machines:*		
	---	*Honing machines:*		
8460 40 11	----	Vertical, single spindle	[illegible]	[illegible]
8460 40 12	----	Vertical, multi-spindle	u	[illegible]%
8460 40 13	----	Horizontal	u	[illegible]%
8460 40 19	----	Other	u	
8460 40 20	---	Lapping machines	u	16%
8460 90	-	*Other:*		
8460 90 10	---	Polishing and buffing machines	u	16%
8460 90 90	---	Other	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8461		MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL, OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
8461 20	-	*Shaping or slotting machines:*		
	---	*Shaping machines:*		
8461 20 11	----	Die and punch shaping machines	u	16%
8461 20 19	----	Other	u	16%
8461 20 20	---	Slotting machines	u	16%
8461 30	-	*Broaching machines:*		
8461 30 10	---	Vertical	u	16%
8461 30 20	---	Horizontal	u	16%
8461 30 90	---	Other	u	16%
8461 40	-	*Gear cutting, gear grinding or gear finishing machines:*		
	---	*Gear cutting machines:*		
8461 40 11	----	Bevel gear cutting	u	16%
8461 40 12	----	Gear cutting spiral bevel and /or hypoid	u	16%
8461 40 13	----	Gear slotter or planar formed cutter type	u	16%
8461 40 14	----	Gear milling formed disc cutter type	u	16%
8461 40 19	----	Other	u	16%
	---	*Gear grinding or gear finishing machines :*		
8461 40 21	----	Single or double wheel disc type gear grinder	u	16%
8461 40 22	----	Formed wheel gear grinder	u	16%
8461 40 23	----	Gear shaver	u	16%
8461 40 24	----	Gear tooth, rounding, chamfering or burring	u	16%
8461 40 25	----	Gear shaper, spur and helical	u	16%
8461 40 26	----	Gear hobber, spur and helical	u	16%
8461 40 29	----	Other	u	16%
8461 50	-	*Sawing or cutting-off machines:*		
	---	*Sawing machines:*		
8461 50 11	----	Band saw, horizontal	u	16%
8461 50 12	----	Band saw, vertical	u	16%
8461 50 13	----	Circular saw, cold	u	16%
8461 50 14	----	Circular saw, hot	u	16%
8461 50 15	----	Hack saw	u	16%
8461 50 19	----	Other	u	16%
	---	*Cutting-off machines:*		
8461 50 21	----	Abrasive wheel cutting-off machines	u	16%
8461 50 29	----	Other	u	16%
8461 90 00	-	Other	u	16%
8462		MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE		
8462 10	-	*Forging or die-stamping machines (including presses) and hammers:*		
	---	*Hammers:*		
8462 10 11	----	Steam or air, single frame	u	16%
8462 10 12	----	Steam or air, double frame	u	16%
8462 10 13	----	Headers and upsetters	u	16%
8462 10 14	----	Double acting counter blow, air or steam	u	16%
8462 10 19	----	Other	u	16%
8462 10 20	---	Forging machines	u	16%
8462 10 30	---	Die stamping machines	u	16%
	-	*Bending, folding, straightening or flattening machines (including presses):*		
8462 21 00	--	Numerically controlled	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8462 29	--	*Other:*		
8462 29 10	---	Bending and straightening machines	u	16%
8462 29 20	---	Press brakes	u	16%
8462 29 30	---	Other rotary head and ram type	u	16%
8462 29 90	---	Other	u	16%
	-	*Shearing machines (including presses), other than combined punching and shearing machines :*		
8462 31 00	--	Numerically controlled	u	16%
8462 39	--	*Other:*		
8462 39 10	---	Plate and sheet shears (guillotine)	u	16%
8462 39 20	---	Bar and angle shearing and cropping	u	16%
8462 39 90	---	Other	u	16%
	-	*Punching or notching machines (including presses), including combined punching and shearing machines:*		
8462 41 00	--	Numerically controlled	u	16%
8462 49	--	*Other:*		
8462 49 10	---	Punching machines (including turret)	u	16%
8462 49 20	---	Combination of punching, shearing and cropping machines	u	16%
8462 49 30	---	Nibbling machines	u	16%
8462 49 90	---	Other	u	16%
	-	*Other:*		
8462 91	--	*Hydraulic presses:*		
8462 91 10	---	Hydraulic extension	u	16%
8462 91 90	---	Other	u	16%
8462 99	--	*Other:*		
	---	*Pneumatic, inclinable and vertical presses:*		
8462 99 11	----	Pneumatic presses	u	16%
8462 99 12	----	Inclinable presses	u	16%
8462 99 13	----	Vertical gap of frame presses	u	16%
8462 99 14	----	Vertical straight presses	u	16%
8462 99 15	----	Vertical forging presses	u	16%
8462 99 19	----	Other	u	16%
8462 99 20	---	Dieing or lobbing machine presses	u	16%
8462 99 30	---	Transfer and multiple presses	u	16%
8462 99 40	---	Horizontal presses	u	16%
8462 99 50	---	Friction screw presses	u	16%
8462 99 60	---	Knuckle joint presses	u	16%
8462 99 70	---	Coining joint presses	u	16%
8462 99 90	---	Other	u	16%
8463		OTHER MACHINE-TOOLS FOR WORKING METAL, OR CERMETS, WITHOUT REMOVING MATERIAL		
8463 10	-	*Draw-benches for bars, tubes, profiles, wire or the like:*		
8463 10 10	---	Wire and metal ribbon drawing machines	u	16%
8463 10 20	---	Other wire making machines	u	16%
8463 10 30	---	Tube drawing machines	u	16%
8463 10 90	---	Other	u	16%
8463 20 00	-	Thread rolling machines	u	16%
8463 30	-	*Machines for working wire :*		
8463 30 10	---	Wire grill or knitting machine	u	16%
8463 30 20	---	Spring coiling	u	16%
8463 30 30	---	Chain making	u	16%
8463 30 40	---	Nail-making machine	u	16%
8463 90	-	*Other:*		
8463 90 10	---	Riveting machines (excluding portable hand operated machine)	u	16%
8463 90 20	---	Strip profiling	u	16%
8463 90 30	---	Seaming machine for example for cans	u	16%
8463 90 90	---	Other	u	16%
8464		MACHINE-TOOLS FOR WORKING STONE, CERAMICS,		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS		
8464 10	-	*Sawing machine:*		
8464 10 10	---	Granite cutting machines or equipment	u	16%
8464 10 90	---	Other	u	16%
8464 20 00	-	Grinding or polishing machines	u	16%
8464 90 00	-	Other	u	16%
8465		MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS		
8465 10 00	-	Machines which can carry out different types of machining operations without tool change between such operations	u	16%
	-	*Other :*		
8465 91 00	--	Sawing machines	u	16%
8465 92 00	--	Planing, milling or moulding (by cutting) machines	u	16%
8465 93 00	--	Grinding, sanding or polishing machines	u	16%
8465 94 00	--	Bending or assembling machines	u	16%
8465 95 00	--	Drilling or morticing machines	u	16%
8465 96 00	--	Splitting, slicing or paring machines	u	16%
8465 99	--	*Other:*		
8465 99 10	---	Lathes	u	16%
8465 99 90	---	Other	u	16%
8466		PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 8456 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL, FOR WORKING IN THE HAND		
8466 10	-	*Tool holders and self-opening dieheads:*		
8466 10 10	---	Tool holders	kg.	16%
8466 10 20	---	Self-opening dieheads	kg.	16%
8466 20 00	-	Work holders	kg.	16%
8466 30	-	*Dividing heads and other special attachments for machine-tools:*		
8466 30 10	---	Chucks	kg.	16%
8466 30 20	---	Jigs and fixtures	kg.	16%
8466 30 90	---	Other	kg.	16%
	-	*Other:*		
8466 91 00	--	For machines of heading 8464	kg.	16%
8466 92 00	--	For machines of heading 8465	kg.	16%
8466 93	--	*For machines of headings* 8456 *to* 8461:		
8466 93 10	---	Parts and accessories of machine tools, for working metals	kg.	16%
8466 93 90	---	Other	kg.	16%
8466 94 00	--	For machines of heading 8462 or 8463	kg.	16%
8467		TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR		
	-	*Pneumatic:*		
8467 11	--	*Rotary type (including combined rotary percussion):*		
8467 11 10	---	Drills	u	16%
8467 11 20	---	Hammers	u	16%
8467 11 90	---	Other	u	16%
8467 19 00	--	Other	u	16%
	-	*With self-contained electric motor:*		
8467 21 00	--	Drills of all kinds	u	16%
8467 22 00	--	Saws	u	16%
8467 29 00	--	Other	u	16%
	-	*Other tools:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8467 81 00	--	Chain saws	u	16%
8467 89	--	*Other:*		
8467 89 10	---	Compressed air grease guns, lubricators and similar appliances	u	16%
8467 89 20	---	Vibrators	u	16%
8467 89 90	---	Other	u	16%
	-	*Parts:*		
8467 91 00	--	Of chain saws	kg.	16%
8467 92 00	--	Of pneumatic tools	kg.	16%
8467 99 00	--	Other	kg.	16%
8468		MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 8515; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES		
8468 10 00	-	Hand-held blow pipes	u	16%
8468 20	-	*Other gas-operated machinery and apparatus:*		
8468 20 10	---	Welding or cutting machines	u	16%
8468 20 90	---	Other	u	16%
8468 80 00	-	Other machinery and apparatus	u	16%
8468 90 00	-	Parts	kg.	16%
8469		TYPEWRITERS OTHER THAN PRINTERS OF HEADING 8471; WORD-PROCESSING MACHINES		
	-	*Automatic typewriters and word-processing machines:*		
8469 11 00	--	Word-processing machines	u	16%
8469 12 00	--	Automatic typewriters	u	16%
8469 20	-	*Other typewriters, electric :*		
8469 20 10	---	Braille typewriters	u	Nil
8469 20 90	---	Other	u	16%
8469 30	-	*Other typewriters, non-electric:*		
8469 30 10	---	Braille typewriters	u	Nil
8469 30 90	---	Other	u	16%
8470		CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS		
8470 10 00	-	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	16%
	-	*Other electronic calculating machines:*		
8470 21 00	--	Incorporating a printing device	u	16%
8470 29 00	--	Other	u	16%
8470 30 00	-	Other calculating machines	u	16%
8470 40	-	*Accounting machines:*		
8470 40 10	---	Electrically operated	u	16%
8470 40 20	---	Manually operated	u	16%
8470 50	-	*Cash registers:*		
8470 50 10	---	Electrically operated	u	16%
8470 50 20	---	Manually operated	u	16%
8470 90	-	*Other:*		
8470 90 10	---	Electrically operated	u	16%
8470 90 20	---	Manually operated	u	16%
8471		AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED		
8471 10 00	-	Analogue or hybrid automatic data processing machines	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8471 30	-	*Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:*		
8471 30 10	---	Personal computer	u	16%
8471 30 90	---	Other	u	16%
	-	*Other digital automatic data processing machines:*		
8471 41	--	*Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :*		
8471 41 10	---	Micro computer	u	16%
8471 41 20	---	Large or main frame computer	u	16%
8471 41 90	---	Other	u	16%
8471 49 00	--	Other, presented in the form of systems	u	16%
8471 50 00	-	Digital processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u	16%
8471 60	-	*Input or output units, whether or not containing storage units in the same housing:*		
8471 60 10	---	Combined input or out put units	u	16%
	---	*Printer:*		
8471 60 21	----	Line printer	u	16%
8471 60 22	----	Dot matrix printer	u	16%
8471 60 23	----	Letter quality daisy wheel printer	u	16%
8471 60 24	----	Graphic printer	u	16%
8471 60 25	----	Plotter	u	16%
8471 60 26	----	Laser jet printer	u	16%
8471 60 27	----	Ink jet printer	u	16%
8471 60 29	----	Other	u	16%
8471 60 30	---	Monitor	u	16%
8471 60 40	---	Keyboard	u	16%
8471 60 50	---	Scanners	u	16%
8471 60 60	---	Mouse	u	16%
8471 60 90	---	Other	u	16%
8471 70	-	*Storage units:*		
8471 70 10	---	Floppy disc drives	u	16%
8471 70 20	---	Hard disc drives	u	16%
8471 70 30	---	Removable or exchangeable disc drives	u	16%
8471 70 40	---	Magnetic tape drives	u	16%
8471 70 50	---	Cartridge tape drive	u	16%
8471 70 60	---	CD-ROM drive	u	16%
8471 70 70	---	Digital video disc drive	u	16%
8471 70 90	---	Other	u	16%
8471 80 00	-	Other units of automatic data processing machines	u	16%
8471 90 00	-	Other	u	16%
8472		OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN SORTING MACHINES, COIN COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES)		
8472 10 00	-	Duplicating machines	u	16%
8472 20 00	-	Addressing machines and address plate embossing machines	u	16%
8472 30 00	-	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8472 90	-	*Other:*		
8472 90 10	---	Stapling machines (staplers)	u	16%
8472 90 20	---	Digital duplicator	u	16%
8472 90 30	---	Automatic bank note dispensers	u	16%
8472 90 40	---	Coin sorting machines, coin-counting or wrapping machines	u	16%
8472 90 90	---	Other	u	16%
8473		PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 8469 TO 8472		
8473 10 00	-	Parts and accessories of the machines of heading 8469	kg.	16%
	-	*Parts and accessories of the machines of heading* 8470:		
8473 21 00	--	Of the electronic calculating machines of sub-heading 8470 10, 8470 21 or 8471 29	kg.	16%
8473 29 00	--	Other	kg.	16%
8473 30	-	*Parts and accessories of the machines of heading* 8471:		
8473 30 10	---	Microprocessors	kg.	16%
8473 30 20	---	Motherboards	kg.	16%
8473 30 30	---	Other mounted printed circuit boards	kg.	16%
8473 30 40	---	Head stack	kg.	16%
8473 30 50	---	Ink cartridges with print head assembly	kg.	16%
8473 30 60	---	Ink spray nozzle	kg.	16%
	---	*Other :*		
8473 30 91	----	Network access controllers	kg.	16%
8473 30 92	----	Graphic and intelligence based script technology (GIST) cards for multilingual computers	kg.	16%
8473 30 99	----	Other	kg.	16%
8473 40	-	*Parts and accessories of the machines of heading* 8472:		
8473 40 10	---	Parts of duplicating, hectograph or stencil machines	kg.	16%
8473 40 90	---	Other	kg.	16%
8473 50 00	-	Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	kg.	16%
8474		MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND		
8474 10	-	*Sorting, screening, separating or washing machines:*		
8474 10 10	---	For coal	u	16%
8474 10 90	---	Other	u	16%
8474 20	-	*Crushing or grinding machines:*		
8474 20 10	---	For stone and mineral	u	16%
8474 20 20	---	For coal	u	16%
8474 20 90	---	Other	u	16%
	-	*Mixing or kneading machines:*		
8474 31	--	*Concrete or mortar mixers :*		
8474 31 10	---	Concrete mixers	u	16%
8474 31 20	---	Mortar mixers	u	16%
8474 32 00	--	Machines for mixing mineral substances with bitumen	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8474 39 00	--	Other	u	16%
8474 80	-	*Other machinery:*		
8474 80 10	---	Brick and tile making machinery	u	16%
8474 80 20	---	Ceramic and clay making machinery	u	16%
8474 80 30	---	Machinery for forming foundry moulds of sand	u	16%
8474 80 90	---	Other	u	16%
8474 90 00	-	Parts	kg.	16%
8475		MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES OR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE		
8475 10 00	-	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	u	16%
	-	*Machines for manufacturing or hot working glass or glassware:*		
8475 21 00	--	Machines for making optical fibres and preforms thereof	u	16%
8475 29 00	--	Other	u	16%
8475 90 00	-	Parts	kg.	16%
8476		AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMPS, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY CHANGING MACHINES		
	-	*Automatic beverage-vending machines:*		
8476 21	--	*Incorporating heating or refrigerating devices:*		
8476 21 10	---	Incorporating refrigerating devices	u	16%
8476 21 20	---	Incorporating heating devices	u	16%
8476 29 00	--	Other	u	16%
	-	*Other machines:*		
8476 81	--	*Incorporating heating or refrigerating devices:*		
8476 81 10	---	Incorporating refrigerating devices	u	16%
8476 81 20	---	Incorporating heating devices	u	16%
8476 89	--	*Other:*		
8476 89 10	---	Money changing machines	u	16%
8476 89 20	---	Postage stamps vending machines	u	16%
8476 89 30	---	Cigarette vending machines	u	16%
8476 89 90	---	Other	u	16%
8476 90	-	*Parts:*		
8476 90 10	---	Of machines of sub-heading 8476 21	kg.	16%
8476 90 90	---	Other	kg.	16%
8477		MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8477 10 00	-	Injection-moulding machines	u	16%
8477 20 00	-	Extruders	u	16%
8477 30 00	-	Blow moulding machines	u	16%
8477 40 00	-	Vacuum moulding machines and other thermoforming machines	u	16%
	-	*Other machinery for moulding or otherwise forming:*		
8477 51 00	--	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	16%
8477 59 00	--	Other	u	16%
8477 80	-	*Other machinery:*		
8477 80 10	---	Machinery for making rubber goods	u	16%
8477 80 90	---	Other	u	16%
8477 90 00	-	Parts	kg.	16%
8478		MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8478 10	-	*Machinery:*		
8478 10 10	---	Cigar making machinery	u	16%
8478 10 20	---	Cigarette making machinery	u	16%
8478 10 90	---	Other	u	16%
8478 90 00	-	Parts	kg.	16%
8479		MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8479 10 00	-	Machinery for public works, building or the like	u	16%
8479 20	-	*Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:*		
8479 20 10	---	Oil-seed crushing or grinding machinery including purifying tanks	u	16%
8479 20 90	---	Other	u	16%
8479 30 00	-	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u	16%
8479 40 00	-	Rope or cable-making machines	u	16%
8479 50 00	-	Industrial robots, not elsewhere specified or included	u	16%
8479 60 00	-	Evaporative air coolers	u	16%
	-	*Other machines and mechanical appliances:*		
8479 81 00	--	For treating metal, including electric wire coil-winders	u	16%
8479 82 00	--	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	16%
8479 89	--	*Other:*		
8479 89 10	---	Soap cutting or moulding machinery	u	16%
8479 89 20	---	Air humidifiers or dehumidifiers (other than those falling under heading 8415 or 8424)	u	16%
8479 89 30	---	Mechanical sifting machines	u	16%
8479 89 40	---	Ultrasonic transducers	u	16%
8479 89 50	---	Car washing machines and related appliances	u	16%
8479 89 60	---	Coke oven plants	u	16%
8479 89 70	---	Machinery for the manufacture of chemical and pharmaceuticals goods	u	16%
	---	*Other :*		
8479 89 91	----	Industrial vacuum cleaners	u	16%
8479 89 92	----	Briquetting plant and machinery intended for manufacture of briquettes from agricultural and municipal waste	u	Nil
8479 89 99	----	Other	u	16%
8479 90	-	*Parts:*		
8479 90 10	---	Of machines for public works, building or the like	kg.	16%
8479 90 20	---	Of machines for the extraction of animal or fruit and vegetable fats or oil	kg.	16%
8479 90 30	---	Of machines and mechanical appliances for treating wood	kg.	16%
8479 90 40	---	Of machinery used for manufacture of chemicals and pharmaceuticals	kg.	16%
8479 90 90	---	Other	kg.	16%
8480		MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS		
8480 10 00	-	Moulding boxes for metal foundry	kg.	16%
8480 20 00	-	Mould bases	kg.	16%
8480 30 00	-	Moulding patterns	kg.	16%
	-	*Moulds for metal or metal carbides:*		
8480 41 00	--	Injection or compression types	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8480 49 00	--	Other	kg.	16%
8480 50 00	-	Moulds for glass	kg.	16%
8480 60 00	-	Moulds for mineral materials	kg.	16%
	-	*Moulds for rubber or plastics:*		
8480 71 00	--	Injection or compression types	kg.	16%
8480 79 00	--	Other	kg.	16%
8481		TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES		
8481 10 00	-	Pressure-reducing valves	kg.	16%
8481 20 00	-	Valves for oleohydraulic or pneumatic transmissions	kg.	16%
8481 30 00	-	Check (non-return) valves	kg.	16%
8481 40 00	-	Safety or relief valves	kg.	16%
8481 80	-	*Other appliances:*		
8481 80 10	---	Taps, cocks and similar appliances of iron or steel	kg.	16%
8481 80 20	---	Taps, cocks and similar appliances of non-ferrous metal	kg.	16%
8481 80 30	---	Industrial valves (excluding pressure-reducing valves, and thermostatically controlled valves)	kg.	16%
	---	*Inner tube valves:*		
8481 80 41	----	For bicycles	kg.	16%
8481 80 49	----	Other	kg.	16%
8481 80 50	---	Expansion valves and solenoid valves for refrigerating and air conditioning appliances and machinery	kg.	16%
8481 80 90	---	Other	kg.	16%
8481 90	-	*Parts :*		
8481 90 10	---	Bicycles valves	kg.	16%
8481 90 90	---	Other	kg.	16%
8482		BALL OR ROLLER BEARINGS		
8482 10	-	*Ball bearings:*		
	---	*Adapter ball bearings (radial type) :*		
8482 10 11	----	Not exceeding 50 mm of bore diameter	u	16%
8482 10 12	----	Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 10 13	----	Of bore diameter exceeding 100 mm	u	16%
8482 10 20	---	Other ball bearing (radial type) of bore diameter not exceeding 50 mm	u	16%
8482 10 30	---	Other ball bearing (radial type) of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 10 40	---	Of bore diameter exceeding 100 mm	u	16%
	---	*Thrust ball bearings :*		
8482 10 51	----	Of bore diameter not exceeding 50 mm	u	16%
8482 10 52	----	Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 10 53	----	Of bore diameter exceeding 100 mm	u	16%
8482 10 90	---	Other	u	16%
8482 20	-	*Tapered roller bearings, including cone and tapered roller assemblies:*		
	---	*Tapered roller bearings (radial type) :*		
8482 20 11	----	Of bore diameter not exceeding 50 mm	u	16%
8482 20 12	----	Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 20 13	----	Of bore diameter exceeding 100 mm	u	16%
8482 20 90	---	Other	u	16%
8482 30 00	-	Spherical roller bearings	u	16%
8482 40 00	-	Needle roller bearings	u	16%
8482 50	-	*Other cylindrical roller bearings:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	---	*Radial type :*		
8482 50 11	----	Of bore diameter not exceeding 50 mm	u	16%
8482 50 12	----	Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 50 13	----	Of bore diameter exceeding 100 mm	u	16%
	---	*Thrust roller bearings:*		
8482 50 21	----	Of bore diameter not exceeding 50 mm	u	16%
8482 50 22	----	Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	16%
8482 50 23	----	Of bore diameter exceeding 100 mm	u	16%
8482 80 00	-	Other, including combined ball or roller bearings	u	16%
	-	*Parts:*		
8482 91	--	*Balls, needles and rollers:*		
	---	*Balls:*		
8482 91 11	----	Of nickel alloys	kg.	16%
8482 91 12	----	Of tungsten carbide	kg.	16%
8482 91 13	----	Of special stainless steel	kg.	16%
8482 91 14	----	Of high speed steel	kg.	16%
8482 91 19	----	Other	kg.	16%
8482 91 20	---	Needles	kg.	16%
8482 91 30	---	Rollers	kg.	16%
8482 99 00	--	Other	kg.	16%
8483		TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)		
8483 10	-	*Transmission shafts (including cam shafts and crank shafts) and cranks :*		
8483 10 10	---	Crank shafts for sewing machines	u	16%
	---	*Other :*		
8483 10 91	----	Crank shaft for engines of heading 8407	u	16%
8483 10 92	----	Crank shaft for engines of heading 8408	u	16%
8483 10 99	----	Other	u	16%
8483 20 00	-	Bearing housings, incorporating ball or roller bearings	u	16%
8483 30 00	-	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	16%
8483 40 00	-	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u	16%
8483 50	-	*Flywheels and pulleys, including pulley blocks:*		
8483 50 10	---	Pulleys, power transmission	u	16%
8483 50 90	---	Other	u	16%
8483 60	-	*Clutches and shaft couplings (including universal joints):*		
8483 60 10	---	Flexible coupling	u	16%
8483 60 20	---	Fluid coupling	u	16%
8483 60 90	---	Other	u	16%
8483 90 00	-	Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg.	16%
8484		GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS		
8484 10	-	*Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8484 10 10	---	Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze or wire)	kg.	16%
8484 10 90	---	Other	kg.	16%
8484 20 00	-	Mechanical seals	kg.	16%
8484 90 00	-	Other	kg.	16%
8485		MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
8485 10 00	-	Ships' or boats' propellers and blades therefor	u	16%
8485 90 00	-	Other	kg.	16%

CHAPTER 85

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

NOTES

1. This Chapter does not cover :

(*a*) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(*b*) articles of glass of heading 7011; or

(*c*) electrically heated furniture of Chapter 94.

2. Headings 8501 to 8504 do not apply to goods described in headings 8511, 8512, 8540, 8541 or 8542.

However, metal tank mercury arc rectifiers remain classified in heading 8504.

3. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

(*a*) vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetables juice extractors, of any weight;

(*b*) other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal cloths-dryers (heading 8421), dish washing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).

4. For the purposes of heading 8534, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

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

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.

5. For the purposes of headings 8541 and 8542 :

(*A*) "diodes, transistors and similar semi-conductor devices" are semi-conductor devices, the operation of which depends on variations in resistivity on the application of an electric field;

(*B*) "electronic integrated circuits and micro-assemblies" are :

(*a*) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

(*b*) hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semi-conductor technology, are combined to all intents and purposes indivisibly on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(*c*) micro-assemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading 8523 or 8524 remain classified in those headings, when they are presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. For the purposes of heading 8548, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

8. For the purposes of heading 8524 "recording" of sound or other phenomena shall amount to manufacture.

SUB-HEADING NOTES

1. Sub-headings 8519 92 and 8527 12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

2. For the purposes of sub-heading 8542 10, the term ' "smart" cards' means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

SUPPLEMENTARY NOTE

For the purposes of heading 8524, "Information Technology Software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8501	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS)		
8501 10	- *Motors of an output not exceeding 37.5 W:*		
	--- *DC motor:*		
8501 10 11	---- Micro motor	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8501 10 12	----	Stepper motor	u	16%
8501 10 13	----	Wiper motor	u	16%
8501 10 19	----	Other	u	16%
8501 10 20	---	AC motor	u	16%
8501 20 00	-	Universal AC or DC motors of an output exceeding 37.5 W	u	16%
	-	*Other DC motors; DC generators:*		
8501 31	--	*Of an output not exceeding 750 W:*		
	---	*DC motors:*		
8501 31 11	----	Micro motor	u	16%
8501 31 12	----	Stepper motor	u	16%
8501 31 13	----	Wiper motor	u	16%
8501 31 19	----	Other	u	16%
8501 31 20	---	DC generators	u	16%
8501 32	--	*Of an output exceeding 750 W but not exceeding 75 kW:*		
8501 32 10	---	DC motor	u	16%
8501 32 20	---	DC generators	u	16%
8501 33	--	*Of an output exceeding 75 kW but not exceeding 375 kW:*		
8501 33 10	---	DC motors	u	16%
8501 33 20	---	DC generators	u	16%
8501 34	--	*Of an output exceeding 375 kW:*		
8501 34 10	---	Of an output exceeding 375 kW but not exceeding 1,000 kW	u	16%
8501 34 20	---	Of an output exceeding 1,000 kW but not exceeding 2,000 kW	u	16%
8501 34 30	---	Of an output exceeding 2,000 kW but not exceeding 5,000 kW	u	16%
8501 34 40	---	Of an output exceeding 5,000 kW but not exceeding 10,000 kW	u	16%
8501 34 50	---	Of an output exceeding 10,000 kW	u	16%
8501 40	-	*Other AC motors, single-phase*		
8501 40 10	---	Fractional horse power motor	u	16%
8501 40 90	---	Other	u	16%
	-	*Other AC motors, multi-phase:*		
8501 51	--	*Of an output not exceeding 750 W:*		
8501 51 10	---	Squirrel cage induction motor, 3 phase type	u	16%
8501 51 20	---	Slipring motor	u	16%
8501 51 90	---	Other	u	16%
8501 52	--	*Of an output exceeding 750 W but not exceeding 75 kW:*		
8501 52 10	---	Squirrel cage induction motor, 3 phase type	u	16%
8501 52 20	---	Slipring motor	u	16%
8501 52 90	---	Other	u	16%
8501 53	--	*Of an output exceeding 75 kW:*		
8501 53 10	---	Squirrel cage induction motor, 3 phase type	u	16%
8501 53 20	---	Slipring motor	u	16%
8501 53 30	---	Traction motor	u	16%
8501 53 90	---	Other	u	16%
	-	*AC generators (alternators):*		
8501 61 00	--	Of an output not exceeding 75 kVA	u	16%
8501 62 00	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	u	16%
8501 63 00	--	Of an output exceeding 375 kVA but not exceeding 750 kVA	u	16%
8501 64	--	*Of an output exceeding 750 kVA:*		
8501 64 10	---	Of an output exceeding 750 kVA but not exceeding 2,000 kVA	u	16%
8501 64 20	---	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	16%
8501 64 30	---	Of an output exceeding 5,000 kVA but not exceeding 15,000 kVA	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8501 64 40	--- Of an output exceeding 15,000 kVA but not exceeding 37,500 kVA	u	16%
8501 64 50	--- Of an output exceeding 37,500 kVA but not exceeding 75,000 kVA	u	16%
8501 64 60	--- Of an output exceeding 75,000 kVA but not exceeding 1,37,500 kVA	u	16%
8501 64 70	--- Of an output exceeding 1,37,500 kVA but not exceeding 3,12,500 kVA	u	16%
8501 64 80	--- Of an output exceeding 3,12,500 kVA	u	16%
8502	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS		
	- *Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):*		
8502 11 00	-- Of an output not exceeding 75 kVA	u	16%
8502 12 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	u	16%
8502 13	-- *Of an output exceeding 375 kVA :*		
8502 13 10	--- Of an output exceeding 375 kVA but not exceeding 1,000 kVA	u	16%
8502 13 20	--- Of an output exceeding 1,000 kVA but not exceeding 1,500 kVA	u	16%
8502 13 30	--- Of an output exceeding 1,500 kVA but not exceeding 2,000 kVA	u	16%
8502 13 40	--- Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	16%
8502 13 50	--- Of an output exceeding 5,000 kVA but not exceeding 10,000 kVA	u	16%
8502 13 60	--- Of an output exceeding 10,000 kVA	u	16%
8502 20	- *Generating sets with spark-ignition internal combustion piston engines:*		
8502 20 10	--- Electric portable generators of an output not exceeding 3.5 kVA	u	16%
8502 20 90	--- Other	u	16%
	- *Other generating sets :*		
8502 31 00	-- Wind-powered	u	16%
8502 39	-- *Other:*		
8502 39 10	--- Powered by steam engine	u	16%
8502 39 20	--- Powered by water turbine	u	16%
8502 39 90	--- Other	u	16%
8502 40 00	- Electric rotary converters	u	16%
8503	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 8501 OR 8502		
8503 00	- *Parts suitable for use solely or principally with the machines of heading 8501 or 8502:*		
8503 00 10	--- Parts of generator (AC or DC)	kg.	16%
	--- *Parts of electric motor :*		
8503 00 21	---- Of DC motor	kg.	16%
8503 00 29	---- Other	kg.	16%
8503 00 90	--- Other	kg.	16%
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS		
8504 10	- *Ballasts for discharge lamps or tubes:*		
8504 10 10	--- Conventional type	u	16%
8504 10 20	--- For compact fluorescent lamps	u	16%
8504 10 90	--- Other	u	16%
	- *Liquid dielectric transformers:*		
8504 21 00	-- Having a power handling capacity not exceeding 650 kVA	u	16%
8504 22 00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	u	16%
8504 23	-- *Having a power handling capacity exceeding 10,000 kVA:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8504 23 10	---	Having a power handling capacity exceeding 10,000 kVA but not exceeding 50,000 kVA	u	16%
8504 23 20	---	Having a power handling capacity exceeding 50,000 kVA but not exceeding 1,00,000 kVA	u	16%
8504 23 30	---	Having a power handling capacity exceeding 1,00,000 kVA but not exceeding 2,50,000 kVA	u	16%
8504 23 40	---	Having a power handling capacity exceeding 2,50,000 kVA	u	16%
	-	*Other transformers:*		
8504 31 00	--	Having a power handling capacity not exceeding 1 kVA	u	16%
8504 32 00	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	u	16%
8504 33 00	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	16%
8504 34 00	--	Having a power handling capacity exceeding 500 kVA	u	16%
8504 40	-	*Static converters:*		
8504 40 10	---	Electric inverter	u	16%
	---	*Rectifier:*		
8504 40 21	----	Dip bridge rectifier	u	16%
8504 40 29	----	Other	u	16%
8504 40 30	---	Battery chargers	u	16%
8504 40 40	---	Voltage regulator and stabilizers (other than automatic)	u	16%
8504 40 90	---	Other	u	16%
8504 50	-	*Other inductors:*		
8504 50 10	---	Choke coils (chokes)	u	16%
8504 50 90	---	Other	u	16%
8504 90	-	*Parts :*		
8504 90 10	---	Of transformers	kg.	16%
8504 90 90	---	Other	kg.	16%
8505		ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS		
	-	*Permanent magnets and articles intended to become permanent magnets after magnetisation:*		
8505 11	--	*Of metal:*		
8505 11 10	---	Ferrite cores	kg.	16%
8505 11 90	---	Other	kg.	16%
8505 19 00	--	Other	kg.	16%
8505 20 00	-	Electro-magnetic couplings, clutches and brakes	kg.	16%
8505 30 00	-	Electro-magnetic lifting heads	kg.	16%
8505 90 00	-	Other, including parts	kg.	16%
8506		PRIMARY CELLS AND PRIMARY BATTERIES		
8506 10 00	-	Manganese dioxide	u	16%
8506 30 00	-	Mercuric oxide	u	16%
8506 40 00	-	Silver oxide	u	16%
8506 50 00	-	Lithium	u	16%
8506 60 00	-	Air-zinc	u	16%
8506 80	-	*Other primary cells and primary batteries:*		
8506 80 10	---	Button Cells	u	16%
8506 80 90	---	Other	u	16%
8506 90 00	-	Parts	kg.	16%
8507		ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE)		
8507 10 00	-	Lead-acid, of a kind used for starting piston engines	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8507 20 00	-	Other lead-acid accumulators	u	16%
8507 30 00	-	Nickel-cadmium	u	16%
8507 40 00	-	Nickel-iron	u	16%
8507 80 00	-	Other accumulators	u	16%
8507 90	-	*Parts:*		
8507 90 10	---	Accumulator cases made of hard rubber and separators	kg.	16%
8507 90 90	---	Other	kg.	16%
8509		ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR		
8509 10 00	-	Vacuum cleaners, including dry and wet vacuum cleaners	u	16%
8509 20 00	-	Floor polishers	u	16%
8509 30 00	-	Kitchen waste disposers	u	16%
8509 40	-	*Food grinders and mixers; fruit or vegetable juice extractors:*		
8509 40 10	---	Food grinders	u	16%
8509 40 90	---	Other	u	16%
8509 80 00	-	Other appliances	u	16%
8509 90 00	-	Parts	kg.	16%
8510		SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR		
8510 10 00	-	Shavers	u	16%
8510 20 00	-	Hair clippers	u	16%
8510 30 00	-	Hair-removing appliances	u	16%
8510 90 00	-	Parts	kg.	16%
8511		ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES		
8511 10 00	-	Sparking plugs	u	16%
8511 20	-	*Ignition magnetos; magneto-dynamos; magnetic flywheels:*		
8511 20 10	---	Electronic ignition magnetos	u	16%
8511 20 90	---	Other	u	16%
8511 30	-	*Distributors; ignition coils:*		
8511 30 10	---	Distributors	u	16%
8511 30 20	---	Ignition coils	u	16%
8511 40 00	-	Starter motors and dual purpose starter-generators	u	16%
8511 50 00	-	Other generators	u	16%
8511 80 00	-	Other equipment	u	16%
8511 90 00	-	Parts	kg.	16%
8512		ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 8539), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES		
8512 10 00	-	Lighting or visual signalling equipment of a kind used on bicycles	u	16%
8512 20	-	*Other lighting or visual signalling equipment:*		
8512 20 10	---	Head lamps, tail lamps, stop lamps, side lamps and blinkers	u	16%
8512 20 20	---	Other automobile lighting equipment	u	16%
8512 20 90	---	Other	u	16%
8512 30	-	*Sound signalling equipment:*		
8512 30 10	---	Horns	u	16%
8512 30 90	---	Other	u	16%
8512 40 00	-	Windscreen wipers, defrosters and demisters	u	16%
8512 90 00	-	Parts	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8513		PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 8512		
8513 10	-	*Lamps:*		
8513 10 10	---	Torch	u	16%
8513 10 20	---	Other flash-lights excluding those for photographic purposes	u	16%
8513 10 30	---	Miners' safety lamps	u	16%
8513 10 40	---	Magneto lamps	u	16%
8513 10 90	---	Other	u	16%
8513 90 00	-	Parts	kg.	16%
8514		INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS		
8514 10 00	-	Resistance heated furnaces and ovens	u	16%
8514 20 00	-	Furnaces and ovens functioning by induction or dielectric loss	u	16%
8514 30	-	*Other furnaces and ovens:*		
8514 30 10	---	For melting	u	16%
8514 30 90	---	Other	u	16%
8514 40 00	-	Other equipment for the heat treatment of materials by induction or dielectric loss	u	16%
8514 90 00	-	Parts	kg.	16%
8515		ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTO BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS		
	-	*Brazing or soldering machines and apparatus:*		
8515 11 00	--	Soldering irons and guns	u	16%
8515 19 00	--	Other	u	16%
	-	*Machines and apparatus for resistance welding of metal:*		
8515 21	--	*Fully or partly automatic:*		
8515 21 10	---	Automatic spot welding machinery	u	16%
8515 21 20	---	Automatic butt welding machinery	u	16%
8515 21 90	---	Other	u	16%
8515 29 00	--	Other	u	16%
	-	*Machines and apparatus for arc (including plasma arc) welding of metals:*		
8515 31 00	--	Fully or partly automatic	u	16%
8515 39	--	*Other:*		
8515 39 10	---	AC arc welding machinery	u	16%
8515 39 20	---	Argon arc welding machinery	u	16%
8515 39 90	---	Other	u	16%
8515 80	-	*Other machines and apparatus:*		
8515 80 10	---	High-frequency plastic welding machine	u	16%
8515 80 90	---	Other	u	16%
8515 90 00	-	Parts	kg.	16%
8516		ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 8545		
8516 10 00	-	Electric instantaneous or storage water heaters and immersion heaters	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- *Electric space heating apparatus and electric soil heating apparatus:*		
8516 21 00	-- Storage heating radiators	u	16%
8516 29 00	-- Other	u	16%
	- *Electro-thermic hair-dressing or hand-drying apparatus :*		
8516 31 00	-- Hair dryers	u	16%
8516 32 00	-- Other hair-dressing apparatus	u	16%
8516 33 00	-- Hand-drying apparatus	u	16%
8516 40 00	- Electric smoothing irons	u	16%
8516 50 00	- Microwave ovens	u	16%
8516 60 00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	16%
	- *Other electro-thermic appliances:*		
8516 71 00	-- Coffee or tea makers	u	16%
8516 72 00	-- Toasters	u	16%
8516 79	-- *Other:*		
8516 79 10	--- Electro-thermic fluid heaters	u	16%
8516 79 20	--- Electrical or electronic devices for repelling insects (for example, mosquitoes or other similar kind of insects)	u	16%
8516 79 90	--- Other	u	16%
8516 80 00	- Electric heating resistors	u	16%
8516 90 00	- Parts	kg.	16%
8517	ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDINO LINE TELEPHONE SETS WITH CORDLESS HANDSETS AND TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS; VIDEOPHONES		
	- *Telephone sets; videophones:*		
8517 11	-- *Line telephone sets with cordless handsets :*		
8517 11 10	--- Push button type	u	16%
8517 11 90	--- Other	u	16%
8517 19	-- *Other:*		
	--- *Telephone sets:*		
8517 19 11	---- Push button type	u	16%
8517 19 12	---- Rotary dial type	u	16%
8517 19 19	---- Other	u	16%
8517 19 20	--- Videophones	u	16%
	- *Facsimile machines and teleprinters:*		
8517 21 00	-- Fascimile machines	u	16%
8517 22 00	-- Teleprinters	u	16%
8517 30 00	- Telephonic or telegraphic switching apparatus	u	16%
8517 50	- *Other apparatus, for carrier-current line systems or for digital line systems:*		
8517 50 10	-- PLCC equipment	u	16%
8517 50 20	-- Voice frequency telegraphy	u	16%
8517 50 30	-- Modems (modulators-demodulators)	u	16%
8517 50 40	-- High bit rate digital subscriber line system (HDSL)	u	16%
8517 50 50	-- Digital loop carrier system (DLC)	u	16%
8517 50 60	-- Synchronous digital hierarchy system (SDH)	u	16%
8517 50 70	-- Multiplexer, statistical multiplexer	u	16%
	--- *Other:*		
8517 50 91	---- ISDN terminals	u	16%
8517 50 92	---- ISDN terminal adapters	u	16%
8517 50 93	---- Routers	u	16%
8517 50 94	---- X25 pads	u	16%
8517 50 99	---- Other	u	16%
8517 80	- *Other apparatus:*		
8517 80 10	--- Attachments for telephones	u	16%
8517 80 20	--- Subscriber end equipment	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8517 80 30	---	Set top boxes for gaining access to the Internet	u	16%
8517 80 90	---	Other	u	16%
8517 90	-	*Parts:*		
8517 90 10	---	Populated, loaded or stuffed printed circuit boards	kg.	16%
8517 90 90	---	Other	kg.	16%
8518		MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SET		
8518 10 00	-	Microphones and stands therefor	u	16%
	-	*Loudspeakers, whether or not mounted in their enclosures:*		
8518 21 00	--	Single loudspeakers, mounted in their enclosures	u	16%
8518 22 00	--	Multiple loudspeakers, mounted in the same enclosure	u	16%
8518 29 00	--	Other	u	16%
8518 30 00	-	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u	16%
8518 40 00	-	Audio-frequency electric amplifiers	u	16%
8518 50 00	-	Electric sound amplifier sets	u	16%
8518 90 00	-	Parts	kg.	16%
8519		TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE		
8519 10 00	-	Coin or disc-operated record-players	u	16%
	-	*Other record-players:*		
8519 21 00	--	Without loudspeaker	u	16%
8519 29 00	--	Other	u	16%
	-	*Turntables (record-decks):*		
8519 31 00	--	With automatic record changing mechanism	u	16%
8519 39 00	--	Other	u	16%
8519 40 00	-	Transcribing machines	u	16%
	-	*Other sound reproducing apparatus:*		
8519 92 00	--	Pocket-size cassette players	u	16%
8519 93 00	--	Other, cassette-type	u	16%
8519 99	--	*Other:*		
8519 99 10	---	Audio compact disc players	u	16%
8519 99 20	---	Compact disc changer including mini disc player or laser disc player	u	16%
8519 99 30	---	Time code readers	u	16%
8519 99 40	---	MP-3 player	u	16%
8519 99 90	---	Other	u	16%
8520		MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE		
8520 10 00	-	Dictating machines not capable of operating without an external source of power	u	16%
8520 20 00	-	Telephone answering machines	u	16%
	-	*Other magnetic tape recorders incorporating sound reproducing apparatus:*		
8520 32 00	--	Digital audio type	u	16%
8520 33	--	*Other, cassette-type:*		
8520 33 10	---	Heavy-duty tape recorders	u	16%
8520 33 90	---	Other	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8520 39	--	*Other :*		
8520 39 10	---	Heavy-duty tape recorders	u	16%
8520 39 90	---	Other	u	16%
8520 90	-	*Other:*		
8520 90 10	---	Compact disc recording apparatus	u	16%
8520 90 90	---	Other	u	16%
8521		VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER		
8521 10	-	*Magnetic tape-type:*		
	---	*Cassette tape-type:*		
8521 10 11	----	Professional video tape recorders with ¾" or 1" tape	u	16%
8521 10 12	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	16%
8521 10 19	----	Other	u	16%
	---	*Spool type:*		
8521 10 21	----	Professional video tape recorders with ¾" or 1" tape	u	16%
8521 10 22	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	16%
8521 10 29	----	Other	u	16%
	---	*Other:*		
8521 10 91	----	Professional video tape recorders with ¾" or 1" tape solid state or otherwise	u	16%
8521 10 92	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	16%
8521 10 99	---	Other	u	16%
8521 90	-	*Other :*		
8521 90 10	---	Video duplicating system with master and slave control	u	16%
8521 90 20	---	DVD player	u	16%
8521 90 90	---	Other	u	16%
8522		PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8519 TO 8521		
8522 10 00	-	Pick-up cartridges	kg.	16%
8522 90 00	-	Other	kg.	16%
8523		PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37		
	-	*Magnetic tapes:*		
8523 11	--	*Of a width not exceeding 4 mm :*		
	---	*For recording sound :*		
8523 11 11	----	Audio cassettes	u	16%
8523 11 19	----	Other	u	16%
	---	*For recording phenomena other than sound:*		
8523 11 21	----	Video cassettes	u	16%
8523 11 22	----	Other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	16%
8523 11 29	----	Other	u	16%
8523 12	--	*Of a width exceeding 4 mm but not exceeding 6.5 mm:*		
	---	*For recording sound:*		
8523 12 11	----	Audio cassettes	u	16%
8523 12 19	----	Other	u	16%
	---	*For recording phenomena other than sound:*		
8523 12 21	----	Video cassettes	u	16%
8523 12 22	----	Other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8523 12 29	----	Other	u	16%
8523 13	--	*Of a width exceeding 6.5 mm:*		
	---	*For recording sound :*		
8523 13 11	----	Audio cassette tape of width exceeding 6.5 mm but not exceeding 35 mm, and 16 mm sprocket tapes	u	16%
8523 13 12	----	Other audio cassette tape	u	16%
8523 13 13	----	Other audio magnetic tape of width exceeding 6.5 mm but not exceeding 35 mm, and 16 mm sprocket tapes	u	16%
8523 13 19	----	Other	u	16%
	---	*For recording phenomena other than sound :*		
8523 13 21	----	¾" and 1" video cassettes	u	16%
8523 13 22	----	½" video cassette suitable to work with betacam, betacam SP/M II and VHS type VCR	u	16%
8523 13 23	----	Other video cassettes	u	16%
8523 13 24	----	¾" and 1" video tapes	u	16%
8523 13 25	----	Other video tapes	u	16%
8523 13 29	----	Other	u	16%
8523 20	-	*Magnetic discs:*		
8523 20 10	---	Hard disc pack	u	16%
8523 20 20	---	Floppy disc or diskettes	u	16%
8523 20 90	---	Other	u	16%
8523 30 00	-	Cards incorporating a magnetic stripe	u	16%
8523 90	-	*Other:*		
8523 90 10	---	Matrices for the production of records; prepared record blanks	u	16%
8523 90 20	---	Cartridge tape	u	16%
8523 90 30	---	½" video cassette suitable to work with digital type VCR	u	16%
8523 90 40	---	Unrecorded compact disc (Audio)	u	16%
8523 90 50	---	Compact disc recordable	u	16%
8523 90 60	---	Blank Master Disc (*i.e.* substrate) for producing stamper for compact disc	u	16%
8523 90 90	---	Other	u	16%
8524		RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, BUT EXCLUDING PRODUCTS OF CHAPTER 37		
8524 10	-	*Gramophone records:*		
8524 10 10	---	Learning aids, such as, language records	u	16%
8524 10 90	---	Other	u	16%
	-	*Discs for laser reading systems:*		
8524 31	--	*For reproducing phenomena other than sound or image:*		
	---	*Software:*		
8524 31 11	----	Information Technology software	u	Nil
8524 31 19	----	Other	u	Nil
8524 31 90	---	Other	u	16%
8524 32	--	*For reproducing sound only:*		
8524 32 10	---	Pre-recorded audio compact discs or pre-recorded audio mini discs	u	16%
8524 32 90	---	Other	u	16%
8524 39	--	*Other:*		
8524 39 10	---	Video compact disc of educational nature	u	16%
8524 39 20	---	Other video compact discs	u	16%
8524 39 30	---	Digital video discs	u	16%
8524 39 90	---	Other	u	16%
8524 40	-	*Magnetic tapes for reproducing phenomena other than sound or image:*		
	---	*Software:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8524 40 11	----	Information Technology software	u	Nil
8524 40 19	----	Other	u	Nil
8524 40 90	---	Other	u	16%
	-	*Other magnetic tapes:*		
8524 51	--	*Of a width not exceeding 4 mm:*		
	---	*Learning aids:*		
8524 51 11	----	Audio cassettes	u	16%
8524 51 12	----	Video tapes of educational nature	u	16%
8524 51 19	----	Other	u	16%
8524 51 20	---	Audio-visual news or audio-visual views material including news clippings	u	16%
8524 51 30	---	Children's video films	u	16%
8524 51 40	---	Other video films	u	16%
8524 51 90	---	Other	u	16%
8524 52	--	*Of a width exceeding 4 mm but not exceeding 6.5 mm:*		
	---	*Learning aids:*		
8524 52 11	----	Audio cassettes	u	16%
8524 52 12	----	Video tapes of educational nature	u	16%
8524 52 19	----	Other	u	16%
8524 52 20	---	Audio-visual news or audio-visual views material including news clippings	u	16%
8524 52 30	---	Children's video films	u	16%
8524 52 40	---	Other video films	u	16%
8524 52 90	---	Other	u	16%
8524 53	--	*Of a width exceeding 6.5 mm :*		
	---	*Learning aids:*		
8524 53 11	----	Audio cassettes	u	16%
8524 53 12	----	Video tapes of educational nature	u	16%
8524 53 19	----	Other	u	16%
8524 53 20	---	Audio-visual news or audio-visual material including news clippings	u	16%
8524 53 30	---	Children's video films	u	16%
8524 53 40	---	Other video films	u	16%
8524 53 90	---	Other	u	16%
8524 60 00	-	Cards incorporating a magnetic stripe	u	16%
	-	*Other:*		
8524 91	--	*For reproducing phenomena other than sound or image:*		
	---	*Software:*		
8524 91 11	----	Information Technology software on floppy disc or cartridge tape	u	Nil
8524 91 12	----	Information Technology software on disc or on CD ROM	u	Nil
8524 91 13	----	Information Technology software on other media	u	Nil
8524 91 19	----	Other	u	Nil
8524 91 90	---	Other	u	16%
8524 99	--	*Other :*		
8524 99 10	---	Audio-visual news or audio-visual views material including news clippings	u	16%
8524 99 20	---	2-D/3D computer graphics	u	16%
8524 99 30	---	Stamper for CD audio, CD video and CD-ROM	u	16%
	---	*Other:*		
8524 99 91	----	Matrices for the production of records; prepared record blanks	u	16%
8524 99 99	----	Other	u	16%
8525		TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS; STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS; DIGITAL CAMERAS		
8525 10	-	*Transmission apparatus:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8525 10 10	--- Radio broadcast transmitter	u	16%
8525 10 20	--- TV broadcast transmitter	u	16%
8525 10 30	--- Broadcast equipment sub-system	u	16%
8525 10 40	--- Communication jamming equipment	u	16%
8525 10 50	--- Wireless microphone	u	16%
8525 10 90	--- Other	u	16%
8525 20	- *Transmission apparatus incorporating reception apparatus:*		
	--- *Two way radio communication equipment:*		
8525 20 11	---- Walkie talkie set	u	16%
8525 20 12	---- Cordless handset	u	16%
8525 20 13	---- Car telephone	u	16%
8525 20 14	---- Transportable telephone	u	16%
8525 20 15	---- Marine radio communication equipment	u	16%
8525 20 16	---- Amateur radio equipment	u	16%
8525 20 17	---- Cellular telephone	u	16%
8525 20 19	---- Other	u	16%
	--- *Other:*		
8525 20 91	---- VSAT terminals	u	16%
8525 20 92	---- Other satellite communication equipment	u	16%
8525 20 99	---- Other	u	16%
8525 30 00	- Television cameras	u	16%
8525 40 00	- Still image video cameras and other video camera recorders; digital cameras	u	16%
8526	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS		
8526 10 00	- Radar apparatus	u	16%
	- *Other:*		
8526 91	-- *Radio navigational aid apparatus:*		
8526 91 10	--- Direction measuring equipment	u	16%
8526 91 20	--- Instrument landing system	u	16%
8526 91 30	--- Direction finding equipment	u	16%
8526 91 40	--- Non-directional beacon	u	16%
8526 91 50	--- VHF omni range equipment	u	16%
8526 91 90	--- Other	u	16%
8526 92 00	-- Radio remote control apparatus	u	16%
8527	RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK		
	- *Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:*		
8527 12 00	-- Pocket-size radio cassette-players	u	16%
8527 13 00	-- Other apparatus combined with sound recording or reproducing apparatus	u	16%
8527 19 00	-- Other	u	16%
	- *Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:*		
8527 21 00	-- Combined with sound recording or reproducing apparatus	u	16%
8527 29 00	-- Other	u	16%
	- *Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:*		
8527 31 00	-- Combined with sound recording or reproducing apparatus	u	16%
8527 32 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8527 39 00	-- Other	u	16%
8527 90	- *Other apparatus:*		
	--- *Radio communication receivers:*		
8527 90 11	---- Radio pagers	u	16%
8527 90 12	---- Demodulators	u	16%
8527 90 19	---- Other	u	16%
8527 90 90	--- Other	u	16%
8528	RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS; VIDEO MONITORS AND VIDEO PROJECTORS		
	- *Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:*		
8528 12	-- *Colour :*		
8528 12 11	---- Television set of screen size up to 36 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 12	---- Television set of screen size exceeding 36 cm but not exceeding 54 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 13	---- Television set of screen size exceeding 54 cm but not exceeding 68 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 14	---- Television set of screen size exceeding 68 cm but not exceeding 74 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 15	---- Television set of screen size exceeding 74 cm but not exceeding 87 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 16	---- Television set of screen size exceeding 87 cm but not exceeding 105 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 17	---- Television set of screen size exceeding 105 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 18	---- Liquid crystal display television set of screen size below 63 cm	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 19	---- Other	u	16% or Rs. 34,000/- per set whichever is higher
	--- *Other :*		
8528 12 91	---- Satellite receivers	u	16% or Rs. 34,000/- per set whichever is higher
8528 12 99	---- Other	u	16% or Rs. 34,000/- per set whichever is higher
8528 13	-- *Black and white or other monochrome:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8528 13 10	---	Liquid crystal display television set of screen size below 25 cm	u	16% or Rs.34,000/- per set whichever is higher
8528 13 90	---	Other	u	16% or Rs.34,000/- per set whichever is higher
	-	*Video monitors:*		
8528 21	--	*Colour:*		
8528 21 10	---	Professional monitors for studio use (of resolution 800 lines and above)	u	16% or Rs.34,000/- per set whichever is higher
8528 21 90	---	Other	u	16% or Rs.34,000/- per set whichever is higher
8528 22 00	--	Black and white or other monochrome	u	16% or Rs.34,000/- per set whichever is higher
8528 30	-	*Video projectors:*		
8528 30 10	---	Colour, with flat panel screen	u	16% or Rs.34,000/- per set whichever is higher
8528 30 20	---	Colour	u	16% or Rs.34,000/- per set whichever is higher
8528 30 30	---	Black and white or other monochorome	u	16% or Rs.34,000/- per set whichever is higher
8529		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528		
8529 10	-	*Aerials and aerial reflectors of all kinds; parts suitable for use therewith:*		
	---	*Dish antenna:*		
8529 10 11	----	For communication jamming equipment	kg.	16%
8529 10 12	----	For amateur radio communication equipment	kg.	16%
8529 10 19	----	Other	kg.	16%
	---	*Other aerials or antenna:*		
8529 10 21	----	For communication jamming equipment	kg.	16%
8529 10 22	----	For amateur radio communication equipment	kg.	16%
8529 10 29	----	Other	kg.	16%
	---	*Other:*		
8529 10 91	----	For communication jamming equipment	kg.	16%
8529 10 92	----	For amateur radio communication equipment	kg.	16%
8529 10 99	----	Other	kg.	16%
8529 90	-	*Other:*		
8529 90 10	---	For communication jamming equipment	kg.	16%
8529 90 20	---	For amateur radio communication equipment	kg.	16%
8529 90 90	---	Other	kg.	16%
8530		ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 8608)		
8530 10	-	*Equipment for railways or tramways:*		
8530 10 10	---	For railways	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8530 10 20	---	For tramways	u	16%
8530 80 00	-	Other equipment	u	16%
8530 90 00	-	Parts	kg.	16%
8531		ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 8512 OR 8530		
8531 10	-	*Burglar or fire alarms and similar apparatus:*		
8531 10 10	---	Burglar alarm	u	16%
8531 10 20	---	Fire alarm	u	16%
8531 10 90	---	Other	u	16%
8531 20 00	-	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	16%
8531 80 00	-	Other apparatus	u	16%
8531 90 00	-	Parts	kg.	16%
8532		ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)		
8532 10 00	-	Fixed capacitors designed for use in 50 or 60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	kg	16%
	-	*Other fixed capacitors:*		
8532 21 00	--	Tantalum	kg.	16%
8532 22 00	--	Aluminium electrolytic	kg.	16%
8532 23 00	--	Ceramic dielectric, single layer	kg.	16%
8532 24 00	--	Ceramic dielectric, multilayer	kg.	16%
8532 25 00	--	Dielectric of paper or plastics	kg.	16%
8532 29	--	*Other:*		
8532 29 10	---	Of dielectric of mica	kg.	16%
8532 29 90	---	Other	kg.	16%
8532 30 00	-	Variable or adjustable (pre-set) capacitors	kg.	16%
8532 90 00	-	Parts	kg.	16%
8533		ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS		
8533 10 00	-	Fixed carbon resistors, composition or film types	kg.	16%
	-	*Other fixed resistors:*		
8533 21	--	*For a power handling capacity not exceeding 20 W:*		
	---	*Of bare wire :*		
8533 21 11	----	Of nichrome	kg.	16%
8533 21 19	----	Other	kg.	16%
	---	*Of insulated wire :*		
8533 21 21	----	Of nichrome	kg.	16%
8533 21 29	----	Other	kg.	16%
8533 29	--	*Other:*		
	---	*Of bare wire:*		
8533 29 11	----	Of nichrome	kg.	16%
8533 29 19	----	Other	kg.	16%
	---	*Of insulated wire :*		
8533 29 21	----	Of nichrome	kg.	16%
8533 29 29	----	Other	kg.	16%
	-	*Wirewound variable resistors, including rheostats and potentiometers:*		
8533 31	--	*For a power handling capacity not exceeding 20 W:*		
8533 31 10	---	Potentiometers	kg.	16%
8533 31 20	---	Rheostats	kg.	16%
8533 31 90	---	Other	kg.	16%
8533 39	--	*Other:*		
8533 39 10	---	Potentiometers	kg.	16%
8533 39 20	---	Rheostats	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8533 39 90	---	Other	kg.	16%
8533 40	-	*Other variable resistors, including rheostats and potentiometers:*		
8533 40 10	---	Potentiometers	kg.	16%
8533 40 20	---	Rheostats	kg.	16%
8533 40 30	---	Thermistors	kg.	16%
8533 40 90	---	Other	kg.	16%
8533 90 00	-	Parts	kg.	16%
8534 00 00		PRINTED CIRCUITS	kg.	16%
8535		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS		
8535 10	-	*Fuses:*		
8535 10 10	---	For switches having rating upto 15 amps, rewireable	kg.	16%
8535 10 20	---	For switches having rating above 15 amps, high rupturing capacity or rewireable	kg.	16%
8535 10 30	---	Other rewireable fuses	kg.	16%
8535 10 40	---	Other high rupturing capacity fuses	kg.	16%
8535 10 50	---	Fuses gear	kg.	16%
8535 10 90	---	Other	kg.	16%
	-	*Automatic circuit breakers:*		
8535 21	--	*For a voltage of less than 72.5 kV:*		
	---	*SF6 circuit breakers :*		
8535 21 11	----	For a voltage of 11 kV	kg.	16%
8535 21 12	----	For a voltage of 33 kV	kg.	16%
8535 21 13	----	For a voltage of 66 kV	kg.	16%
8535 21 19	----	Other	kg.	16%
	---	*Vacuum circuit breakers :*		
8535 21 21	----	For a voltage of 11 kV	kg.	16%
8535 21 22	----	For a voltage of 33 kV	kg.	16%
8535 21 23	----	For a voltage of 66 kV	kg.	16%
8535 21 29	----	Other	kg.	16%
8535 21 90	---	Other	kg.	16%
8535 29	--	*Other :*		
	---	*SF6 circuits breakers :*		
8535 29 11	----	For a voltage of 132 kV	kg.	16%
8535 29 12	----	For a voltage of 220 kV	kg.	16%
8535 29 13	----	For a voltage of 400 kV	kg.	16%
8535 29 19	----	Other	kg.	16%
	---	*Vacuum circuit breakers :*		
8535 29 21	----	For a voltage of 132 kV	kg.	16%
8535 29 22	----	For a voltage of 220 kV	kg.	16%
8535 29 23	----	For a voltage of 400 kV	kg.	16%
8535 29 29	----	Other	kg.	16%
8535 29 90	---	Other	kg.	16%
8535 30	-	*Isolating switches and make-and-break switches:*		
8535 30 10	---	Of plastic	kg.	16%
8535 30 90	---	Other	kg.	16%
8535 40	-	*Lightning arresters, voltage limiters and surge suppressors:*		
8535 40 10	---	Lightning arresters	kg.	16%
8535 40 20	---	Voltage limiters	kg.	16%
8535 40 30	---	Surge suppressors	kg.	16%
8535 90	-	*Other :*		
8535 90 10	---	Motor starters for AC motors	kg.	16%
8535 90 20	---	Control gear and starters for DC motors	kg.	16%
8535 90 30	---	Other control and switchgears	kg.	16%
8535 90 40	---	Junction boxes	kg.	16%
8535 90 90	---	Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8536		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS		
8536 10	-	*Fuses:*		
8536 10 10	---	For switches having rating up to 15 amps, rewireable	kg.	16%
8536 10 20	---	For switches having rating above 15 amps, high rupturing capacity or rewireable	kg.	16%
8536 10 30	---	Other rewireable fuses	kg.	16%
8536 10 40	---	Other high rupturing capacity fuses	kg.	16%
8536 10 50	---	Fuses gear	kg.	16%
8536 10 60	---	Electronic fuses	kg.	16%
8536 10 90	---	Other	kg.	16%
8536 20	-	*Automatic circuit breakers:*		
8536 20 10	---	Air circuit breakers	kg.	16%
8536 20 20	---	Moulded case circuit breakers	kg.	16%
8536 20 30	---	Miniature circuit breakers	kg.	16%
8536 20 40	---	Earth leak circuit breakers	kg.	16%
8536 20 90	---	Other	kg.	16%
8536 30 00	-	Other apparatus for protecting electrical circuits	kg.	16%
	-	*Relays:*		
8536 41 00	--	For a voltage not exceeding 60 V	kg.	16%
8536 49 00	--	Other	kg.	16%
8536 50	-	*Other switches:*		
8536 50 10	---	Control and switch gears	kg.	16%
8536 50 20	---	Other switches of plastic	kg.	16%
8536 50 90	---	Other	kg.	16%
	-	*Lamp-holders, plugs and sockets:*		
8536 61	--	*Lamp-holders:*		
8536 61 10	---	Of plastic	kg.	16%
8536 61 90	---	Of other materials	kg.	16%
8536 69	--	*Other:*		
8536 69 10	---	Of plastic	kg.	16%
8536 69 90	---	Of other materials	kg.	16%
8536 90	-	*Other apparatus:*		
8536 90 10	---	Motor starters for AC motors	kg.	16%
8536 90 20	---	Motor starters for DC motors	kg.	16%
8536 90 30	---	Junction boxes	kg.	16%
8536 90 90	---	Other	kg.	16%
8537		BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 8535 OR 8536, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMBRICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 8517		
8537 10 00	-	For a voltage not exceeding 1,000 V	kg.	16%
8537 20 00	-	For a voltage exceeding 1,000 V	kg.	16%
8538		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 8535, 8536 OR 8537		
8538 10	-	*Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus:*		
8538 10 10	---	For industrial use	kg.	16%
8538 10 90	---	Other	kg.	16%
8538 90 00	-	Other	kg.	16%
8539		ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8539 10 00	-	Sealed beam lamp units	u	16%
	-	*Other filament lamps, excluding ultra-violet or infra-red lamps:*		
8539 21	--	*Tungsten halogen:*		
	---	*Other:*		
8539 21 10	----	Miniature halogen lamps with fittings	u	16%
8539 21 20	----	Other for automobiles	u	16%
8539 21 90	----	Other	u	16%
8539 22 00	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	u	16%
8539 29	--	*Other:*		
8539 29 10	---	Of retail sale price not exceeding rupees 20 per bulb	u	16%
8539 29 20	---	Bulb, for torches	u	16%
8539 29 30	---	Miniature bulbs	u	16%
8539 29 40	---	Other for automobile lamps	u	16%
8539 29 90	---	Other	u	16%
	-	*Discharge lamps, other than ultra-violet lamps:*		
8539 31	--	*Fluorescent, hot cathode:*		
8539 31 10	---	Compact fluorescent lamps	u	16%
8539 31 90	---	Other	u	16%
8539 32	--	*Mercury or sodium vapour lamps; metal halide lamps:*		
8539 32 10	---	Mercury vapour lamps	u	16%
8539 32 20	---	Sodium vapour lamps	u	16%
8539 32 30	---	Metal halide lamps	u	16%
8539 39	--	*Other:*		
8539 39 10	---	Energy efficient triphosphor fluorescent lamps	u	16%
8539 39 90	---	Other	u	16%
	-	*Ultra-violet or infra-red lamps; arc-lamps :*		
8539 41 00	--	Arc-lamps	u	16%
8539 49 00	--	Other	u	16%
8539 90	-	*Parts:*		
8539 90 10	---	Parts of fluorescent tube lamps	kg.	16%
8539 90 20	---	Parts of arc-lamps	kg.	16%
8539 90 90	---	Other	kg.	16%
8540		THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES)		
	-	*Cathode-ray television picture tubes, including video monitor cathode-ray tubes:*		
8540 11	--	*Colour:*		
8540 11 10	---	Television picture tubes of 20" and 21" size, except 21" flat and full square (F and FST) colour TV picture tubes	u	16%
8540 11 20	---	Video monitor cathode-ray tubes	u	16%
8540 11 90	---	Other	u	16%
8540 12 00	--	Black and white or other monochrome	u	16%
8540 20 00	-	Television camera tubes; image converters and intensifiers; other photos-cathode tubes	u	16%
8540 40 00	-	Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	16%
8540 50 00	-	Data or graphic display tubes, black and white or other monochrome	u	16%
8540 60 00	-	Other cathode-ray tubes	u	16%
	-	*Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8540 71 00	-- Magnetrons	u	16%
8540 72 00	-- Klystrons	u	16%
8540 79 00	-- Other	u	16%
	- *Other valves and tubes:*		
8540 81 00	-- Receiver or amplifier valves and tubes	u	16%
8540 89 00	-- Other	u	16%
	- *Parts:*		
8540 91 00	-- Of cathode-ray tubes	kg.	16%
8540 99 00	-- Other	kg.	16%
8541	DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; PHOTOSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS		
8541 10 00	- Diodes, other than photosensitive or light emitting diodes	u	16%
	- *Transistors, other than photosensitive transistors:*		
8541 21 00	-- With a dissipation rate of less than 1 W	u	16%
8541 29 00	-- Other	u	16%
8541 30	- *Thyristors, diacs and triacs, other than photosensitive devices:*		
8541 30 10	--- Thyristors	u	16%
8541 30 90	--- Other	u	16%
8541 40	- *Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:*		
	--- *Photocells:*		
8541 40 11	---- Solar cells whether or not assembled in modules or panels	u	16%
8541 40 19	---- Other	u	16%
8541 40 20	--- Light emitting diodes (electro-luminescent)	u	16%
8541 40 90	--- Other	u	16%
8541 50 00	- Other semi-conductors devices	u	16%
8541 60 00	- Mounted piezo-electric crystals	u	16%
8541 90 00	- Parts	kg.	16%
8542	ELECTRONIC INTEGRATED CIRCUITS AND MICRO-ASSEMBLIES		
8542 10	- *Cards incorporating an electronic integrated circuit ("smart" cards):*		
8542 10 10	--- SIM cards	u	16%
8542 10 20	--- Memory cards	u	16%
8542 10 90	--- Other	u	16%
	- *Monolithic integrated circuits:*		
8542 21 00	-- Digital	u	16%
8542 29	-- *Other:*		
8542 29 10	--- Cards incorporating only a single electronic integrated circuit with optical strip	u	16%
8542 29 90	--- Other	u	16%
8542 60 00	- Hybrid integrated circuits	u	16%
8542 70 00	- Electronic micro-assemblies	u	16%
8542 90 00	- Parts	kg.	16%
8543	ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	- *Particle accelerators:*		
8543 11 00	-- Ion implanters for doping semi-conductor materials	u	16%
8543 19	-- *Other:*		
8543 19 10	--- Vane graff, cock-croft, walton accelerators	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8543 19 20	---	Synchrocyclotrons, synchrotrons	u	16%
8543 19 90	---	Other including cyclotrons	u	16%
8543 20	-	*Signal generators:*		
8543 20 10	---	Sweep generators	u	16%
8543 20 20	---	Impulse generators	u	16%
8543 20 30	---	Tacho generators	u	16%
8543 20 90	---	Other	u	16%
8543 30 00	-	Machines and apparatus for electroplating, electrolysis or electrophoresis	u	16%
8543 40 00	-	Electric fence energisers	u	16%
	-	*Other machines and apparatus:*		
8543 81 00	--	Proximity cards and tags	u	16%
8543 89	--	*Other:*		
8543 89 10	---	Metal detectors	u	16%
8543 89 20	---	Mine detectors	u	16%
	---	*Audio special effect equipments:*		
8543 89 31	----	Digital reverberators	u	16%
8543 89 32	----	Mixing systems or consoles	u	16%
8543 89 39	----	Other	u	16%
	---	*Video special effect equipments:*		
8543 89 41	----	Video mixing system or consoles	u	16%
8543 89 42	----	Video effect system	u	16%
8543 89 43	----	Digital layering machine	u	16%
8543 89 44	----	Paint box	u	16%
8543 89 45	----	Video typewriter	u	16%
8543 89 46	----	Video matting machines	u	16%
8543 89 49	----	Other	u	16%
	---	*Edit control unit:*		
8543 89 51	----	Computerised editing system controlling more than three video editing machines	u	16%
8543 89 52	----	Other video control units	u	16%
8543 89 59	----	Other	u	16%
8543 89 60	---	Colour correctors	u	16%
	---	*Amplifier:*		
8543 89 71	----	Broadcast amplifier	u	16%
8543 89 72	----	Limiting amplifier, video distribution amplifier and stabilising amplifiers	u	16%
8543 89 79	----	Other	u	16%
	---	*Graphic equaliser and synthesised receivers:*		
8543 89 81	----	Graphic equalisers	u	16%
8543 89 82	----	Synthesised receivers	u	16%
	---	*Other* :		
8543 89 91	----	RF (radio frequency) power amplifiers and noise generators for communication jamming equipment, static or mobile or manportable	u	16%
8543 89 92	----	Equipment or gadgets based on solar energy	u	16%
8543 89 93	----	Professional beauty care equipment	u	16%
8543 89 94	----	Audio video stereo encoders	u	16%
8543 89 95	----	Time code generator	u	16%
8543 89 99	----	Other	u	16%
8543 90 00	-	Parts	kg.	16%
8544		INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS		
	-	*Winding wire:*		
8544 11	--	*Of copper:*		
8544 11 10	---	Enamelled	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8544 11 90	--- Other	kg.	16%
8544 19	-- *Other:*		
8544 19 10	--- Asbestos covered	kg.	16%
8544 19 20	--- Plastic insulated	kg.	16%
8544 19 30	--- Rubber insulated	kg.	16%
8544 19 90	--- Other	kg.	16%
8544 20	- *Co-axial cable and other co-axial electric conductors:*		
8544 20 10	--- Co-axial cable	kg.	16%
8544 20 90	--- Other	kg.	16%
8544 30 00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg.	16%
	- *Other electric conductors, for a voltage not exceeding 80 V:*		
8544 41	-- *Fitted with connectors:*		
	--- *Telephone cables:*		
8544 41 11	---- Dry core paper insulated	kg.	16%
8544 41 19	---- Other	kg.	16%
8544 41 20	--- Paper insulated	kg.	16%
8544 41 30	--- Plastic insulated	kg.	16%
8544 41 40	--- Rubber insulated	kg.	16%
8544 41 90	--- Other	kg.	16%
8544 49	-- *Other :*		
	--- *Telephone cables :*		
8544 49 11	---- Dry core paper insulated	kg.	16%
8544 49 19	---- Other	kg.	16%
8544 49 20	--- Paper insulated cables	kg.	16%
8544 49 30	--- Plastic insulated cables and flexes	kg.	16%
8544 49 90	--- Other	kg.	16%
	- *Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:*		
8544 51	-- *Fitted with connectors:*		
8544 51 10	--- Paper insulated	kg.	16%
8544 51 20	--- Plastic insulated, of a kind used for telecommunication	kg.	16%
8544 51 30	--- Other plastic insulated	kg.	16%
8544 51 40	--- Rubber insulated of a kind used for telecommunication	kg.	16%
8544 51 50	--- Other rubber insulated	kg.	16%
8544 51 90	--- Other	kg.	16%
8544 59	-- *Other :*		
8544 59 10	--- Paper insulated	kg.	16%
8544 59 20	--- Plastic insulated of a kind used for telecommunication	kg.	16%
8544 59 30	--- Other plastic insulated	kg.	16%
8544 59 40	--- Rubber insulated of a kind used for telecommunication	kg.	16%
8544 59 50	--- Other rubber insulated	kg.	16%
8544 59 90	--- Other	kg.	16%
8544 60	- *Other electric conductors, for a voltage exceeding 1000 V:*		
8544 60 10	--- Paper insulated	kg.	16%
8544 60 20	--- Plastic insulated	kg.	16%
8544 60 30	--- Rubber insulated	kg.	16%
8544 60 90	--- Other	kg.	16%
8544 70	- *Optical fibre cables:*		
8544 70 10	--- Lead alloy sheathed cables for lighting purposes	kg.	16%
8544 70 90	--- Other	kg.	16%
8545	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Electrodes:*		
8545 11 00	--	Of a kind used for furnaces	kg.	16%
8545 19 00	--	Other	kg.	16%
8545 20 00	-	Brushes	kg.	16%
8545 90	-	*Other :*		
8545 90 10	---	Arc-lamp carbon	kg.	16%
8545 90 20	---	Battery carbon	kg.	16%
8545 90 90	---	Other	kg.	16%
8546		ELECTRICAL INSULATORS OF ANY MATERIAL		
8546 10 00	-	Of glass	kg.	16%
8546 20	-	*Of ceramics:*		
	---	*Porcelain discs and strings :*		
8546 20 11	----	Porcelain below 6.6 kV	kg.	16%
8546 20 19	----	Other	kg.	16%
	---	*Porcelain post insulators :*		
8546 20 21	----	Below 6.6 kV	kg.	16%
8546 20 22	----	6.6 kV or above but up to 11 kV	kg.	16%
8546 20 23	----	Above 11 kV but up to 66 kV	kg.	16%
8546 20 24	----	Above 66 kV but up to 132 kV	kg.	16%
8546 20 29	----	Above 132 kV	kg.	16%
	---	*Porcelain pin insulators:*		
8546 20 31	----	Below 6.6 kV	kg.	16%
8546 20 32	----	6.6 kV or above but up to 11 kV	kg.	16%
8546 20 33	----	Above 11 kV but up to 66 kV	kg.	16%
8546 20 39	----	Above 66 kV	kg.	16%
8546 20 40	---	Other high tension porcelain solid core insulators	kg.	16%
8546 20 50	---	Other low tension porcelain insulators including telegraph and telephone insulators	kg.	16%
8546 20 90	---	Other	kg.	16%
8546 90	-	*Other:*		
8546 90 10	---	Heat shrinkable components	kg.	16%
8546 90 90	---	Other	kg.	16%
8547		INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR THE PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL		
8547 10	-	*Insulating fittings of ceramics:*		
8547 10 10	---	Porcelain bushing below 6.6 kV	kg.	16%
8547 10 20	---	Porcelain bushings for voltage 6.6 kV or above but below 11 kV	kg.	16%
8547 10 30	---	Porcelain bushings for voltage 11 kV or above but up to 66 kV	kg.	16%
8547 10 40	---	Procelain bushings for voltage 66 kV or above	kg.	16%
8547 10 90	---	Other	kg.	16%
8547 20 00	-	Insulating fittings of plastics	kg.	16%
8547 90	-	*Other :*		
8547 90 10	---	Electrical insulating fittings of glass	kg.	16%
8547 90 20	---	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	kg.	16%
8547 90 90	---	Other	kg.	16%
8548		WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8548 10		*Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:*		
8548 10 10	---	Battery scrap, namely the following: lead battery plates covered by ISRI code word 'Rails'; battery lugs covered by ISRI code word 'Rakes'.	kg.	
8548 10 20	---	Battery waste, namely the following: scrap drained or dry while intact, lead batteries covered by ISRI code word 'Rains'; scrap wet whole intact lead batteries covered by ISRI code word 'Rink'; scrap industrial intact lead cells covered by ISRI code word 'Rono'; scrap whole intact industrial lead batteries covered by ISRI code word 'Roper'; edison batteries covered by ISRI code word 'Vaunt'	kg.	
8548 10 90	---	Other waste and scrap	kg.	
8548 90 00	-	Other	kg.	16%

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles of heading 9501, 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(*a*) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);

(*b*) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*c*) articles of Chapter 82 (tools);

(*d*) articles of heading 8306;

(*e*) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;

(*f*) electrical machinery or equipment (Chapter 85);

(*g*) articles of Chapter 90;

(*h*) articles of Chapter 91;

(*ij*) arms (Chapter 93);

(*k*) lamps or lighting fittings of heading 9405; or

(*l*) brushes of a kind used as parts of vehicles (heading 9603).

3. References in Chapters 86 to 88 to "parts" or " accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

(*a*) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(*b*) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(*c*) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(*a*) in Chapter 86 if designed to travel on a guide-track (hovertrains);

(*b*) in Chapter 87 if designed to travel over land or over both land and water;

(*c*) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

6. In respect of goods covered by this Section, conversion of an article which is incomplete or unfinished but having the essential character of the complete or finished article (including 'blank', that is an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into a finished article or a part), into complete or finished article shall amount to 'manufacture'.

CHAPTER 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

NOTES

1. This Chapter does not cover :

(*a*) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);

(*b*) railway or tramway track construction material of iron or steel of heading 7302; or

(*c*) electrical signalling, safety or traffic control equipment of heading 8530.

2. Heading 8607 applies, *inter alia*, to:

(*a*) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(*b*) frames, under frames, bogies and bissel-bogies;

(*c*) axle boxes, brake gear;

(*d*) buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(*e*) coach work.

3. Subject to the provisions of Note 1 above, heading 8608 applies, *inter alia*, to :

(*a*) assembled track, turntables, platform buffers, loading gauges;

(*b*) semaphores, mechanical signal discs, level crossing control gear, signal and point controls and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS		
8601 10 00	- Powered from an external source of electricity	u	16%
8601 20 00	- Powered by electric accumulators	u	16%
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8602 10 00	-	Diesel-electric locomotives	u	16%
8602 90	-	*Other :*		
8602 90 10	---	Steam locomotives and tenders thereof	u	16%
8602 90 90	---	Other	u	16%
8603		SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 8604		
8603 10 00	-	Powered from an external source of electricity	u	16%
8603 90 00	-	Other	u	16%
8604 00 00		RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	u	16%
8605 00 00		RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 8604)	u	16%
8606		RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED		
8606 10	-	*Tank wagons and the like :*		
8606 10 10	---	Four-wheeler tank wagons of pay-load exceeding 23 tonnes	u	16%
8606 10 20	---	Eight-wheeler tank wagons of pay-load not exceeding 60 tonnes	u	16%
8606 10 90	---	Other	u	16%
8606 20 00	-	Insulated or refrigerated vans and wagons, other than those of sub-heading 8606 10	u	16%
8606 30 00	-	Self-discharging vans and wagons, other than those of sub-heading 8606 10 or 8606 20	u	16%
	-	*Other:*		
8606 91	--	*Covered and closed :*		
8606 91 10	---	Meter guage eight-wheeler covered wagons of pay-load not exceeding 38 tonnes	u	16%
8606 91 20	---	Broad guage eight-wheeler covered wagons of pay-load not exceeding 60 tonnes	u	16%
8606 91 90	---	Other	u	16%
8606 92	--	*Open with non-removable sides of a height exceeding 60 cms:*		
8606 92 10	---	Bogie eight-wheeler wagons of pay-load not exceeding 60 tonnes	u	16%
8606 92 20	---	Broad guage bogie eight-wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	u	16%
8606 92 90	---	Other	u	16%
8606 99 00	--	Other	u	16%
8607		PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK		
	-	*Bogies, bissel-bogies, axles and wheels, and parts thereof :*		
8607 11 00	--	Driving bogies and bissel-bogies	kg.	16%
8607 12 00	--	Other bogies and bissel-bogies	kg.	16%
8607 19	--	*Other including parts :*		
8607 19 10	---	Axles, wheels for coaches, van and wagons (rolling-stock)	kg.	16%
8607 19 20	---	Axles and wheels for locomotives	kg.	16%
8607 19 30	---	Axle boxes (lubricating or grease box)	kg.	16%
8607 19 90	---	Other parts of axles and wheels	kg.	16%
	-	*Brakes and parts thereof :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8607 21 00	--	Air brakes and parts thereof	kg.	16%
8607 29 00	--	Other	kg.	16%
8607 30	-	*Hooks and other coupling devices, buffers and parts thereof:*		
8607 30 10	---	Buffers and coupling devices	kg.	16%
8607 30 90	---	Other	kg.	16%
	-	*Other :*		
8607 91 00	--	Of locomotives	kg.	16%
8607 99	--	*Other :*		
8607 99 10	---	Parts of coach work of railway running stock	kg.	16%
8607 99 20	---	Parts of tramway, locomotives and running stock	kg.	16%
8607 99 30	---	Hydraulic shock absorbers for railway bogies	kg.	16%
8607 99 90	---	Other	kg.	16%
8608		RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAY, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATION OR AIR-FIELDS; PARTS OF THE FOREGOING		
8608 00	-	*Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing :*		
8608 00 10	---	Railway and tramway track fixtures and fittings	kg.	16%
8608 00 20	---	Mechanical equipment, not electrically powered for signalling to, or controlling, road rail or other vehicles, ships or aircraft	kg.	16%
8608 00 30	---	Other traffic control equipment for railways	kg.	16%
8608 00 40	---	Other traffic control equipment for roads or inland waterways including automatic traffic control equipment for use at ports and airports	kg.	16%
8608 00 90	---	Other	kg	16%
8609 00 00		CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	u	16%

CHAPTER 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.

4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9501.

5. For the purposes of this Chapter, building a body or fabrication or mounting or fitting of structures or equipment on the chassis falling under heading 8706 shall amount to 'manufacture' of a motor vehicle.

6. For the purposes of this Chapter, "station wagons" means vehicles which may be used, without structural alteration, for the transportation of both persons and goods.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8701		TRACTORS (OTHER THAN TRACTORS OF HEADING 8709)		
8701 10 00	-	Pedestrian controlled tractors	u	16%
8701 20	-	*Road tractors for semi-trailers :*		
8701 20 10	---	Of engine capacity not exceeding 1,800 cc	u	16%
8701 20 90	---	Other	u	16%
8701 30	-	*Track-laying tractors :*		
	---	*Garden tractors:*		
8701 30 11	----	Of engine capacity not exceeding 1,800 cc	u	16%
8701 30 19	----	Other	u	16%
	---	*Other :*		
8701 30 91	----	Of engine capacity not exceeding 1,800 cc	u	16%
8701 30 99	----	Other	u	16%
8701 90	-	*Other :*		
8701 90 10	---	Of engine capacity not exceeding 1,800 cc	u	16%
8701 90 90	---	Other	u	16%
8702		MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER		
8702 10	-	*With compression-ignition internal combustion piston engine (diesel or semi-diesel) :*		
	---	*Vehicles for transport of not more than Thirteen persons, including the driver:*		
8702 10 11	----	Integrated monocoque vehicle	u	16%
8702 10 12	----	Air-conditioned vehicle	u	16%
8702 10 19	----	Other	u	16%
	---	*Other :*		
8702 10 91	----	Integrated monocoque vehicle	u	16%
8702 10 92	----	Air-conditioned vehicle	u	16%
8702 10 99	----	Other	u	16%
8702 90	-	*Other :*		
	---	*Vehicles for transport of not more than*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		Thirteen persons, including the driver:		
8702 90 11	----	Integrated monocoque vehicle	u	16%
8702 90 12	----	Air-conditioned vehicle	u	16%
8702 90 13	----	Electrically operated	u	16%
8702 90 19	----	Other	u	16%
8702 90 20	---	Electrically operated vehicles not elsewhere included or specified	u	16%
	---	*Other :*		
8702 90 91	----	Integrated monocoque vehicle	u	16%
8702 90 92	----	Air-conditioned vehicle	u	16%
8702 90 99	----	Other	u	16%
8703		MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING STATION WAGONS AND RACING CARS		
8703 10	-	*Vehicles specially designed for travelling on snow; golf cars and similar vehicles:*		
8703 10 10	---	Electrically operated	u	16%
8703 10 90	---	Other	u	16%
	-	*Other vehicles, with spark-ignition internal combustion reciprocating piston engine :*		
8703 21	--	*Of a cylinder capacity not exceeding* 1,000 *cc :*		
8703 21 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 21 20	---	Three-wheeled vehicles	u	16%
	---	*Other:*		
8703 21 91	----	Motor cars	u	16%
8703 21 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 21 99	----	Other	u	16%
8703 22	--	*Of a cylinder capacity exceeding* 1,000 *cc but not exceeding* 1,500 *cc :*		
8703 22 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 22 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 22 30	---	Three-wheeled vehicles	u	16%
	---	*Other:*		
8703 22 91	----	Motor cars	u	16%
8703 22 99	----	Other	u	16%
8703 23	--	*Of a cylinder capacity exceeding* 1,500 *cc but not exceeding* 3,000 *cc :*		
8703 23 10	---	Vehicles principally designed for the transport of more than seven persons including the driver	u	16%
8703 23 20	---	Three-wheeled vehicles	u	16%
	---	*Other:*		
8703 23 91	----	Motor cars	u	16%
8703 23 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 23 99	----	Other	u	16%
8703 24	--	*Of a cylinder capacity exceeding* 3,000 *cc :*		
8703 24 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 24 20	---	Three-wheeled vehicles	u	16%
	---	*Other:*		
8703 24 91	----	Motor cars	u	16%
8703 24 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 24 99	----	Other	u	16%
	-	*Other vehicles, with compression Ignition*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		internal combustion piston engine (diesel or semi-diesel) :		
8703 31	--	*Of a cylinder capacity not exceeding 1,500 cc :*		
8703 31 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 31 20	---	Three-wheeled vehicles	u	16%
	---	*Other:*		
8703 31 91	----	Motor cars	u	16%
8703 31 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 31 99	----	Other	u	16%
8703 32	--	*Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :*		
8703 32 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 32 20	---	Three-wheeled vehicles	u	16%
	---	*Other:*		
8703 32 91	----	Motor cars	u	16%
8703 32 92	----	Specialized transport vehicles such as ambulances, prison vans and the like	u	16%
8703 32 99	----	Other	u	16%
8703 33	--	*Of a cylinder capacity exceeding 2,500 cc :*		
8703 33 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	16%
8703 33 20	---	Three-wheeled vehicles	u	16%
	---	*Other:*		
8703 33 91	----	Motor cars	u	16%
8703 33 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	16%
8703 33 99	----	Other	u	16%
8703 90	-	*Other :*		
8703 90 10	---	Electrically operated	u	16%
8703 90 90	---	Other	u	16%
8704		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
8704 10	-	*Dumpers designed for off-highway use :*		
8704 10 10	---	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	u	16%
8704 10 90	---	Other	u	16%
	-	*Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :*		
8704 21	--	*g.v.w. not exceeding 5 tonnes:*		
8704 21 10	---	Refrigerated	u	16%
8704 21 20	---	Three-wheeled motor vehicles	u	16%
8704 21 90	---	Other	u	16%
8704 22	--	*g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :*		
	---	*Lorries and trucks:*		
8704 22 11	----	Refrigerated	u	16%
8704 22 19	----	Other	u	16%
8704 22 90	---	Other	u	16%
8704 23	--	*g.v.w. exceeding 20 tonnes :*		
	---	Lorries and trucks:		
8704 23 11	----	Refrigerated	u	16%
8704 23 19	----	Other	u	16%
8704 23 90	---	Other	u	16%
	-	*Other, with spark-ignition internal combustion piston engine :*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8704 31	-- *g.v.w. not exceeding 5 tonnes :*		
8704 31 10	--- Refrigerated	u	16%
8704 31 20	--- Three-wheeled motor vehicles	u	16%
8704 31 90	--- Other	u	16%
8704 32	-- *g.v.w. exceeding 5 tonnes:*		
	--- *Lorries and trucks:*		
8704 32 11	---- Refrigerated	u	16%
8704 32 19	---- Other	u	16%
8704 32 90	--- Other	u	16%
8704 90	- *Other :*		
	--- *Lorries and trucks:*		
8704 90 11	---- Refrigerated	u	16%
8704 90 12	---- Electrically operated	u	16%
8704 90 19	---- Other	u	16%
8704 90 90	--- Other	u	16%
8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXERS LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)		
8705 10 00	- Crane lorries	u	16%
8705 20 00	- Mobile drilling derricks	u	16%
8705 30 00	- Fire fighting vehicles	u	16%
8705 40 00	- Concrete-mixer lorries	u	16%
8705 90 00	- Other	u	16%
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8706 00	- *Chassis fitted with engines, for the motor vehicles of headings* 8701 *to* 8705*:*		
	--- *For the tractors of heading* 8701 :		
8706 00 11	---- Of engine capacity not exceeding 1,800 cc	u	16%
8706 00 19	---- Other	u	16%
	--- *For the vehicles of heading* 8702*:*		
8706 00 21	---- For transport of not more than thirteen persons, including the driver	u	16%
8706 00 29	---- Other	u	16%+Rs.10,000 per chasis
	--- *For the motor vehicles of heading* 8703*:*		
8706 00 31	---- For three-wheeled vehicles	u	16%
8706 00 39	---- Other	u	16%
	--- *For the motor vehicles of heading* 8704*:*		
8706 00 41	---- For three-wheeled motor vehicles	u	16%
8706 00 42	---- For vehicles, other than petrol driven	u	16%+Rs.10,000 per chasis
8706 00 43	---- For dumpers covered in the heading 8704	u	16%+Rs.10,000 per chasis
8706 00 49	---- Other	u	16%+Rs.10,000 per chasis
8706 00 50	--- For the motor vehicles of heading 8705	u	16%
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8707 10 00	- For the vehicles of heading 8703	u	16%
8707 90 00	- Other	u	16%
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8708 10	- *Bumpers and parts thereof :*		
8708 10 10	--- For tractors	kg.	16%
8708 10 90	--- Other	kg.	16%
	- *Other parts and accessories of bodies (including cabs) :*		
8708 21 00	-- Safety seat belts	u	16%
8708 29 00	-- Other	kg.	16%
	- *Brakes and servo-brakes and parts thereof :*		
8708 31 00	-- Mounted brake linings	kg.	16%
8708 39 00	-- Other	kg.	16%
8708 40 00	- Gear boxes	kg.	16%
8708 50 00	- Drive-axles with differential, whether	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		or not provided with other transmission components		
8708 60 00	-	Non-driving axles and parts thereof	kg.	16%
8708 70 00	-	Road wheels and parts and accessories thereof	kg.	16%
8708 80 00	-	Suspension shock-absorbers	kg.	16%
	-	*Other parts and accessories :*		
8708 91 00	--	Radiators	kg.	16%
8708 92 00	--	Silencers and exhaust pipes	kg.	16%
8708 93 00	--	Clutches and parts thereof	kg.	16%
8708 94 00	--	Steering wheels, steering columns and steering boxes	kg.	16%
8708 99 00	--	Other	kg.	16%
8709		WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES		
	-	*Vehicles :*		
8709 11 00	--	Electrical	u	16%
8709 19 00	--	Other	u	16%
8709 90 00	-	Parts	kg.	16%
8710 00 00		TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	kg.	16%
8711		MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS;		
8711 10	-	*With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:*		
8711 10 10	---	Mopeds	u	16%
8711 10 20	---	Motorised cycles	u	16%
8711 10 90	---	Other	u	16%
8711 20	-	*With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :*		
	---	*Scooters :*		
8711 20 11	----	Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 19	----	Other	u	16%
	---	*Motor cycles :*		
8711 20 21	----	Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 29	----	Other	u	16%
	---	*Mopeds :*		
8711 20 31	----	Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 39	----	Other	u	16%
	---	*Other :*		
8711 20 91	----	Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 99	----	Other	u	16%
8711 30	-	*With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :*		
8711 30 10	---	Scooters	u	16%
8711 30 20	---	Motor-cycles	u	16%
8711 30 90	---	Other	u	16%
8711 40	-	*With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :*		
8711 40 10	---	Motor-cycles	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8711 40 90	---	Other	u	16%
8711 50 00	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	16%
8711 90	-	*Other :*		
8711 90 10	---	Side-cars	u	16%
	---	*Other :*		
8711 90 91	----	Electrically operated	u	16%
8711 90 99	----	Other	u	16%
8712		BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED		
8712 00	-	*Bicycles and other cycles (including delivery tricycles), not motorised:*		
8712 00 10	---	Bicycles	u	16%
8712 00 90	---	Other	u	16%
8713		CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED		
8713 10	-	*Not mechanically propelled :*		
8713 10 10	---	Wheel chairs for invalid	u	Nil
8713 10 90	---	Other	u	Nil
8713 90	-	*Other :*		
8713 90 10	---	Wheel chairs for invalid	u	Nil
8713 90 90	---	Other	u	Nil
8714		PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713		
	-	*Of motorcycles (including mopeds) :*		
8714 11 00	--	Saddles	kg	16%
8714 19 00	--	Other	kg.	16%
8714 20	-	*Of carriages for disabled persons:*		
8714 20 10	---	Mechanically propelled	kg.	16%
8714 20 20	---	Non-mechanically propelled	kg.	16%
8714 20 90	---	Other	kg.	16%
	-	*Other :*		
8714 91 00	--	Frames and forks, and parts thereof	u	16%
8714 92	--	*Wheel rims and spokes :*		
8714 92 10	---	Bicycle rims	u	16%
8714 92 20	---	Bicycle spokes	u	16%
8714 92 90	---	Other	u	16%
8714 93	--	*Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :*		
8714 93 10	---	Bicycle hubs	kg.	16%
8714 93 20	---	Bicycle free-wheels	kg.	16%
8714 93 90	---	Other	kg.	16%
8714 94 00	--	Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg.	16%
8714 95	--	*Saddles :*		
8714 95 10	---	Bicycle saddles	kg.	16%
8714 95 90	---	Other	kg.	16%
8714 96 00	--	Pedals and crank-gear, and parts thereof	kg.	16%
8714 99	--	*Other :*		
8714 99 10	---	Bicycle chains	kg.	16%
8714 99 20	---	Bicycle wheels	kg.	16%
8714 99 90	---	Other	kg.	16%
8715		BABY CARRIAGES AND PARTS THEREOF		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8715 00	-	*Baby carriages and parts thereof:*		
8715 00 10	---	Baby carriages	u	16%
8715 00 20	---	Parts	kg.	16%
8716		TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF		
8716 10 00	-	Trailers and semi-trailers of the caravan type, for housing or camping	u	16%
8716 20 00	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	16%
	-	*Other trailers and semi-trailers for the transport of goods :*		
8716 31 00	--	Tanker trailers and tanker semi-trailers	u	16%
8716 39 00	--	Other	u	16%
8716 40 00	-	Other trailers and semi-trailers	u	16%
8716 80	-	*Other vehicles :*		
8716 80 10	---	Hand propelled vehicles (*e.g.* hand carts, rickshaws and the like)	u	16%
8716 80 20	---	Animal drawn vehicles	u	16%
8716 80 90	---	other	u	16%
8716 90	-	*Parts :*		
8716 90 10	---	Parts and accessories of trailers	kg.	16%
8716 90 90	---	Other	kg.	16%

CHAPTER 88

Aircraft, spacecraft, and parts thereof

NOTE

For the purposes of Sub-headings 8802 11 to 8802 40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8801		BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT		
8801 10 00	-	Gliders and hang gliders	u	Nil
		Other:		
8801 90 10	---	Balloons u		Nil
8801 90 90	---	Other u		Nil
8802		OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES		
	-	*Helicopters:*		
8802 11 00	--	Of an unladen weight not exceeding 2,000 kg.	u	Nil
8802 12 00	--	Of an unladen weight exceeding 2,000 kg.	u	Nil
8802 20 00	-	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	u	Nil
8802 30 00	-	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	u	Nil
8802 40 00	-	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	u	Nil
8802 60 00	-	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	Nil
8803		PARTS OF GOODS OF HEADING 8801 OR 8802		
8803 10 00	-	Propellers and rotors and parts thereof	kg.	Nil
8803 20 00	-	Under-carriages and parts thereof	kg.	Nil
8803 30 00	-	Other parts of aeroplanes or helicopters	kg.	Nil
8803 90 00	-	Other kg.		Nil
8804		PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO		
8804 00	-	*Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:*		
8804 00 10	---	Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	u	Nil
8804 00 20	---	Rotochutes; parts and accessories thereof	u	Nil
8805		AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES		
8805 10	-	*Aircraft launching gear and parts thereof; deck arrestor or similar gear and parts thereof:*		
8805 10 10	---	Aircraft launching gear	u	Nil
8805 10 20	---	Deck arrestor or similar gear	u	Nil
8805 10 30	---	Part of aircraft launching gear and deck-arrestor or similar gear	u	Nil
	-	*Ground flying trainers and parts thereof:*		
8805 21 00	--	Air combat simulators and parts thereof	u	Nil
8805 29 00	--	Other	u	Nil

CHAPTER 89

Ships, boats and floating structures

NOTE

A hull, an unfinished or incomplete vessel, assembled, unassembled, or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8901		CRUISE SHIPS, EXCURSION BOATS , FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS		
8901 10	-	*Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:*		
8901 10 10	---	Ships	u	Nil
8901 10 20	---	Launches	u	Nil
8901 10 30	---	Boats	u	Nil
8901 10 40	---	Barges	u	Nil
8901 10 90	---	Other	u	Nil
8901 20 00	-	Tankers	u	Nil
8901 30 00	-	Refrigerated vessels, other than those of Sub-heading 8901 20	u	Nil
8901 90 00	-	Other vessels for transport of the goods and other vessels for the transport of both persons and goods	u	Nil
8902		FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS		
8902 00	-	*Fishing vessels; factory ships and other vessels for processing or preserving fishery products :*		
8902 00 10	---	Trawlers and other fishing vessels	u	Nil
8902 00 90	---	Other	u	Nil
8903		YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES		
8903 10 00	-	Inflatable	u	16%
	-	*Other :*		
8903 91 00	--	Sail boats, with or without auxiliary motor	u	16%
8903 92 00	--	Motorboats, other than outboard motorboats	u	16%
8903 99	--	*Other :*		
8903 99 10	---	Canoes	u	16%
8903 99 90	---	Other	u	16%
8904 00 00		TUGS AND PUSHER CRAFT	u	Nil
8905		LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS		
8905 10 00	-	Dredgers	u	Nil
8905 20 00	-	Floating or submersible drilling or production platforms	u	Nil
8905 90	-	*Other :*		
8905 90 10	---	Floating docks	u	Nil
8905 90 90	---	Other	u	Nil
8906		OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS		

Tariff Item	Description of goods	Units	Rate of duty
(1)	(2)	(3)	(4)
8906 10 00 -	Warships	u	Nil
8906 90 00 -	Other	u	Nil
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS)		
8907 10 00 -	Inflatable rafts	u	16%
8907 90 00 -	Other	u	16%
8908 00 00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	u	16%

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

NOTES

1. This Chapter does not cover :

(*a*) articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4204) or textile material (heading 5911);

(*b*) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(*c*) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;

(*d*) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);

(*e*) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;

(*f*) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(*g*) pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools, of heading 8466, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves or other appliance of heading 8481);

(*h*) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519 or 8520); sound-heads (heading 8522); still image video cameras, other video camera recorders and digital cameras (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;

(*ij*) searchlights or spotlights of heading 9405;

(*k*) articles of Chapter 95;

(*l*) capacity measures, which are to be classified according to their constituent material; or

(*m*) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(*a*) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8485, 8548 or 9033) are in all cases to be classified in their respective headings;

(*b*) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;

(*c*) all other parts and accessories are to be classified in heading 9033.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading 9005 does not apply to telescopic sight for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.

6. For the purpose of heading 9021, the expression "orthopaedic appliances" means appliances for:

(*i*) preventing or correcting bodily deformities; or

(*ii*) supporting or holding parts of the body following an illness, operation or injury. Orthopoedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (*1*) made to measure, or (*2*) mass produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 9032 applies only to:

(*a*) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(*b*) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9001		OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING 8544; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
9001 10 00	-	Optical fibres, optical fibres bundles and cables	kg.	16%
9001 20 00	-	Sheets and plates of polarising material	kg.	16%
9001 30 00	-	Contact lenses	u	8%
9001 40	-	*Spectacle lenses of glass :*		
9001 40 10	---	Polarised glass	u	8%
9001 40 90	---	Other	u	8%
9001 50 00	-	Spectacle lenses of other materials	u	8%
9001 90	-	*Other:*		
9001 90 10	---	Optical calcite crystal	kg.	16%
9001 90 90	---	Other	kg.	16%
9002		LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
	-	*Objective lenses:*		
9002 11 00	--	For cameras, projectors or photographic enlargers or reducers	u	16%
9002 19 00	--	Other	u	16%
9002 20 00	-	Filters	u	16%
9002 90 00	-	Other	u	16%
9003		FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF		
	-	*Frames and mountings:*		
9003 11 00	--	Of plastics	u	16%
9003 19 00	--	Of other materials	u	16%
9003 90 00	-	Parts	kg.	16%
9004		SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER		
9004 10 00	-	Sunglasses	u	16%
9004 90	-	*Other:*		
9004 90 10	---	Passive night vision goggles	u	16%
9004 90 20	---	Prismatic eyeglasses for reading	u	16%
9004 90 90	---	Other	kg.	16%
9005		BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY		
9005 10 00	-	Binoculars	u	16%
9005 80	-	*Other instruments:*		
9005 80 10	---	Monocular and refracting telescopes	u	16%
9005 80 20	---	Astronomical instruments	u	16%
9005 80 90	---	Other	kg.	16%
9005 90	-	*Parts and accessories (including mountings):*		
9005 90 10	---	Of binocular or telescopes of heading 9005, other than mountings	kg.	16%
9005 90 20	---	Mountings for astronomical instruments	kg.	16%
9005 90 90	---	Other	kg.	16%
9006		PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS OTHER THAN DISCHARGE LAMPS OF HEADING 8539		
9006 10 00	-	Cameras of a kind used for preparing printing plates or cylinders	u	16%
9006 20 00	-	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9006 30 00	-	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	16%
9006 40 00	-	Instant print cameras	u	16%
	-	*Other cameras:*		
9006 51 00	--	With a through-the-lens view-finder [single lens reflex (SLR)] for roll film of a width not exceeding 35 mm	u	16%
9006 52 00	--	Other, for roll film of a width less than 35 mm	u	16%
9006 53	--	*Other, for roll film of a width of 35 mm:*		
9006 53 10	---	Fixed focus 35 mm cameras	u	16%
9006 53 90	---	Other	u	16%
9006 59	--	*Other:*		
9006 59 10	---	Fixed focus 110 mm cameras	u	16%
9006 59 90	---	Other	u	16%
	-	*Photographic flashlight apparatus and flashbulbs:*		
9006 61 00	--	Discharge lamp ("electronic") flashlight apparatus	u	16%
9006 62 00	--	Flashbulbs, flashcubes and the like	u	16%
9006 69 00	--	Other	u	16%
	-	*Parts and accessories:*		
9006 91 00	--	For cameras	kg.	16%
9006 99 00	--	Other	kg.	16%
9007		CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS		
	-	*Cameras:*		
9007 11 00	--	For film of less than 16 mm width or for double-8 mm film	u	16%
9007 19 00	--	Other	u	16%
9007 20	-	*Projectors:*		
9007 20 10	---	For film of less than 16 mm width	u	16%
9007 20 90	---	Other	u	16%
	-	*Parts and accessories:*		
9007 91 00	--	For cameras	kg.	16%
9007 92 00	--	For projectors	kg.	16%
9008		IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS		
9008 10 00	-	Slide projectors	u	16%
9008 20 00	-	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	16%
9008 30 00	-	Other image projectors	u	16%
9008 40 00	-	Photographic (other than Cinematographic) enlargers and reducers	u	16%
9008 90 00	-	Parts and accessories	kg.	16%
9009		PHOTOCOPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS		
	-	*Electrostatic photocopying apparatus:*		
9009 11 00	--	Operating by reproducing the original image directly onto the copy (direct process)	u	16%
9009 12 00	--	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	u	16%
	-	*Other Photocopying apparatus:*		
9009 21 00	--	Incorporating an optical system	u	16%
9009 22 00	--	Of the contact type	u	16%
9009 30 00	-	Thermo-copying apparatus	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	-	*Parts and accessories:*		
9009 91 00	--	Automatic document feeders	kg.	16%
9009 92 00	--	Paper feeders	kg.	16%
9009 93 00	--	Sorters	kg.	16%
9009 99 00	--	Other	kg.	16%
9010		APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES (INCLUDING APPARATUS FOR THE PROJECTION OR DRAWING OF CIRCUIT PATTERNS ON SENSITISED SEMICONDUCTOR MATERIALS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS		
9010 10 00	-	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	16%
	-	*Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:*		
9010 41 00	--	Direct write-on-wafer apparatus	u	16%
9010 42 00	--	Step and repeat aligners	u	16%
9010 49 00	--	Other	u	16%
9010 50 00	-	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	16%
9010 60 00	-	Projection screens	u	16%
9010 90 00	-	Parts and accessories	kg.	16%
9011		COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICRO-GRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION		
9011 10 00	-	Stereoscopic microscopes	u	16%
9011 20 00	-	Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	16%
9011 80 00	-	Other microscopes	u	16%
9011 90 00	-	Parts and accessories	kg.	16%
9012		MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS		
9012 10	-	*Microscopes other than optical microscopes; diffraction apparatus:*		
9012 10 10	---	Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	16%
9012 10 90	---	Other	u	16%
9012 90 00	-	Parts and accessories	kg.	16%
9013		LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSE WHERE IN THIS CHAPTER		
9013 10	-	*Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI:*		
9013 10 10	---	Telescopic sights for fitting to arms	u	16%
9013 10 20	---	Periscopes	u	16%
9013 10 90	---	Other	u	16%
9013 20 00	-	Lasers, other than laser diodes	u	16%
9013 80	-	*Other devices, appliances and instruments:*		
9013 80 10	---	Liquid crystal devices (LCD)	u	16%
9013 80 90	---	Other	u	16%
9013 90	-	*Parts and accessories:*		
9013 90 10	---	For liquid crystal devices (LCD)	kg.	16%
9013 90 90	---	Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9014		DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES		
9014 10 00	-	Direction finding compasses	u	16%
9014 20 00	-	Instruments and appliances for aeronautical or space navigation (other than compasses)	u	16%
9014 80	-	*Other instruments and appliances:*		
9014 80 10	---	Echo sounding instrument	u	16%
9014 80 20	---	Sextants	u	16%
9014 80 90	---	Other	u	16%
9014 90 00	-	Parts and accessories	kg.	16%
9015		SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS		
9015 10 00	-	Rangefinders	u	16%
9015 20 00	-	Theodolities and tachymeters (tacheometers)	u	16%
9015 30	-	*Levels:*		
9015 30 10	---	Dumpy levels or engineer's levels or builder's levels (not automatic) and quick set levels with or without horizontal circles	u	16%
9015 30 90	---	Other	u	16%
9015 40 00	-	Photogrammetrical surveying instruments and appliances	u	16%
9015 80	-	*Other instruments and appliances:*		
9015 80 10	---	Hydrographic instruments	u	16%
9015 80 20	---	Meteorological instruments	u	16%
9015 80 30	---	Geophysical instruments	u	16%
9015 80 90	---	Other	u	16%
9015 90 00	-	Parts and accessories	kg.	16%
9016		BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS		
9016 00	-	*Balances of a sensitivity of 5cg or better, with or without weights:*		
9016 00 10	---	Electric balances	u	16%
9016 00 20	---	Other balances	u	16%
9016 00 90	---	Parts	kg.	16%
9017		DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
9017 10 00	-	Drafting tables and machines, whether or not automatic	u	16%
9017 20	-	*Other drawing, marking-out or mathematical calculating instruments:*		
9017 20 10	---	Drawing and marking-out instruments	u	Nil
9017 20 20	---	Mathematical calculating instruments	u	Nil
9017 20 30	---	Pantograph	u	Nil
9017 20 90	---	Other	u	Nil
9017 30	-	*Micrometers, calipers and gauges:*		
9017 30 10	---	Micro-meters and calipers	u	16%
	---	*Gauges:*		
9017 30 21	----	Plug	u	16%
9017 30 22	----	Ring	u	16%
9017 30 23	----	Slip	u	16%
9017 30 29	----	Other	u	16%
9017 80	-	*Other instruments:*		
9017 80 10	---	Measuring rods and tapes and divided scales	u	16%
9017 80 90	---	Other	u	16%
9017 90 00	-	Parts and accessories	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9018		INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS		
	-	*Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters):*		
9018 11 00	--	Electro-cardiographs	u	16%
9018 12	--	*Ultrasonic scanning apparatus:*		
9018 12 10	---	Linear ultrasound scanner	u	16%
9018 12 90	---	Other	u	16%
9018 13 00	--	Magnetic resonance imaging apparatus	u	16%
9018 14 00	--	Scientigraphic apparatus	u	16%
9018 19	--	*Other:*		
9018 19 10	---	Electro encephalographs	u	16%
9018 19 20	---	Echo cardiograph	u	16%
9018 19 90	---	Other	u	16%
9018 20 00	-	Ultra-violet or infra-red ray apparatus	u	16%
	-	*Syringes, needles, catheters, cannulae and the like:*		
9018 31 00	--	Syringes, with or without needles	u	16%
9018 32	--	*Tubular metal needles and needles for sutures:*		
9018 32 10	---	Needles for suture	kg.	16%
9018 32 20	---	Hollow needles for injection, aspiration, biopsy and transfusion	kg.	16%
9018 32 30	---	Hilerio venus fistula needles	kg.	16%
9018 32 90	---	Other	kg.	16%
9018 39	--	*Other:*		
9018 39 10	---	Catheters (for urine, stool)	u	16%
9018 39 20	---	Cardiac catheters	u	16%
9018 39 30	---	Cannulae	u	16%
9018 39 90	---	Other	u	16%
	-	*Other instruments and appliances, used in dental sciences:*		
9018 41 00	--	Dental drill engines, whether or not combined on a single base with other dental equipment	u	16%
9018 49 00	--	Other	u	16%
9018 50	-	*Other ophthalmic instruments and appliances:*		
9018 50 10	---	Ophthalmoscopes	u	16%
9018 50 20	---	Tonometers	u	16%
9018 50 30	---	Ophthalmic lasers	u	16%
9018 50 90	---	Other	u	16%
9018 90	-	*Other instruments and appliances:*		
	---	*Diagnostic instruments and apparatus:*		
9018 90 11	----	Instrument and apparatus for measuring blood pressure	u	16%
9018 90 12	----	Stethoscopes	u	16%
9018 90 19	----	Other	u	16%
	---	*Surgical tools:*		
9018 90 21	----	Bone saws, drills and trephines	u	16%
9018 90 22	----	Knives, scissors and blades	u	16%
9018 90 23	----	Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments	u	16%
9018 90 24	----	Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	u	16%
9018 90 25	----	Retractors, spatulaprobes, hooks dialators, sounds, mallets	u	16%
9018 90 29	----	Other	u	16%
	---	*Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments:*		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9018 90 31 ----	Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	u	16%
9018 90 32 ----	Blood tranfusion apparatus	u	16%
9018 90 33 ----	Haemofiltration instruments	u	16%
---	*Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes:*		
9018 90 41 ----	Anesthetic apparatus and instruments	u	16%
9018 90 42 ----	ENT precision instruments	u	16%
9018 90 43 ----	Acupuncture apparatus	u	16%
9018 90 44 ----	Endoscopes	u	16%
---	*Other:*		
9018 90 91 ----	Hilerial or venous shunts	u	16%
9018 90 92 ----	Baby incubators	u	16%
9018 90 93 ----	Heart-lung machines	u	16%
9018 90 94 ----	Defibrillators	u	16%
9018 90 95 ----	Fibrescopes	u	16%
9018 90 96 ----	Laproscopes	u	16%
9018 90 97 ----	Vetrasonic lithotripsy instruments	u	16%
9018 90 98 ----	Apparatus for nerve stimulation	u	16%
9018 90 99 ----	Other	u	16%
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS		
9019 10 -	*Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:*		
9019 10 10 ---	Mechano-therapy appliances	u	16%
9019 10 20 ---	Massage apparatus	u	16%
9019 10 90 ---	Other	u	16%
9019 20 -	*Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:*		
9019 20 10 ---	Oxygen therapy apparatus	u	16%
9019 20 90 ---	Other	u	16%
9020 00 00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	u	16%
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY		
9021 10 00 -	Orthopeaedic or fracture appliances	u	Nil
-	*Artificial teeth and dental fittings:*		
9021 21 00 --	Artificial teeth	u	Nil
9021 29 00 --	Other	u	Nil
-	*Other artificial parts of the body :*		
9021 31 00 --	Artificial joints	u	Nil
9021 39 00 --	Other	u	Nil
9021 40 -	*Hearing aids, excluding parts and accessories:*		
9021 40 10 ---	Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	u	Nil
9021 40 90 ---	Other	u	Nil
9021 50 00 -	Pacemakers for stimulating heart muscles, excluding parts and accessories	u	Nil
9021 90 -	*Other :*		
9021 90 10 ---	Parts and accessories of hearing aids	kg.	Nil
9021 90 90 ---	Other	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9022		APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE.		
	-	*Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:*		
9022 12 00	--	*Computed tomography apparatus*	u	16%
9022 13 00	--	Other, for dental uses	u	16%
9022 14	--	*Other, for medical, surgical or veterinary uses:*		
9022 14 10	---	X-ray generators and apparatus (non-portable)	u	16%
9022 14 20	---	Portable X-ray machine	u	16%
9022 14 90	---	Other	u	16%
9022 19 00	--	For other uses	u	16%
	-	*Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:*		
9022 21 00	--	For medical, surgical, dental or veterinary uses	u	16%
9022 29 00	--	For other uses	u	16%
9022 30 00	-	X-ray tubes	u	16%
9022 90	-	*Other, including parts and accessories:*		
9022 90 10	---	X-ray valves	u	16%
9022 90 20	---	Radiation generation units	u	16%
9022 90 30	---	Radiation beam delivery units	u	16%
9022 90 40	---	X-ray examination or treatment table, chairs and the like	u	16%
9022 90 90	---	Other	kg.	16%
9023		INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES		
9023 00	-	*Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:*		
9022 12 00	--	Computed tomography apparatus	u	16%
9023 00 10	---	Teaching aids	u	16%
9023 00 90	---	Other	u	16%
9024		MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS)		
9024 10 00	-	Machines and appliances for testing metals	u	16%
9024/80	-	*Other machines and appliances:*		
9024 80 10	---	For testing textiles, paper and paperboard	u	16%
	---	*Other:*		
9024 80 91	----	For testing hardness	u	16%
9024 80 99	----	Other	u	16%
9024 90 00	-	Parts and accessories	kg.	16%
9025		HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS		
	-	*Thermometers and pyrometers, not combined with other instruments:*		
9025 11	--	*Liquid-filled, for direct reading:*		
9025 11 10	---	Clinical thermometers	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9025 11 90	---	Other	u	16%
9025 19	--	*Other:*		
9025 19 10	---	Digital thermometers	u	16%
9025 19 20	---	Pyrometers	u	16%
9025 19 90	---	Other	u	16%
9025 80	-	*Other instruments:*		
9025 80 10	---	Hydrometers and similar floating instruments	u	16%
9025 80 20	---	Barometers, not combined with other instruments	u	16%
9025 80 30	---	Lactometer	u	16%
9025 80 90	---	Other	u	16%
9025 90 00	-	Parts and accessories	kg.	16%
9026		INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 9014, 9015, 9028 OR 9032		
9026 10	-	*For measuring or checking the flow or level of liquids:*		
9026 10 10	---	Flow meters	u	16%
9026 10 20	---	Level gauges	u	16%
9026 10 90	---	Other	u	16%
9026 20 00	-	For measuring or checking pressure	u	16%
9026 80	-	*Other instruments or apparatus:*		
9026 80 10	---	Heat meters	u	16%
9026 80 90	---	Other	u	16%
9026 90 00	-	Parts and accessories	kg.	16%
9027		INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES		
9027 10 00	-	Gas or smoke analysis apparatus	u	16%
9027 20 00	-	Chromatographs and electrophoresis instruments	u	16%
9027 30	-	*Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):*		
9027 30 10	---	Spectrometers	u	16%
9027 30 20	---	Spectrophotometers	u	16%
9027 30 90	---	Other	u	16%
9027 40 00	-	Exposure meters	u	16%
9027 50	-	*Other instruments and apparatus using optical radiations (UV, visible, IR):*		
9027 50 10	---	Photometers	u	16%
9027 50 20	---	Refractometers	u	16%
9027 50 30	---	Polarimeters	u	16%
9027 50 90	---	Other	u	16%
9027 80	-	*Other instruments and apparatus:*		
9027 80 10	---	Viscometers	u	16%
9027 80 20	---	Calorimeters	u	16%
9027 80 30	---	Instruments and apparatus for measuring the surface or interfocial tension of liquids	u	16%
9027 80 40	---	Nuclear magnetic resonance instruments	u	16%
9027 80 90	---	Other	u	16%
9027 90	-	*Microtomes; parts and accessories :*		
9027 90 10	---	Microtomes, including parts and accessories thereof	kg.	16%
9027 90 20	---	Printed circuit assemblies for the goods of sub-heading 9027 80	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9027 90 90	---	Other	kg.	16%
9028		GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR		
9028 10 00	-	Gas meters	u	16%
9028 20 00	-	Liquid meters	u	16%
9028 30	-	*Electricity meters:*		
9028 30 10	---	For alternating current	u	16%
9028 30 90	---	Other	u	16%
9028 90	-	*Parts and accessories :*		
9028 90 10	---	For electricity meters	kg.	16%
9028 90 90	---	Other	kg.	16%
9029		REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 9014 OR 9015; STROBOSCOPES		
9029 10	-	*Revolution counters, production counters, taximeters, mileometers, pedometers and the like:*		
9029 10 10	---	Taximeters	u	16%
9029 10 90	---	Other	u	16%
9029 20	-	*Speed indicators and tachometers; stroboscopes:*		
9029 20 10	---	Tachometers, non-electrical	u	16%
9029 20 20	---	Speedometers, non-electrical	u	16%
9029 20 30	---	Stroboscopes	u	16%
9029 20 90	---	Other	u	16%
9029 90 00	-	Parts and accessories	kg.	16%
9030		OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS		
9030 10 00	-	Instruments and apparatus for measuring or detecting ionising radiations	u	16%
9030 20 00	-	Cathode-ray oscilloscopes and cathode-ray oscillographs	u	16%
	-	*Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:*		
9030 31 00	--	Multimeters	u	16%
9030 39	--	*Other:*		
9030 39 10	---	Ammeters, volt meters and watt meters	u	16%
9030 39 20	---	Spectrum resistance meters	u	16%
9030 39 30	---	Capacitance meter	u	16%
9030 39 40	---	Frequency measuring apparatus	u	16%
9030 39 50	---	Mega meters	u	16%
9030 39 90	---	Other	u	16%
9030 40 00	-	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	16%
	-	*Other instruments and apparatus:*		
9030 82 00	--	For measuring or checking semiconductor wafers or devices	u	16%
9030 83 00	--	Other, with a recording device	u	16%
9030 89	--	*Other:*		
9030 89 10	---	Scintillator counters	u	16%
9030 89 20	---	Vectroscope	u	16%
9030 89 90	---	Other	u	16%
9030 90	-	*Parts and accessories:*		
9030 90 10	---	Of meters and counters	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9030 90 90	---	Other	kg.	16%
9031		MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS		
9031 10 00	-	Machines for balancing mechanical parts	kg.	16%
9031 20 00	-	Test benches	kg.	16%
9031 30 00	-	Profile projectors	kg.	16%
	-	*Other optical instruments and appliances:*		
9031 41 00	--	For inspecting semiconductor wafers, or devices or for inspecting photo-masks or reticles used in manufacturing semiconductor devices	kg.	16%
9031 49 00	--	Other	kg.	16%
9031 80 00	-	Other instruments, appliances and machines	u	16%
9031 90 00	-	Parts and accessories	kg.	16%
9032		AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS		
9032 10	-	*Thermostats:*		
9032 10 10	---	For refrigerating and air-conditioning appliances and machinery	u	16%
9032 10 90	---	Other	u	16%
9032 20	-	*Manostats:*		
9032 20 10	---	For refrigerating and air-conditioning appliances and machinery	u	16%
9032 20 90	---	Other	u	16%
	-	*Other instruments and apparatus:*		
9032 81 00	--	Hydraulic or pneumatic	u	16%
9032 89	--	*Other:*		
9032 89 10	---	Electronic automatic regulators	u	16%
9032 89 90	---	Other	u	16%
9032 90 00	-	Parts and accessories	kg.	16%
9033 00 00		PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	kg.	16%

CHAPTER 91

Clocks and watches and parts thereof

NOTES

1. This Chapter does not cover :

(*a*) clock or watch glasses or weights (classified according to their constituent material);

(*b*) watch chains (heading 7113 or 7117, as the case may be);

(*c*) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);

(*d*) bearing balls (heading 7326 or heading 8482, as the case may be);

(*e*) articles of heading 8412 constructed to work without an escapement;

(*f*) ball bearings (heading 8482);

(*g*) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9101		WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
	-	*Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:*		
9101 11 00	--	With mechanical display only	u	16%
9101 12 00	--	With opto-electronic display only	u	16%
9101 19 00	--	Other	u	16%
	-	*Other wrist-watches, whether or not incorporating a stop-watch facility:*		
9101 21 00	--	With automatic winding	u	16%
9101 29 00	--	Other	u	16%
	-	*Other :*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9101 91	--	*Electrically operated:*		
9101 91 10	---	Pocket-watches	u	16%
9101 91 20	---	Stop-watches	u	16%
9101 91 90	---	Other	u	16%
9101 99	--	*Other:*		
9101 99 10	---	Pocket-watches	u	16%
9101 99 20	---	Stop-watches	u	16%
9101 99 90	---	Other	u	16%
9102		WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN THOSE OF HEADING 9101		
	-	*Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:*		
9102 11 00	--	With mechanical display only	u	16%
9102 12 00	--	With opto-electronic display only	u	16%
9102 19 00	--	Other	u	16%
	-	*Other wrist-watches, whether or not incorporating a stop-watch facility:*		
9102 21 00	--	With automatic winding	u	16%
9102 29 00	--	Other	u	16%
	-	*Other:*		
9102 91	--	*Electrically operated:*		
9102 91 10	---	Pocket-watches	u	16%
9102 91 20	---	Stop-watches	u	16%
9102 91 90	---	Other	u	16%
9102 99	--	*Other:*		
9102 99 10	---	Pocket-watches	u	16%
9102 99 20	---	Stop-watches	u	16%
9102 99 90	---	Other	u	16%
9103		CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING 9104		
9103 10 00	-	Electrically operated	u	16%
9103 90 00	-	Other	u	16%
9104 00 00		INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	u	16%
9105		OTHER CLOCKS		
	-	*Alarm clocks:*		
9105 11 00	--	Electrically operated	u	16%
9105 19 00	--	Other	u	16%
	-	*Wall clocks:*		
9105 21 00	--	Electrically operated	u	16%
9105 29 00	--	Other	u	16%
	-	*Other:*		
9105 91 00	--	Electrically operated	u	16%
9105 99	--	*Other:*		
9105 99 10	---	Time pieces	u	16%
9105 99 90	---	Other	u	16%
9106		TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)		
9106 10 00	-	Time-registers; time-recorders	u	16%
9106 20 00	-	Parking meters	u	16%
9106 90 00	-	Other	u	16%
9107 00 00		TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	u	16%
9108		WATCH MOVEMENTS, COMPLETE AND ASSEMBLED		
	-	*Electrically operated:*		
9108 11 00	--	With mechanical display only or with a device to which a mechanical display can be incorporated	u	16%
9108 12 00	--	With opto-electronic display only	u	16%
9108 19 00	--	Other	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9108 20 00	-	With automatic winding	u	16%
9108 90 00	-	Other	u	16%
9109		CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED		
	-	*Electrically operated:*		
9109 11 00	--	Of alarm clocks	u	16%
9109 19 00	--	Other	u	16%
9109 90 00	-	Other	u	16%
9110		COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS.		
	-	*Of watches:*		
9110 11 00	--	Complete movements, unassembled or partly assembled (movement sets)	u	16%
9110 12 00	--	Incomplete movements, assembled	kg.	16%
9110 19 00	--	Rough movements	kg.	16%
9110 90 00	-	Other	kg.	16%
9111		WATCH CASES AND PARTS THEREOF		
9111 10 00	-	Cases of precious metal or of metal clad with precious metal	u	16%
9111 20 00	-	Cases of base metal, whether or not gold-or silver-plated	u	16%
9111 80 00	-	Other cases	u	16%
9111 90 00	-	Parts	kg.	16%
9112		CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF		
9112 20 00	-	Cases	u	16%
9112 90 00	-	Parts	kg.	16%
9113		WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF		
9113 10 00	-	Of precious metal or of metal clad with precious metal	kg.	16%
9113 20	-	*Of base metal, whether or not gold- or silver-plated:*		
9113 20 10	---	Parts	kg.	16%
9113 20 90	---	Other	kg.	16%
9113 90	-	*Other:*		
9113 90 10	---	Parts	kg.	16%
9113 90 90	---	Other	kg.	16%
9114		OTHER CLOCK OR WATCH PARTS		
9114 10	-	*Springs, including hair-springs:*		
9114 10 10	---	For watches	kg.	16%
9114 10 20	---	For clocks	kg.	16%
9114 20 00	-	Jewels	kg.	16%
9114 30	-	*Dials:*		
9114 30 10	---	For watches	kg.	16%
9114 30 20	---	For clocks	kg.	16%
9114 40	-	*Plates and bridges:*		
9114 40 10	---	For watches	kg.	16%
9114 40 20	---	For clocks	kg.	16%
9114 90	-	*Other:*		
9114 90 10	---	For watches	kg.	16%
9114 90 20	---	For clocks	kg.	16%

CHAPTER 92

Musical instruments; parts and accessories of such articles

NOTES

1. This Chapter does not cover:

(*a*) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*b*) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(*c*) toy instruments or apparatus (heading 9503); or

(*d*) brushes for cleaning musical instruments (heading 9603).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9201		PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSI-CHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS		
9201 10 00	-	Upright pianos	u	16%
9201 20 00	-	Grand pianos	u	16%
9201 90 00	-	Other	u	16%
9202		OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)		
9202 10 00	-	Played with a bow	u	16%
9202 90 00	-	Other	u	16%
9203		KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS		
9203 00	-	*Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds:*		
9203 00 10	---	Harmoniums and similar key board instruments with free metal reeds	u	16%
9203 00 90	---	Other	u	16%
9204		ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS		
9204 10 00	-	Accordions and similar instruments	u	16%
9204 20 00	-	Mouth organs	u	16%
9205		OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)		
9205 10 00	-	Brass-wind instruments	u	16%
9205 90	-	*Other:*		
9205 90 10	---	Flutes	u	16%
9205 90 20	---	Clarinets	u	16%
9205 90 90	---	Other	u	16%
9206 00 00		PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBOLS, CASTANETS, MARACAS)	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9207		MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)		
9207 10 00	-	Keyboard instruments, other than accordions	u	16%
9207 90 00	-	Other	u	16%
9208		MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS		
9208 10 00	-	Musical boxes	u	16%
9208 20 00	-	Other	u	16%
9209		PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS		
9209 10 00	-	Metronomes, tuning forks and pitch pipes	kg.	16%
9209 20 00	-	Mechanisms for musical boxes	kg.	16%
9209 30 00	-	Musical instrument strings	kg.	16%
	-	*Other:*		
9209 91 00	--	Parts and accessories for pianos	kg.	16%
9209 92 00	--	Parts and accessories for the musical instruments of Heading 9202	kg.	16%
9209 93 00	--	Parts and accessories for the musical instruments of Heading 9203	kg.	16%
9209 94 00	--	Parts and accessories for the musical instruments of Heading 9207	kg.	16%
9209 99 00	--	Other	kg.	16%

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

Arms and ammunition; parts and accessories thereof

NOTES

1. This Chapter does not cover:

(*a*) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(*b*) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*c*) armoured fighting vehicles (heading 8710);

(*d*) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90); or

(*e*) bows, arrows, fencing foils or toys (Chapter 95).

2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9301		MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING 9307		
	-	*Artillery weapons (for example, guns, howitzers and mortars):*		
9301 11 00	--	Self-propelled	u	Nil
9301 19 00	--	Other	u	Nil
9301 20 00	-	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	Nil
9301 90 00	-	Other	u	Nil
9302 00 00		REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9303 OR 9304	u	16%
9303		OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)		
9303 10 00	-	Muzzle-loading firearms	u	16%
9303 20 00	-	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	16%
9303 30 00	-	Other sporting, hunting or target-shooting rifles	u	16%
9303 90 00	-	Other	u	16%
9304 00 00		OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 9307	u	16%
9305		PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 9301 TO 9304		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9305 10 00	-	Of revolvers or pistols	kg.	16%
	-	*Of shotguns or rifles of heading* 9303:		
9305 21 00	--	Shotgun barrels	kg.	16%
9305 29 00	--	Other	kg.	16%
	-	*Other :*		
9305 91 00	--	Of military weapons of heading 9301	kg.	16%
9305 99 00	--	Other	kg.	16%
9306		BOMBS, GRENADES, TORPEDOES, MINES, MISSILES, AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS		
9306 10 00	-	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	kg.	16%
	-	*Shotgun cartridges and parts thereof; air gun pellets:*		
9306 21 00	--	Cartridges	kg.	16%
9306 29 00	--	Other	kg.	16%
9306 30 00	-	Other cartridges and parts thereof	u	16%
9306 90 00	-	Other	u	16%
9307 00 00		SWORDS, CUT LASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	u	16%

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; lamps and lighting fittings, not elsewhere specified or included; signs, illuminated name-plates and the like; prefabricated building illuminated

NOTES

1. This Chapter does not cover :

(*a*) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(*b*) mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] of heading 7009;

(*c*) articles of Chapter 71;

(*d*) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;

(*e*) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);

(*f*) lamps and lighting fittings of Chapter 85;

(*g*) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);

(*h*) articles of heading 8714;

(*ij*) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);

(*k*) articles of Chapter 91 (for example, clocks and clock cases); or

(*l*) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(*a*) cupboards, bookcases, other shelved furniture and unit furniture; and

(*b*) seats and beds.

3. (*a*) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(*b*) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9401		SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF		
9401 10 00	-	Seats of a kind used for aircraft	u	16%
9401 20 00	-	Seats of a kind used for motor vehicles	u	16%
9401 30 00	-	Swivel seats and variable height adjustment	u	16%
9401 40 00	-	Seats other than garden seats or camping equipment, convertible into beds	u	16%
9401 50 00	-	Seats of cane, osier, bamboo or similar materials	u	16%
	-	*Other seats, with wooden frames:*		
9401 61 00	--	Upholstered	u	16%
9401 69 00	--	Other	u	16%
	-	*Other seats, with metal frames:*		
9401 71 00	--	Upholstered	u	16%
9401 79 00	--	Other	u	16%
9401 80 00	-	Other seats	u	16%
9401 90 00	-	Parts	kg.	16%
9402		MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES		
9402 10	-	*Dentists', barbers' or similar chairs and parts thereof:*		
9402 10 10	---	Dentists' chairs and parts thereof	u	16%
9402 10 90	---	Other	u	16%
9402 90	-	*Other :*		
9402 90 10	---	Hospital beds with mechanical fittings	u	16%
9402 90 20	---	Parts	u	16%
9402 90 90	---	Other	u	16%
9403		OTHER FURNITURE AND PARTS THEREOF		
9403 10	-	*Metal furniture of a kind used in offices:*		
9403 10 10	---	Of steel	kg.	16%
9403 10 90	---	Other	kg.	16%
9403 20	-	*Other metal furniture:*		
9403 20 10	---	Of steel	kg.	16%
9403 20 90	---	Other	kg.	16%
9403 30	-	*Wooden furniture of a kind used in offices:*		
9403 30 10	---	Cabinetware	kg.	16%
9403 30 90	---	Other	kg.	16%
9403 40 00	-	Wooden furniture of a kind used in the kitchen	u	16%
9403 50	-	*Wooden furniture of a kind used in the bed room:*		
9403 50 10	---	Bed stead	u	16%
9403 50 90	---	Other	u	16%
9403 60 00	-	Other wooden furniture	u	16%
9403 70 00	-	Furniture of plastics	kg.	16%
9403 80	-	*Furniture of other materials, including cane, osier, bamboo or similar materials:*		
9403 80 10	---	Furniture of wicker work or bamboo	kg.	16%
9403 80 90	---	Other	kg.	16%
9403 90 00	-	Parts	kg.	16%
9404		MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED		
9404 10 00	-	Mattress supports	kg.	16%
	-	*Mattresses:*		
9404 21	--	*Of cellular rubber or plastics, whether or not covered:*		
9404 21 10	---	Of rubber	u	16%
9404 21 90	---	Of plastic	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9404 29	--	*Of other materials:*		
9404 29 10	---	Spring interior	u	16%
9404 29 90	---	other	u	16%
9404 30	-	*Sleeping bags:*		
9404 30 10	---	Filled with feathers or down	u	16%
9404 30 90	---	Other	u	16%
9404 90	-	*Other :*		
	---	*Quilts:*		
9404 90 11	----	Filled with feathers or down	kg.	16%
9404 90 19	----	Other	kg.	16%
	---	*Other :*		
9404 90 91	----	Filled with feathers or down	kg.	16%
9404 90 99	----	Other	kg.	16%
9405		LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED		
9405 10	-	*Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:*		
9405 10 10	---	Hanging lamps, complete fittings	u	16%
9405 10 20	---	Wall lamps	u	16%
9405 10 90	---	Other	u	16%
9405 20	-	*Electric table, desk, bedside or floor-standing lamps:*		
9405 20 10	---	Table lamps, complete fittings	u	16%
9405 20 90	---	Other	u	16%
9405 30 00	-	Lighting sets of a kind used for Christmas trees	u	16%
9405 40	-	*Other electric lamps and lighting fittings:*		
9405 40 10	---	Searchlights and sportlights	u	16%
9405 40 90	---	Other	u	16%
9405 50	-	*Non-electrical lamps and lighting fittings:*		
9405 50 10	---	Hurricane lanterns	u	Nil
9405 50 20	---	Miner's safety lamps	u	16%
	---	*Oil pressure lamps:*		
9405 50 31	----	Kerosene pressure lanterns	u	16%
9405 50 39	----	Other	u	16%
9405 50 40	---	Solar lanterns or lamps	u	16%
	---	*Other oil lamps:*		
9405 50 51	----	Metal	u	16%
9405 50 59	----	Other	u	16%
9405 60	-	*Illuminated signs, illuminated name-plates and the like :*		
9405 60 10	---	Of plastic	u	16%
9405 60 90	---	Of other materials	u	16%
	-	*Parts:*		
9405 91 00	--	Of glass	kg.	16%
9405 92 00	--	Of plastics	kg.	16%
9405 99 00	--	Other	kg.	16%
9406		PREFABRICATED BUILDINGS		
9406 00	-	*Prefabricated buildings :*		
	---	*Green houses:*		
9406 00 11	----	Green house - in ready to assemble sets	u	16%
9406 00 19	----	Other	u	16%
	---	*Other :*		
9406 00 91	----	Prefabricated housing material	u	16%
9406 00 92	----	Prefabricated construction for cold storage	u	16%
9406 00 93	----	Silos for storing ensilage	u	16%
9406 00 99	----	Other	u	16%

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

NOTES

1. This Chapter does not cover:

(*a*) christmas tree candles (heading 3406);

(*b*) fireworks or other pyrotechnic articles of heading 3604;

(*c*) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;

(*d*) sports bags or other containers of heading 4202, 4303 or 4304;

(*e*) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

(*f*) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(*g*) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(*h*) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);

(*ij*) unmounted glass eyes for dolls or other toys, of heading 7018;

(*k*) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*l*) bells, gongs or the like of heading 8306;

(*m*) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);

(*n*) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(*o*) children's bicycles (heading 8712);

(*p*) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(*q*) spectacles, goggles or the like, for sports or outdoor games (heading 9004);

(*r*) decoy calls or whistles (heading 9208);

(*s*) arms or other articles of Chapter 93;

(*t*) electric garlands of all kinds (heading 9405); or

(*u*) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, *e.g.*, "pet toys" (classification in their own appropriate heading).

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9501		WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES		
9501 00	-	*Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:*		
9501 00 10	---	Wheel toys designed to be ridden by children; dolls' carriages	kg.	16%
9501 00 90	---	Parts	kg.	16%
9502		DOLLS REPRESENTING ONLY HUMAN BEINGS		
9502 10	-	*Dolls, whether or not dressed:*		
9502 10 10	---	Of wood	kg.	16%
9502 10 20	---	Of metal	kg.	16%
9502 10 30	---	Of plastics	kg.	16%
9502 10 90	---	Other	kg.	16%
	-	*Parts and accessories:*		
9502 91 00	--	Garments and accessories therefor, foot-wear and headgear	kg.	16%
9502 99 00	--	Other	kg.	16%
9503		OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS		
9503 10 00	-	Electric trains, including tracks, signals and other accessories therefor	kg.	16%
9503 20 00	-	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of sub-heading 9503 10	kg.	16%
9503 30 00	-	Other construction sets and constructional toys	kg.	16%
	-	*Toys representing animals or non-human creatures:*		
9503 41 00	--	Stuffed	u	16%
9503 49	--	*Other :*		
9503 49 10	---	Of wood	u	16%
9503 49 20	---	Of metal	u	16%
9503 49 30	---	Of plastics	u	16%
9503 49 90	---	Other	u	16%
9503 50	-	*Toy musical instruments and apparatus:*		
9503 50 10	---	Instruments and apparatus	u	16%
9503 50 90	---	Parts	u	16%
9503 60	-	*Puzzles:*		
9503 60 10	---	Of wood	u	16%
9503 60 90	---	Other	u	16%
9503 70	-	*Other toys, put up in sets or outfits :*		
9503 70 10	---	Of plastics	u	16%
9503 70 90	---	Other	u	16%
9503 80	-	*Other toys and models, incorporating a motor:*		
9503 80 10	---	Toys and models	u	16%
9503 80 90	---	Parts	u	16%
9503 90	-	*Other:*		
9503 90 10	---	Toy weapons	u	16%
9503 90 20	---	Other toys	u	16%
9503 90 90	---	Parts	u	16%
9504		ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT		
9504 10 00	-	Video games of a kind used with a television receiver	u	16%
9504 20 00	-	Articles and accessories for billiards	u	16%

Tariff item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9504 30	-	*Other games, operated by coins, bank notes (Papercurrencies), discs or other similar articles, other than bowling alley equipment :*		
9504 30 10	---	Carom Board, with or without coins and strikers	u	16%
9504 30 20	---	Automatic bowling alley equipment	u	16%
9504 30 90	---	Other	u	16%
9504 40 00	-	Playing cards	u	8%
9504 90	-	*Other :*		
9504 90 10	---	Chess set, all types	u	16%
9504 90 90	---	Other	u	16%
9505		FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES		
9505 10 00	-	Articles for Christmas festivities	kg.	16%
9505 90	-	*Other :*		
9505 90 10	---	Magical equipments	kg.	16%
9505 90 90	---	Other	kg.	16%
9506		ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS		
	-	*Snow-skis and other snow-ski equipment:*		
9506 11 00	--	Skis	u	16%
9506 12 00	--	Ski-fastenings (ski-bindings)	kg.	16%
9506 19 00	--	Other	kg.	16%
	-	*Water-skis, surf-boards, sailboards and other water-sport equipment:*		
9506 21 00	--	Sailboards	u	16%
9506 29 00	--	Other	u	16%
	-	*Golf clubs and other golf equipment:*		
9506 31 00	--	Clubs, complete	u	16%
9506 32 00	--	Balls	u	16%
9506 39 00	--	Other	kg.	16%
9506 40 00	-	Articles and equipment for table-tennis	u	16%
	-	*Tennis, badminton or similar rackets, whether or not strung:*		
9506 51 00	--	Lawn-tennis rackets, whether or not strung	u	16%
9506 59	--	*Other :*		
9506 59 10	---	Squash or racketball badminton rackets, whether or not strung	u	16%
9506 59 90	---	Other	u	16%
	-	*Balls, other than golf balls and table-tennis balls:*		
9506 61 00	--	Lawn-tennis balls	u	16%
9506 62	--	*Inflatable:*		
9506 62 10	---	Football	u	16%
9506 62 20	---	Volley ball	u	16%
9506 62 30	---	Basket ball	u	16%
9506 62 90	---	Other	u	16%
9506 69	--	*Other :*		
9506 69 10	---	Hockey ball	u	16%
9506 69 20	---	Cricket ball	u	16%
9506 69 30	---	Golf ball	u	16%
9506 69 40	---	Rugby ball	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9506 69 90	---	Other	u	16%
9506 70 00	-	Ice skates and roller skates, including skating boots with skates attached	u	16%
	-	*Other :*		
9506 91	--	*Articles and equipment for general physical exercise, gymnastics or athletics:*		
9506 91 10	---	Boxing equipment	kg.	16%
9506 91 90	---	Other	kg.	16%
9506 99	--	*Other :*		
9506 99 10	---	Badminton shuttle cocks	u	16%
9506 99 20	---	Leg pads and bats for cricket	u	16%
9506 99 30	---	Shoulder pads for football	u	16%
9506 99 40	---	Hockey sticks and blades	u	16%
9506 99 50	---	Polo sticks including blades, shafts and heads	u	16%
9506 99 60	---	Sports net	u	16%
9506 99 70	---	Tennis and badminton racket pressures	u	16%
9506 99 80	---	Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment	u	16%
9506 99 90	---	Other	u	16%
9507		FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING 9208) AND SIMILAR HUNTING OR SHOOTING REQUISITES		
9507 10 00	-	Fishing rods	u	16%
9507 20 00	-	Fish-hooks, whether or not snelled	kg.	16%
9507 30 00	-	Fishing reels	u	16%
9507 90	-	*Other :*		
9507 90 10	---	Fish landing and butterfly nets	u	16%
9507 90 90	---	Other	u	16%
9508		ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES		
9508 10 00	-	Travelling circuses and travelling menageries	kg.	
9508 90 00	-	Other	kg.	16%

CHAPTER 96

Miscellaneous manufactured articles

NOTES

1. This Chapter does not cover :

(*a*) pencils for cosmetic or toilet uses (Chapter 33);

(*b*) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(*c*) imitation Jewellery (heading 7117);

(*d*) parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*e*) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;

(*f*) articles of Chapter 90, for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018);

(*g*) articles of Chapter 91 (for example, clock or watch cases);

(*h*) musical instruments or parts or accessories thereof (Chapter 92);

(*ij*) articles of Chapter 93 (arms and parts thereof);

(*k*) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(*l*) articles of Chapter 95 (toys, games, sports requisites).

2. In heading 9602, the expression "vegetable or mineral carving material" means:

(*a*) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(*b*) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 9603, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9601		WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)		
9601 10 00	-	Worked ivory and articles of ivory	kg.	16%
9601 90	-	*Other :*		
9601 90 10	---	Worked tortoise-shell and articles thereof	kg.	16%
9601 90 20	---	Worked mother-of-pearl and articles thereof	kg.	16%
9601 90 30	---	Worked bone (excluding whale bone) and articles thereof	kg.	16%
9601 90 40	---	Worked horn, coral and other animal carving material and articles thereof	kg.	16%
9601 90 90	---	Other	kg.	16%
9602		WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 3503) AND ARTICLES OF UNHARDENED GELATIN		
9602 00	-	*Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin:*		
9602 00 10	---	Worked vegetable carving material and articles thereof	kg.	16%
9602 00 20	---	Moulded or carved articles of wax, stearin, natural gums and resins and other moulded or carved articles	kg.	16%
9602 00 30	---	Gelatin capsules, empty	kg.	16%
9602 00 40	---	Other articles of unhardened gelatin	kg.	16%
9602 00 90	---	Other	kg.	16%
9603		BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)		
9603 10 00	-	Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	u	16%
	-	*Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:*		
9603 21 00	--	Tooth brushes including dental-plate brushes	u	16%
9603 29 00	--	Other	u	16%
9603 30	-	*Artists' brushes, writing brushes and similar brushes for the application of cosmetics:*		
9603 30 10	---	Artist brushes	u	16%
9603 30 20	---	Brushes for the application of cosmetics	u	16%
9603 30 90	---	Other	u	16%
9603 40	-	*Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30); paint pads and rollers:*		
9603 40 10	---	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30)	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9603 40 20	---	Paint pads and rollers	u	16%
9603 50 00	-	Other brushes constituting parts of machines, appliances or vehicles	u	16%
9603 90 00	-	Other	u	16%
9604 00 00		HAND SIEVES AND HAND RIDDLES	u	16%
9605		TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING		
9605 00	-	*Travel sets for personal toilet, sewing or shoe or clothes cleaning:*		
9605 00 10	---	For personal toilet	u	16%
9605 00 90	---	Other	u	16%
9606		BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS		
9606 10	-	*Press-fasteners, snap-fasteners and press-studs and parts thereof:*		
9606 10 10	---	Press-fasteners, snap-fasteners and press-studs	kg.	16%
9606 10 20	---	Parts	kg.	16%
	-	*Buttons:*		
9606 21 00	--	Of plastics, not covered with textile material	kg.	Nil
9606 22 00	--	Of base metals, not covered with textile material	kg.	Nil
9606 29	--	*Other:*		
9606 29 10	---	Button of coconut shell or wood	kg.	Nil
9606 29 90	---	Other	kg.	Nil
9606 30	-	*Button moulds and other parts of buttons; button blanks:*		
9606 30 10	---	Button blanks	kg.	Nil
9606 30 90	---	Other	kg.	16%
9607		SLIDE FASTENERS AND PARTS THEREOF		
	-	*Slide fasteners:*		
9607 11	--	*Fitted with chain scoops of base metal:*		
9607 11 10	---	Zip fasteners	kg.	16%
9607 11 90	---	Other	kg.	16%
9607 19	--	*Other:*		
9607 19 10	---	Zip fasteners	kg.	16%
9607 19 90	---	Other	kg.	16%
9607 20 00	-	Parts	kg.	16%
9608		BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS; STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN HOLDERS, PENCIL HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 9609		
9608 10	-	*Ball point pens:*		
9608 10 10	---	With liquid ink (for rolling ball pen)	u	16%
9608 10 90	---	Other	u	16%
9608 20 00	-	Felt tipped and other porous-tipped pens and markers	u	16%
	-	*Fountain pens, stylograph pens and other pens:*		
9608 31	--	*Indian ink drawing pens:*		
9608 31 10	---	Stylograph pens	u	16%
9608 31 90	---	Other	u	16%
9608 39	--	*Other:*		
9608 39 10	---	High value writing instruments including fountain pens and ball point pens	u	16%
9608 39 20	---	With body or cap of precious metal or rolled precious metal	u	16%
	---	*Other fountain pen :*		
9608 39 31	----	With body or cap of precious metal or rolled precious metal	u	16%
9608 39 39	----	Other	u	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	---	*Other :*		
9608 39 91	----	With body or cap of precious metal or rolled precious metal	u	16%
9608 39 99	----	Other	u	16%
9608 40 00	-	Propelling or sliding pencils	u	16%
9608 50 00	-	Sets of articles from two or more of the foregoing sub-headings	u	16%
9608 60	-	*Refills for ball point pens, comprising the ball point and ink-reservoir :*		
9608 60 10	---	With liquid ink (for rolling ball-pen)	u	16%
9608 60 90	---	Other	u	16%
	-	*Other :*		
9608 91	--	*Pen nibs and nib points :*		
9608 91 10	---	Nib points for pen	u	16%
9608 91 20	---	Nibs of wool felt or plastics for use in the manufacture of porous-tip pen or markers	u	16%
9608 91 30	---	Other pen nibs	u	16%
	---	*Other :*		
9608 91 91	----	Of metal	u	16%
9608 91 99	----	Other	u	16%
9608 99	--	*Other :*		
9608 99 10	---	Pen holders, pencil holders and similar holders	kg.	16%
9608 99 90	---	Other	kg.	16%
9609		PENCILS (OTHER THAN PENCILS OF HEADING 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS		
9609 10 00	-	Pencils and crayons, with leads encased in a rigid sheath	kg.	Nil
9609 20 00	-	Pencil leads, black or coloured	kg.	Nil
9609 90	-	*Other :*		
9609 90 10	---	Slate pencils	kg.	Nil
9609 90 20	---	Other pencils	kg.	Nil
9609 90 30	---	Pastels, drawing charcoals and writing or drawing chalks and tailors' chalks	kg.	Nil
9609 90 90	---	Other	kg.	Nil
9610 00 00		SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	kg.	Nil
9611 00 00		DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	kg.	16%
9612		TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES		
9612 10	-	*Ribbons:*		
9612 10 10	---	Computer printer ribbon	u	16%
9612 10 20	---	Ribbon for typewriters, other than electronic and similar machines	u	16%
9612 10 30	---	Ribbon for electronic typewriter	u	16%
9612 10 90	---	Other	u	16%
9612 20 00	-	Ink-pads	u	16%
9613		CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS		
9613 10 00	-	Pocket lighters, gas fuelled, non-refillable	u	16%
9613 20 00	-	Pocket lighters, gas fuelled, refillable	u	16%
9613 80	-	*Other lighters:*		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9613 80 10	---	Electronic	u	16%
9613 80 90	---	Other	u	16%
9613 90 00	-	Parts	u	16%
9614		SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF		
9614 20 00	-	Pipes and pipe bowls	u	16%
9614 90	-	*Other :*		
9614 90 10	---	Huble and buble of base metal	kg.	16%
9614 90 20	---	Hookah of coconut shell	kg.	16%
9614 90 90	---	Other	kg.	16%
9615		COMBS, HAIR-SLIDES AND THE LIKE, HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 8516, AND PARTS THEREOF		
	-	*Combs, hair-slides and the like:*		
9615 11 00	--	Of hard rubber or plastics	kg.	Nil
9615 19 00	--	Other	kg.	Nil
9615 90 00	-	Other	kg.	Nil
9616		SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS		
9616 10	-	*Scent sprays and similar toilet sprays, and mounts and heads therefor:*		
9616 10 10	---	Scent sprays and similar toilet sprays	kg.	16%
9616 10 20	---	Mounts and heads	kg.	16%
9616 20 00	-	Powder-puffs and pads for the application of cosmetics or toilet preparations	kg.	16%
9617		VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS		
9617 00	-	*Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners:*		
	---	*Vacuum flasks and other vacuum vessels, complete with cases:*		
9617 00 11	----	Vacuum flasks having a capacity not exceeding 0.75 *l*	kg.	16%
9617 00 12	----	Vacuum flasks having a capacity exceeding 0.75 *l*	kg.	16%
9617 00 13	----	Casserol and other vacuum containers	kg.	16%
9617 00 19	----	Other	kg.	16%
9617 00 90	---	Parts (other than glass inners)	kg.	16%
9618 00 00		TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS, USED FOR SHOP WINDOW DRESSING	kg.	16%

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

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CHAPTER 98

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THE SECOND SCHEDULE

(*See* section 2)

NOTES

1. In this Schedule, "heading", "sub-heading", "tariff item" and "Chapter" mean respectively a heading, sub-heading, tariff item and Chapter in the First Schedule.

2. The rules for the interpretation of the First Schedule, the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

3. In this Schedule, tariff item 2106 90 19 does not include the products other than preparations for lemonades or other beverages intended for use in the manufacture of aerated water.

4. In this Schedule, heading 2401 does not include the products which do not bear a brand name.

5. In this Schedule, tariff item 2403 99 90 does not include Pan Masala, other than containing tobacco.

6. In this Schedule, tariff item 2710 11 19 does not include "Naphtha".

7. In this Schedule, heading 4011 does not include Pneumatic tyres of rubber of a kind used on cycle-rickshaws and three-wheeled powered cycle-rickshaws and used as rear tyres on tractors, including agricultural tractors.

8. In this Schedule,—

(i) heading 5402 is modified only to include synthetic filament yarn (other than sewing thread), including synthetic monofilament of less than 60 deniers;

(ii) sub-heading 5402 40 is modified only to include "other yarn, single, untwisted:";

(iii) sub-heading 5402 50 is modified only to include "other yarn, single, twisted:".

9. In this Schedule,—

(i) heading 8702 is modified only to include only motor vehicles principally designed for the transport of more than six persons, but not more than twelve persons, excluding the driver, including station wagon;

(ii) heading 8703 is modified only to include the motor cars and other motor vehicles principally designed for the transport of not more than six persons, excluding the driver, including station wagons, and racing cars; but does not include three-wheeled motor vehicles;

(iii) tariff items of heading 8704 do not include motor vehicles, other than petrol driven;

(iv) tariff items of heading 8706 includes chassis fitted with engines only for—

(a) motor vehicles principally designed for the transport of more than six persons, but not more than twelve persons, excluding the driver, including station wagons;

(b) motor cars and other motor vehicles (except three-wheeled motor vehicles) principally designed for the transport of not more than six persons, excluding the driver, including station wagons and racing cars.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2106 90 19	----	Other	kg.	8%
2106 90 20	---	Pan masala	kg.	16%
2201 10 20	---	Aerated waters	l	8%
2202 10 10	---	Aerated waters	l	8%
2401		UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	-	*Tobacco, not stemmed or stripped:*		
2401 10 10	---	Flue cured virginia tobacco	kg.	16%
2401 10 20	---	Sun cured country (natu) tobacco	kg.	16%
2401 10 30	---	Sun cured virginia tobacco	kg.	16%
2401 10 40	---	Burley tobacco	kg.	16%
2401 10 50	---	Tobacco for manufacture of biris, not stemmed	kg.	16%
2401 10 60	---	Tobacco for manufacture of chewing tobacco	kg.	16%
2401 10 70	---	Tobacco for manufacture of cigar and cheroot	kg.	16%
2401 10 80	---	Tobacco for manufacture of hookah tobacco	kg.	16%
2401 10 90	---	Other	kg.	16%
2401 20	-	*Tobacco, partly or wholly stemmed or stripped:*		
2401 20 10	---	Flue cured virginia tobacco	kg.	16%
2401 20 20	---	Sun cured country (natu) tobacco	kg.	16%
2401 20 30	---	Sun cured virginia tobacco	kg.	16%
2401 20 40	---	Burley tobacco	kg.	16%
2401 20 50	---	Tobacco for manufacture of biris	kg.	16%
2401 20 60	---	Tobacco for manufacture of chewing tobacco	kg.	16%
2401 20 70	---	Tobacco for manufacture of cigar and cheroot	kg.	16%
2401 20 80	---	Tobacco for manufacture of hookah tobacco	kg.	16%
2401 20 90	---	Other	kg.	16%
2401 30 00	-	Tobacco refuse	kg.	16%
2403 99 10	---	Chewing Tobacco	kg.	16%
2403 99 20	---	Preparations containing Chewing Tobacco	kg.	16%
2403 99 40	---	Snuff	kg.	16%
2403 99 50	---	Preparations containing snuff	kg.	16%
2403 99 90	---	Other	kg.	16%
2710 11 11	----	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115°C	kg.	16%
2710 11 12	----	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70°C	kg.	16%
2710 11 13	----	Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	kg.	16%
2710 11 19	----	Other	kg.	16%
4011		NEW PNEUMATIC TYRES, OF RUBBER		
4011 10	-	*Of a kind used on motor cars (including station wagons and racing cars):*		
4011 10 10	---	Radials	u	8%
4011 10 90	---	Other	u	8%
4011 20	-	*Of a kind used on buses or lorries:*		
4011 20 10	---	Radials	u	8%
4011 20 90	---	Other	u	8%
4011 30 00	-	Of a kind used on aircraft	u	8%
4011 61 00	---	Of a kind used on agricultural or forestry vehicles and machines	u	8%

		Description of goods	Unit	Rate of duty
		(2)	(3)	(4)
4011 62 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	8%
4011 63 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	8%
4011 69 00	--	Other u	8%	
	-	*Other*:		
4011 92 00	--	Of a kind used on agricultural or forestry vehicles and machines	u	8%
4011 93 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	8%
4011 94 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	8%
4011 99 00	--	Other	u	8%
4012 90	-	*Other:*		
4012 90 10	---	Solid rubber tyres for motor vehicles	kg.	8%
4012 90 20	---	Solid rubber tyres for other vehicles	kg.	8%
4012 90 30	---	Tyres with metal framework	kg.	8%
	---	*Tyre flaps*:		
4012 90 41	----	Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	8%
4012 90 49	----	Other	kg.	8%
4012 90 50	---	Tyre treads, interchangeable	kg.	8%
4012 90 90	---	Other	kg.	8%
4013		INNER TUBES, OF RUBBER		
4013 10	-	*Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:*		
4013 10 10	---	For motor cars	u	8%
4013 10 20	---	For lorries and buses	u	8%
4013 90	-	*Other :*		
4013 90 10	---	For aircraft	u	8%
4013 90 30	---	For off the road vehicles, not elsewhere specified or included	u	8%
	--	*For tractors:*		
4013 90 49	----	Other	u	8%
4013 90 90	---	Other	u	8%
5402 20	-	*High tenacity yarn of Polyesters*:		
5402 20 10	---	Of terylene Dacron	kg.	8%
5402 20 90	---	Other	kg.	8%
	-	*Textures yarn*:		
5402 33 00	--	Of polyesters	kg.	8%
5402 42 00	--	Of polyesters, partially oriented	kg.	8%
5402 43 00	--	Of polyesters, other	kg.	8%
5402 52 00	--	Of polyesters	kg.	8%
	-	*Other yarn, multiple (folded) or cabled*:		
5402 62 00	--	Of polyesters	kg.	8%
8415		AIR-CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED		
8415 10	-	*Window or wall types, self-contained or "split system":*		
8415 10 10	---	Split system	u	8%
8415 10 90	---	Other	u	8%
8415 20	-	*Of a kind used for persons in motor vehicles:*		
8415 20 10	---	For buses	u	8%
8415 20 90	---	Other	u	8%
	-	*Other:*	u	8%
8415 81	--	*Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps):*		
8415 81 10	---	Split air-conditioner two tonnes and above	u	8%
8415 81 90	---	Other	u	8%
8415 82	--	*Other, incorporating a refrigerating unit:*		
8415 82 10	---	Split air-conditioner two tonnes and above	u	8%
8415 82 90	---	Other	u	8%
8415 83	--	*Not incorporating a refrigerating unit:*		
8415 83 10	---	Split air-conditioner two tonnes and above	u	8%
8415 83 90	---	Other	u	8%
8415 90 00	-	Parts	kg.	8%
8702 10	-	*With compression-ignition internal combustion piston engine (diesel or semi-diesel):*		
	---	*Vehicles for transport of not more than thirteen persons,including the driver:*		
8702 10 11	----	Integrated monocoque vehicle	u	8%
8702 10 12	----	Air-conditioned vehicle	u	8%
8702 10 19	----	Other	u	8%
	---	*Other:*		
8702 10 91	----	Integrated monocoque vehicle	u	8%
8702 10 92	----	Air-conditioned vehicle	u	8%
8702 10 99	----	Other	u	8%
8702 90	-	*Other:*		
	---	*Vehicles for transport of not more than thirteen persons, including the driver:*		
8702 90 11	----	Integrated monocoque vehicle	u	8%
8702 90 12	----	Air-conditioned vehicle	u	8%
8702 90 13	----	Electrically operated	u	8%
8702 90 19	----	Other	u	8%
8702 90 20	---	Electrically operated vehicles not elsewhere included or specified	u	8%
8703 10	-	*Vehicles specially designed for travelling on snow; golf cars and similar vehicles:*		
8703 10 10	---	Electrically operated	u	8%
8703 10 90	---	Other	u	8%
	-	*Other vehicles, with spark-ignition internal combustion reciprocating piston engine:*		
8703 21	--	*Of a cylinder capacity not exceeding 1,000 cc:*		
	---	*Other:*		
8703 21 91	----	Motor cars	u	8%
8703 21 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 21 99	----	Other	u	8%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4011 62 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	8%
4011 63 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	8%
4011 69 00	--	Other u	8%	
	-	*Other*:		
4011 92 00	--	Of a kind used on agricultural or forestry vehicles and machines	u	8%
4011 93 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	8%
4011 94 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	8%
4011 99 00	--	Other	u	8%
4012 90	-	*Other:*		
4012 90 10	---	Solid rubber tyres for motor vehicles	kg.	8%
4012 90 20	---	Solid rubber tyres for other vehicles	kg.	8%
4012 90 30	---	Tyres with metal framework	kg.	8%
	---	*Tyre flaps*:		
4012 90 41	----	Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	8%
4012 90 49	----	Other	kg.	8%
4012 90 50	---	Tyre treads, interchangeable	kg.	8%
4012 90 90	---	Other	kg.	8%
4013		INNER TUBES, OF RUBBER		
4013 10	-	*Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:*		
4013 10 10	---	For motor cars	u	8%
4013 10 20	---	For lorries and buses	u	8%
4013 90	-	*Other :*		
4013 90 10	---	For aircraft	u	8%
4013 90 30	---	For off the road vehicles, not elsewhere specified or included	u	8%
	--	*For tractors:*		
4013 90 49	----	Other	u	8%
4013 90 90	---	Other	u	8%
5402 20	-	*High tenacity yarn of Polyesters*:		
5402 20 10	---	Of terylene Dacron	kg.	8%
5402 20 90	---	Other	kg.	8%
	-	*Textures yarn*:		
5402 33 00	--	Of polyesters	kg.	8%
5402 42 00	--	Of polyesters, partially oriented	kg.	8%
5402 43 00	--	Of polyesters, other	kg.	8%
5402 52 00	--	Of polyesters	kg.	8%
	-	*Other yarn, multiple (folded) or cabled*:		
5402 62 00	--	Of polyesters	kg.	8%
8415		AIR-CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
4011 62 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	8%
4011 63 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	8%
4011 69 00	--	Other u	8%	
	-	*Other*:		
4011 92 00	--	Of a kind used on agricultural or forestry vehicles and machines	u	8%
4011 93 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	8%
4011 94 00	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	8%
4011 99 00	--	Other	u	8%
4012 90	-	*Other:*		
4012 90 10	---	Solid rubber tyres for motor vehicles	kg.	8%
4012 90 20	---	Solid rubber tyres for other vehicles	kg.	8%
4012 90 30	---	Tyres with metal framework	kg.	8%
	---	*Tyre flaps*:		
4012 90 41	----	Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	8%
4012 90 49	----	Other	kg.	8%
4012 90 50	---	Tyre treads, interchangeable	kg.	8%
4012 90 90	---	Other	kg.	8%
4013		INNER TUBES, OF RUBBER		
4013 10	-	*Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:*		
4013 10 10	---	For motor cars	u	8%
4013 10 20	---	For lorries and buses	u	8%
4013 90	-	*Other :*		
4013 90 10	---	For aircraft	u	8%
4013 90 30	---	For off the road vehicles, not elsewhere specified or included	u	8%
	--	*For tractors:*		
4013 90 49	----	Other	u	8%
4013 90 90	---	Other	u	8%
5402 20	-	*High tenacity yarn of Polyesters*:		
5402 20 10	---	Of terylene Dacron	kg.	8%
5402 20 90	---	Other	kg.	8%
	-	*Textures yarn*:		
5402 33 00	--	Of polyesters	kg.	8%
5402 42 00	--	Of polyesters, partially oriented	kg.	8%
5402 43 00	--	Of polyesters, other	kg.	8%
5402 52 00	--	Of polyesters	kg.	8%
	-	*Other yarn, multiple (folded) or cabled*:		
5402 62 00	--	Of polyesters	kg.	8%
8415		AIR-CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED		
8415 10	-	*Window or wall types, self-contained or "split system":*		
8415 10 10	---	Split system	u	8%
8415 10 90	---	Other	u	8%
8415 20	-	*Of a kind used for persons in motor vehicles:*		
8415 20 10	---	For buses	u	8%
8415 20 90	---	Other	u	8%
	-	*Other:*	u	8%
8415 81	--	*Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps):*		
8415 81 10	---	Split air-conditioner two tonnes and above	u	8%
8415 81 90	---	Other	u	8%
8415 82	--	*Other, incorporating a refrigerating unit:*		
8415 82 10	---	Split air-conditioner two tonnes and above	u	8%
8415 82 90	---	Other	u	8%
8415 83	--	*Not incorporating a refrigerating unit:*		
8415 83 10	---	Split air-conditioner two tonnes and above	u	8%
8415 83 90	---	Other	u	8%
8415 90 00	-	Parts	kg.	8%
8702 10	-	*With compression-ignition internal combustion piston engine (diesel or semi-diesel):*		
	---	*Vehicles for transport of not more than thirteen persons, including the driver:*		
8702 10 11	----	Integrated monocoque vehicle	u	8%
8702 10 12	----	Air-conditioned vehicle	u	8%
8702 10 19	----	Other	u	8%
	---	*Other:*		
8702 10 91	----	Integrated monocoque vehicle	u	8%
8702 10 92	----	Air-conditioned vehicle	u	8%
8702 10 99	----	Other	u	8%
8702 90	-	*Other:*		
	---	*Vehicles for transport of not more than thirteen persons, including the driver:*		
8702 90 11	----	Integrated monocoque vehicle	u	8%
8702 90 12	----	Air-conditioned vehicle	u	8%
8702 90 13	----	Electrically operated	u	8%
8702 90 19	----	Other	u	8%
8702 90 20	---	Electrically operated vehicles not elsewhere included or specified	u	8%
8703 10	-	*Vehicles specially designed for travelling on snow; golf cars and similar vehicles:*		
8703 10 10	---	Electrically operated	u	8%
8703 10 90	---	Other	u	8%
	-	*Other vehicles, with spark-ignition internal combustion reciprocating piston engine:*		
8703 21	--	*Of a cylinder capacity not exceeding 1,000 cc:*		
	---	*Other:*		
8703 21 91	----	Motor cars	u	8%
8703 21 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 21 99	----	Other	u	8%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8703 22	--	*Of a cylinder capacity exceeding* 1,000 *cc but not exceeding* 1,500 *cc*:		
8703 22 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
	---	*Other*:		
8703 22 91	----	Motor cars	u	8%
8703 22 99	----	Other	u	8%
8703 23	--	*Of a cylinder capacity exceeding* 1,500 *cc but not exceeding* 3,000 *cc*:		
	---	*Other*:		
8703 23 91	----	Motor cars	u	8%
8703 23 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 23 99	----	Other	u	8%
8703 24	--	*Of a cylinder capacity exceeding* 3,000 *cc*:		
	---	*Other*:		
8703 24 91	----	Motor cars	u	8%
8703 24 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 24 99	----	Other	u	8%
	-	*Other vehicles, with compression Ignition internal combustion piston engine (diesel or semi-diesel)*:		
8703 31	--	*Of a cylinder capacity not exceeding* 1,500 *cc* :		
	---	*Other*:		
8703 31 91	----	Motor cars	u	8%
8703 31 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 31 99	----	Other	u	8%
8703 32	--	*Of a cylinder capacity exceeding* 1,500 *cc but not exceeding* 2,500 *cc*:		
	---	*Other*:		
8703 32 91	----	Motor cars	u	8%
8703 32 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 32 99	----	Other	u	8%
8703 33	--	*Of a cylinder capacity exceeding* 2,500 *cc*:		
	---	*Other*:		
8703 33 91	----	Motor cars	u	8%
8703 33 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 33 99	----	Other	u	8%
8703 90	-	*Other*:		
8703 90 10	---	Electrically operated	u	8%
8703 90 90	---	Other	u	8%
8704		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
	-	*Other, with spark-ignition internal combustion piston engine*:		
8704 31	--	*g.v.w. not exceeding 5 tonnes*:		
8704 31 10	---	Refrigerated	u	8%
8704 31 90	---	Other	u	8%
8704 32	--	*g.v.w. exceeding 5 tonnes*:		
	---	*Lorries and trucks*:		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8704 32 11	----	Refrigerated	u	8%
8704 32 19	----	Other	u	8%
8704 32 90	---	Other	u	8%
8704 90	-	*Other*:		
	---	*Lorries and trucks*:		
8704 90 11	----	Refrigerated	u	8%
8704 90 12	---	Electrically operated	u	8%
8704 90 19	----	Other	u	8%
8704 90 90	----	Other	u	8%
8706		CHASSIS FITTED WITH ENGINES, FOR THE MOTER VEHICLES OF HEADINGS 8701 TO 8705		
	---	*For the vehicles of heading* 8702:		
8706 00 21	----	For transport of not more than thirteen persons, including the driver	u	8%
	---	*For the motor vehicles of heading* 8703:		
8706 00 39	----	Other	u	8%
	---	*For the motor vehicles of heading* 8704:		
8706 00 43	----	For dumpers covered in heading 8704	u	8%
8706 00 49	----	Other	u	8%".

THE APPROPRIATION (RAILWAYS) VOTE ON ACCOUNT ACT, 2005

No. 6 of 2005

[23rd *March*, 2005.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 2005-06 for the purposes of Railways.

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Railways) Vote on Account Act, 2005. Short title.

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sums of fifteen thousand seven hundred seventy-eight crores, twenty-five lakhs, ninety-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2005-06, in respect of the services relating to Railways specified in column 2 of the Schedule. Issue of Rs. 15778,25,98,000 from and out of the Consolidated Fund of India for the financial year 2005-06.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	13,21,69,000	..	13,21,69,000
2	Miscellaneous Expenditure (General)	43,33,47,000	..	43,33,47,000
3	General Superintendence and Services on Railways	317,04,48,000	..	317,04,48,000
4	Repairs and Maintenance of Permanent Way and Works	600,90,72,000	*17,000*	600,90,89,000
5	Repairs and Maintenance of Motive Power	314,44,50,000	*8,000*	314,44,58,000
6	Repairs and Maintenance of Carriages and Wagons	629,47,29,000	..	629,47,29,000
7	Repairs and Maintenance of Plant and Equipment	340,36,75,000	*53,000*	340,37,28,000
8	Operating Expenses—Rolling Stock and Equipment	500,36,82,000	..	500,36,82,000
9	Operating Expenses—Traffic	2445,70,12,000	..	2445,70,12,000
10	Operating Expenses—Fuel	1529,19,59,000	..	1529,19,59,000
11	Staff Welfare and Amenities	253,98,89,000	..	253,98,89,000
12	Miscellaneous Working Expenses	298,70,04,000	*5,25,04,000*	303,95,08,000
13	Provident Fund, Pension and Other Retirement Benefits	1200,11,75,000	*11,26,000*	1200,23,01,000
14	Appropriation to Funds	2212,91,33,000	..	2212,91,33,000
15	Dividend to General Revenues, Repayment of Loans taken from General Revenues and Amortization of Over-Capitalization	12,22,61,000	..	12,22,61,000
16	Assets—Acquisition, Construction and Replacement—Revenue	7,50,00,000	..	7,50,00,000
	Other Expenditure			
	Capital	3520,80,51,000	*1,33,33,000*	3522,13,84,000
	Railway Funds	773,61,50,000	*16,67,000*	773,78,17,000
	Railway Safety Fund	118,46,17,000	*67,000*	118,46,84,000
	Special Railway Safety Fund	638,83,33,000	*16,67,000*	639,00,00,000
	TOTAL	15771,21,56,000	*7,04,42,000*	15778,25,98,000

THE APPROPRIATION (RAILWAYS) ACT, 2005

No. 7 OF 2005

[23rd *March*, 2005.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2004-05 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) Act, 2005. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sums of two thousand seven hundred eighty-six crores, thirty-five lakhs and fifty-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2004-05, in respect of the services relating to Railways specified in column 2 of the Schedule. Issue of Rs. 2786,35,51,000 out of the Consolidated Fund of India for the financial year 2004-05.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
3	General Superintendence and Services on Railways	52,54,22,000	*15,01,000*	52,69,23,000
4	Repairs and Maintenance of Permanent Way and Works	46,73,47,000	*40,43,000*	47,13,90,000
5	Repairs and Maintenance of Motive Power	..	*89,000*	89,000
6	Repairs and Maintenance of Carriages and Wagons	..	*4,89,50,000*	4,89,50,000
7	Repairs and Maintenance of Plant and Equipment	..	*3,51,000*	3,51,000
8	Operating Expenses—Rolling Stock and Equipment	..	*20,70,000*	20,70,000
9	Operating Expenses—Traffic	..	*1,84,71,000*	1,84,71,000
10	Operating Expenses—Fuel	482,64,82,000	*8,33,45,000*	490,98,27,000
11	Staff Welfare and Amenities	13,86,31,000	*20,56,000*	14,06,87,000
12	Miscellaneous Working Expenses	..	*6,42,32,000*	6,42,32,000
13	Provident Fund, Pension and Other Retirement Benefits	319,08,64,000	*7,62,000*	319,16,26,000
14	Appropriation to Funds	1514,30,00,000	..	1514,30,00,000
16	Assets—Acquisition, Construction and Replacement—			
	Revenue	9,98,61,000	*1,39,000*	10,00,00,000
	Other Expenditure			
	Capital	201,59,88,000	*12,96,96,000*	214,56,84,000
	Railway Funds	110,00,00,000	..	110,00,00,000
	Railway Safety Fund	1,000	*2,50,000*	2,51,000
	TOTAL	2750,75,96,000	*35,59,55,000*	2786,35,51,000

THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 2005

No. 8 of 2005

[23*rd March*, 2005.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 2005-06.

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Vote on Account) Act, 2005. Short title.

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two lakh six thousand eight hundred eighty-three crores and five lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2005-06. Withdrawal of Rs. 206883,05,00,000 from and out of the Consolidated Fund of India for the financial year 2005-06.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

4. References to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before 15th December, 2004 and shall on or after that date be construed as references to the appropriate Ministries or Departments as constituted from time to time. Construction of references to Ministries or Departments in the Schedule.

THE SCHEDULE

(*See* sections 2, 3 and 4)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Cooperation....	Revenue	957,53,00,000	...	957,53,00,000
		Capital	72,16,00,000	*70,99,00,000*	143,15,00,000
2	Department of Agricultural Research and Education.....	Revenue	315,33,00,000	...	315,33,00,000
3	Department of Animal Husbandry and Dairying.....	Revenue	150,91,00,000	...	150,91,00,000
		Capital	3,37,00,000	...	3,37,00,000
4	Ministry of Agro and Rural Industries.....	Revenue	157,47,00,000	...	157,47,00,000
		Capital	30,00,000	...	30,00,000
5	Atomic Energy.....	Revenue	306,16,00,000	*3,00,000*	306,19,00,000
		Capital	283,37,00,000	*108,00,000*	284,45,00,000
6	Nuclear Power Schemes.....	Revenue	111,89,00,000	...	111,89,00,000
		Capital	407,33,00,000	...	407,33,00,000
7	Department of Chemicals and Petrochemicals	Revenue	274,80,00,000	...	274,80,00,000
		Capital	27,41,00,000	...	27,41,00,000
8	Department of Fertilisers.....	Revenue	6227,80,00,000	...	6227,80,00,000
		Capital	19,83,00,000	...	19,83,00,000
9	Ministry of Civil Aviation.....	Revenue	44,76,00,000	...	44,76,00,000
		Capital	60,83,00,000	...	60,83,00,000
10	Ministry of Coal.....	Revenue	32,01,00,000	...	32,01,00,000
		Capital	4,17,00,000	...	4,17,00,000
11	Ministry of Mines.....	Revenue	66,77,00,000	*2,00,000*	66,79,00,000
		Capital	6,86,00,000	...	6,86,00,000
12	Department of Commerce.....	Revenue	377,78,00,000	*2,00,000*	377,80,00,000
		Capital	101,00,00,000	...	101,00,00,000
13	Department of Industrial Policy and Promotion.....	Revenue	102,38,00,000	...	102,38,00,000
		Capital	1,00,00,000	...	1,00,00,000
14	Department of Posts.....	Revenue	1051,83,00,000	...	1051,83,00,000
		Capital	205,80,00,000	...	205,80,00,000
15	Department of Telecommunications.....	Revenue	1000,00,00,000	...	1000,00,00,000
		Capital	33,71,00,000	...	33,71,00,000
16	Department of Information Technology.....	Revenue	146,13,00,000	...	146,13,00,000
		Capital	15,17,00,000	...	15,17,00,000
17	Ministry of Company Affairs.....	Revenue	18,90,00,000	...	18,90,00,000
		Capital	48,00,000	...	48,00,000
18	Department of Consumer Affairs.....	Revenue	22,00,00,000	...	22,00,00,000
		Capital	1,59,00,000	...	1,59,00,000
19	Department of Food and Public Distribution...	Revenue	4459,67,00,000	...	4459,67,00,000
		Capital	60,01,00,000	...	60,01,00,000
20	Ministry of Culture.....	Revenue	133,91,00,000	...	133,91,00,000
		Capital	10,30,00,000	...	10,30,00,000
21	Ministry of Defence.....	Revenue	1147,66,00,000	*4,00,000*	1147,70,00,000
		Capital	88,20,00,000	...	88,20,00,000
22	Defence Pensions.....	Revenue	2075,29,00,000	*4,00,000*	2075,33,00,000
23	Defence Services — Army.....	Revenue	5347,40,00,000	*2,39,00,000*	5349,79,00,000
24	Defence Services — Navy.....	Revenue	1017,43,00,000	*22,00,000*	1017,65,00,000
25	Defence Services — Air Force.....	Revenue	1531,91,00,000	*20,00,000*	1532,11,00,000
26	Defence Ordnance Factories.....	Revenue	1158,24,00,000	*20,00,000*	1158,44,00,000
27	Defence Services — Research and Development	Revenue	470,71,00,000	*4,00,000*	470,75,00,000
28	Capital Outlay on Defence Services.....	Capital	5726,71,00,000	*2,48,00,000*	5729,19,00,000
29	Ministry of Development of North Eastern Region.....	Revenue	173,36,00,000	...	173,36,00,000
		Capital	9,76,00,000	...	9,76,00,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
30	Ministry of Environment and Forests.....	Revenue	223,71,00,000	...	223,71,00,000
		Capital	1,82,00,000	...	1,82,00,000
31	Ministry of External Affairs.....	Revenue	883,29,00,000	*1,00,000*	883,30,00,000
		Capital	144,87,00,000	...	144,87,00,000
32	Department of Economic Affairs.....	Revenue	550,59,00,000	...	550,59,00,000
		Capital	350,83,00,000	...	350,83,00,000
33	Currency, Coinage and Stamps.....	Revenue	186,82,00,000	*9,00,000*	186,91,00,000
		Capital	50,74,00,000	...	50,74,00,000
34	Payments to Financial Institutions.....	Revenue	470,41,00,000	...	470,41,00,000
		Capital	164,67,00,000	...	164,67,00,000
	CHARGED.—*Interest Payments*.....	Revenue	...	*22907,48,00,000*	22907,48,00,000
36	Transfers to State and Union territory Governments.....	Revenue	5007,56,00,000	*4312,40,00,000*	9319,96,00,000
		Capital	...	*166,67,00,000*	166,67,00,000
37	Loans to Government Servants, etc.	Capital	79,16,00,000	...	79,16,00,000
	CHARGED.—*Repayment of Debt*	Capital	...	*100246,18,00,000*	100246,18,00,000
39	Department of Expenditure	Revenue	4,64,00,000	...	4,64,00,000
40	Pensions	Revenue	984,53,00,000	*2,97,00,000*	987,50,00,000
41	Indian Audit and Accounts Department	Revenue	195,08,00,000	*6,01,00,000*	201,09,00,000
		Capital	1,33,00,000	...	1,33,00,000
42	Department of Revenue	Revenue	154,04,00,000	...	154,04,00,000
		Capital	84,00,000	...	84,00,000
43	Direct Taxes	Revenue	194,33,00,000	...	194,33,00,000
		Capital	14,00,00,000	...	14,00,00,000
44	Indirect Taxes	Revenue	243,11,00,000	*17,00,000*	243,28,00,000
		Capital	31,45,00,000	...	31,45,00,000
45	Department of Disinvestment	Revenue	1,12,00,000	...	1,12,00,000
46	Ministry of Food Processing Industries	Revenue	31,09,00,000	...	31,09,00,000
47	Department of Health	Revenue	641,24,00,000	...	641,24,00,000
		Capital	67,73,00,000	...	67,73,00,000
48	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	67,33,00,000	...	67,33,00,000
		Capital	33,00,000	...	33,00,000
49	Department of Family Welfare	Revenue	1294,84,00,000	...	1294,84,00,000
50	Department of Heavy Industry	Revenue	51,47,00,000	...	51,47,00,000
		Capital	93,38,00,000	...	93,38,00,000
51	Department of Public Enterprises	Revenue	5,49,00,000	...	5,49,00,000
52	Ministry of Home Affairs	Revenue	151,16,00,000	*1,00,000*	151,17,00,000
		Capital	6,57,00,000	...	6,57,00,000
53	Cabinet	Revenue	31,23,00,000	*1,00,000*	31,24,00,000
		Capital	50,00,000	...	50,00,000
54	Police	Revenue	2122,58,00,000	*53,00,000*	2123,11,00,000
		Capital	354,10,00,000	*2,89,00,000*	356,99,00,000
55	Other Expenditure of the Ministry of Home Affairs.....	Revenue	184,50,00,000	...	184,50,00,000
56	Transfers to Union territory Governments	Revenue	127,68,00,000	...	127,68,00,000
		Capital	12,00,00,000	...	12,00,00,000
57	Department of Elementary Education and Literacy	Revenue	4794,84,00,000	...	4794,84,00,000
58	Department of Secondary Education and Higher Education	Revenue	962,93,00,000	...	962,93,00,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
59	Department of Women and Child Development	Revenue	1194,36,00,000	...	1194,36,00,000
60	Ministry of Information and Broadcasting	Revenue	221,51,00,000	*1,00,000*	221,52,00,000
		Capital	45,66,00,000	...	45,66,00,000
61	Ministry of Labour and Employment	Revenue	214,72,00,000	...	214,72,00,000
62	Election Commission	Revenue	1,98,00,000	...	1,98,00,000
63	Law and Justice	Revenue	50,32,00,000	...	50,32,00,000
		Capital	17,00,000	...	17,00,000
	CHARGED.— *Supreme Court of India*	Revenue	...	*6,38,00,000*	6,38,00,000
65	Ministry of Non-Conventional Energy Sources	Revenue	89,22,00,000	...	89,22,00,000
		Capital	11,68,00,000	...	11,68,00,000
66	Ministry of Overseas Indian Affairs	Revenue	7,08,00,000	...	7,08,00,000
		Capital	50,00,000	...	50,00,000
67	Ministry of Panchayati Raj	Revenue	8,41,00,000	...	8,41,00,000
68	Department of Ocean Development	Revenue	71,11,00,000	...	71,11,00,000
69	Ministry of Parliamentary Affairs	Revenue	98,00,000	...	98,00,000
70	Ministry of Personnel, Public Grievances and Pensions	Revenue	42,34,00,000	*1,21,00,000*	43,55,00,000
		Capital	3,53,00,000	*1,50,00,000*	5,03,00,000
71	Ministry of Petroleum and Natural Gas	Revenue	737,69,00,000	...	737,69,00,000
72	Ministry of Planning	Revenue	17,52,00,000	...	17,52,00,000
73	Ministry of Power	Revenue	278,42,00,000	...	278,42,00,000
		Capital	442,00,00,000	...	442,00,00,000
	CHARGED.—*Staff, Household and Allowances of the President*	Revenue	...	*2,89,00,000*	2,89,00,000
75	Lok Sabha	Revenue	34,33,00,000	*5,00,000*	34,38,00,000
76	Rajya Sabha	Revenue	15,82,00,000	*4,00,000*	15,86,00,000
	CHARGED.— *Union Public Service Commission*	Revenue	...	*9,62,00,000*	9,62,00,000
78	Secretariat of the Vice-President	Revenue	38,00,000	...	38,00,000
79	Department of Rural Development	Revenue	8743,16,00,000	...	8743,16,00,000
		Capital	2,40,00,000	...	2,40,00,000
80	Department of Land Resources	Revenue	233,23,00,000	...	233,23,00,000
81	Department of Drinking Water Supply	Revenue	1900,23,00,000	...	1900,23,00,000
82	Department of Science and Technology	Revenue	205,70,00,000	*1,00,000*	205,71,00,000
		Capital	12,34,00,000	...	12,34,00,000
83	Department of Scientific and Industrial Research	Revenue	255,88,00,000	...	255,88,00,000
		Capital	3,50,00,000	...	3,50,00,000
84	Department of Biotechnology	Revenue	73,10,00,000	...	73,10,00,000
85	Department of Shipping	Revenue	111,78,00,000	...	111,78,00,000
		Capital	50,58,00,000	...	50,58,00,000
86	Department of Road Transport and Highways	Revenue	1408,61,00,000	*8,00,000*	1408,69,00,000
		Capital	1772,50,00,000	*98,00,000*	1773,48,00,000
87	Ministry of Small Scale Industries	Revenue	73,68,00,000	...	73,68,00,000
		Capital	3,03,00,000	...	3,03,00,000
88	Ministry of Social Justice and Empowerment	Revenue	244,10,00,000	...	244,10,00,000
		Capital	19,68,00,000	...	19,68,00,000
89	Department of Space	Revenue	423,29,00,000	*7,00,000*	423,36,00,000
		Capital	101,32,00,000	*6,00,000*	101,38,00,000
90	Ministry of Statistics and Programme Implementation	Revenue	337,85,00,000	...	337,85,00,000
		Capital	3,71,00,000	...	3,71,00,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
91	Ministry of Steel	Revenue	12,09,00,000	...	12,09,00,000
		Capital	2,83,00,000	...	2,83,00,000
92	Ministry of Textiles	Revenue	256,99,00,000	...	256,99,00,000
		Capital	78,26,00,000	*13,00,000*	78,39,00,000
93	Ministry of Tourism	Revenue	56,49,00,000	...	56,49,00,000
		Capital	81,54,00,000	...	81,54,00,000
94	Ministry of Tribal Affairs	Revenue	16,19,00,000	*229,43,00,000*	245,62,00,000
		Capital	6,00,00,000	...	6,00,00,000
95	Andaman and Nicobar Islands	Revenue	252,10,00,000	...	252,10,00,000
		Capital	40,05,00,000	...	40,05,00,000
96	Chandigarh	Revenue	169,75,00,000	*5,41,00,000*	175,16,00,000
		Capital	22,42,00,000	*9,00,000*	22,51,00,000
97	Dadra and Nagar Haveli	Revenue	79,35,00,000	...	79,35,00,000
		Capital	6,57,00,000	...	6,57,00,000
98	Daman and Diu	Revenue	42,98,00,000	...	42,98,00,000
		Capital	6,50,00,000	...	6,50,00,000
99	Lakshadweep	Revenue	36,77,00,000	...	36,77,00,000
		Capital	8,73,00,000	...	8,73,00,000
100	Department of Urban Development	Revenue	167,34,00,000	*4,12,00,000*	171,46,00,000
		Capital	627,06,00,000	*1,93,00,000*	628,99,00,000
101	Public Works	Revenue	119,71,00,000	*17,00,000*	119,88,00,000
		Capital	39,57,00,000	*17,00,000*	39,74,00,000
102	Stationery and Printing	Revenue	25,25,00,000	...	25,25,00,000
		Capital	6,00,000	...	6,00,000
103	Ministry of Urban Employment and Poverty Alleviation	Revenue	84,40,00,000	...	84,40,00,000
		Capital	94,00,000	...	94,00,000
104	Ministry of Water Resources	Revenue	139,26,00,000	...	139,26,00,000
		Capital	10,06,00,000	*63,00,000*	10,69,00,000
105	Ministry of Youth Affairs and Sports	Revenue	75,56,00,000	...	75,56,00,000
		Capital	1,36,00,000	...	1,36,00,000
	TOTAL		78894,90,00,000	*127988,15,00,000*	206883,05,00,000

THE APPROPRIATION ACT, 2005

No. 9 OF 2005

[23rd *March*, 2005.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2004-05.

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

Short title.

1. This Act may be called the Appropriation Act, 2005.

Issue of Rs. 169269,77,00,000 out of the Consolidated Fund of India for the financial year 2004-05.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one lakh sixty-nine thousand two hundred sixty-nine crores and seventy-seven lakh rupees towards defraying the several charges which will come in the course of payment during the financial year 2004-05 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Cooperation	Revenue	3,00,000	..	3,00,000
		Capital	20,91,00,000	*51,00,00,000*	71,91,00,000
2	Department of Agricultural Research and Education ...	Revenue	1,00,000	..	1,00,000
3	Department of Animal Husbandry and Dairying	Revenue	1,00,000	..	1,00,000
4	Ministry of Agro and Rural Industries	Revenue	1,00,000	..	1,00,000
8	Department of Fertilisers	Revenue	2996,36,00,000	..	2996,36,00,000
9	Ministry of Civil Aviation	Revenue	89,90,00,000	..	89,90,00,000
10	Department of Coal	Revenue	1,00,000	..	1,00,000
12	Department of Commerce	Revenue	1,00,000	..	1,00,000
		Capital	25,20,00,000	..	25,20,00,000
13	Department of Industrial Policy and Promotion	Revenue	1,00,000	..	1,00,000
14	Department of Posts	Revenue	10,78,00,000	..	10,78,00,000
		Capital	1,00,000	..	1,00,000
15	Department of Telecommunications	Revenue	2082,50,00,000	..	2082,50,00,000
		Capital	407,10,00,000	..	407,10,00,000
16	Department of Information Technology	Revenue	1,00,000	..	1,00,000
18	Department of Consumer Affairs	Revenue	38,07,00,000	..	38,07,00,000
19	Department of Food and Public Distribution	Revenue	..	*2,39,00,000*	2,39,00,000
20	Ministry of Culture	Revenue	2,00,000	*1,00,000*	3,00,000
21	Ministry of Defence	Revenue	959,10,00,000	..	959,10,00,000
22	Defence Pensions	Revenue	672,00,00,000	..	672,00,00,000
23	Defence Services — Army	Revenue	1334,41,00,000	..	1334,41,00,000
25	Defence Services — Air Force	Revenue	30,00,00,000	..	30,00,00,000
26	Defence Ordnance Factories	Revenue	75,45,00,000	..	75,45,00,000
27	Defence Services — Research and Development	Revenue	66,91,00,000	*14,00,000*	67,05,00,000
28	Capital Outlay on Defence Services	Capital	..	*5,17,00,000*	5,17,00,000
29	Ministry of Development of North-Eastern Region ...	Capital	2,62,00,000	..	2,62,00,000
30	Ministry of Environment and Forests	Revenue	2,00,000	..	2,00,000
31	Ministry of External Affairs	Revenue	253,30,00,000	..	253,30,00,000
32	Department of Economic Affairs	Revenue	1,00,000	..	1,00,000
34	Payments to Financial Institutions	Revenue	6,00,000	..	6,00,000
		Capital	1,03,00,000	..	1,03,00,000
36	Transfers to State and Union territory Governments ...	Revenue	316,62,00,000	..	316,62,00,000
		Capital	..	*1,00,000*	1,00,000
	CHARGED.— *Repayment of Debt*	Capital	..	*157700,72,00,000*	157700,72,00,000
40	Pensions	Revenue	213,00,00,000	*1,20,00,000*	214,20,00,000
41	Indian Audit and Accounts Department	Revenue	83,31,00,000	*3,40,00,000*	86,71,00,000
		Capital	2,96,00,000	..	2,96,00,000
42	Department of Revenue	Revenue	11,94,00,000	..	11,94,00,000
43	Direct Taxes	Revenue	23,95,00,000	..	23,95,00,000
44	Indirect Taxes	Revenue	53,47,00,000	*5,00,000*	53,52,00,000
46	Ministry of Food Processing Industries	Revenue	1,00,000	..	1,00,000
47	Department of Health	Revenue	3,00,000	..	3,00,000
48	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	3,60,00,000	..	3,60,00,000
49	Department of Family Welfare	Revenue	1,00,000	..	1,00,000
50	Department of Heavy Industry	Capital	1,00,000	..	1,00,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
52	Ministry of Home Affairs	Revenue	8,87,00,000	..	8,87,00,000
53	Cabinet	Revenue	62,45,00,000	*8,00,000*	62,53,00,000
54	Police	Revenue	434,80,00,000	..	434,80,00,000
		Capital	6,00,00,000	..	6,00,00,000
55	Other Expenditure of the Ministry of Home Affairs	Revenue	135,00,00,000	..	135,00,00,000
56	Transfers to Union territory Governments	Revenue	147,66,00,000	..	147,66,00,000
		Capital	4,00,00,000	..	4,00,00,000
57	Department of Elementary Education and Literacy	Revenue	1,00,000	..	1,00,000
58	Department of Secondary Education and Higher Education	Revenue	167,17,00,000	..	167,17,00,000
60	Ministry of Information and Broadcasting	Revenue	18,52,00,000	..	18,52,00,000
61	Ministry of Labour and Employment	Revenue	91,45,00,000	..	91,45,00,000
63	Law and Justice	Revenue	2,00,000	..	2,00,000
	CHARGED. — *Supreme Court of India*	Revenue	..	*3,46,00,000*	3,46,00,000
65	Ministry of Non-Conventional Energy Sources	Revenue	1,00,000	..	1,00,000
68	Department of Ocean Development	Revenue	1,00,00,000	..	1,00,00,000
70	Ministry of Personnel, Public Grievances and Pensions	Revenue	1,00,000	*60,00,000*	61,00,000
71	Ministry of Petroleum and Natural Gas	Capital	2,00,00,000	..	2,00,00,000
	CHARGED. — *Staff, Household and Allowances of the President*	Revenue	..	*1,87,00,000*	1,87,00,000
	CHARGED.—*Union Public Service Commission*	Revenue	..	*4,00,00,000*	4,00,00,000
79	Ministry of Road Transport and Highways	Revenue	82,45,00,000	*10,00,000*	82,55,00,000
		Capital	1,00,000	..	1,00,000
80	Department of Rural Development	Revenue	46,00,000	..	46,00,000
83	Department of Science and Technology	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
84	Department of Scientific and Industrial Research	Revenue	2,00,000	..	2,00,000
86	Ministry of Shipping	Revenue	29,00,00,000	..	29,00,00,000
88	Ministry of Social Justice and Empowerment	Revenue	1,00,000	..	1,00,000
90	Ministry of Statistics and Programme Implementation	Revenue	64,00,000	..	64,00,000
91	Ministry of Steel	Revenue	23,67,00,000	..	23,67,00,000
		Capital	1,00,00,000	..	1,00,00,000
92	Ministry of Textiles	Revenue	3,00,000	..	3,00,000
95	Andaman and Nicobar Islands	Revenue	111,66,00,000	..	111,66,00,000
96	Chandigarh	Revenue	60,41,00,000	..	60,41,00,000
		Capital	3,95,00,000	..	3,95,00,000
97	Dadra and Nagar Haveli	Revenue	1,00,000	..	1,00,000
		Capital	1,81,00,000	..	1,81,00,000
98	Daman and Diu	Revenue	1,00,000	..	1,00,000
		Capital	7,66,00,000	..	7,66,00,000
99	Lakshadweep	Revenue	2,09,00,000	..	2,09,00,000
		Capital	35,00,000	..	35,00,000
100	Department of Urban Development	Revenue	8,01,00,000	*90,00,000*	8,91,00,000
		Capital	300,01,00,000	*1,13,00,000*	301,14,00,000
104	Ministry of Water Resources	Capital	6,50,00,000	..	6,50,00,000
105	Ministry of Youth Affairs and Sports	Revenue	2,00,000	..	2,00,000
	TOTAL		11493,54,00,000	*157776,23,00,000*	169269,77,00,000

THE GOA APPROPRIATION (VOTE ON ACCOUNT) ACT, 2005

No. 10 OF 2005

[*24th March*, 2005.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Goa for the services of a part of the financial year 2005-06.

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

1. This Act may be called the Goa Appropriation (Vote on Account) Act, 2005. Short title.

2. From and out of the Consolidated Fund of the State of Goa there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one thousand five hundred and fifty-three crores, seventy lakhs and sixty-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2005-06. Withdrawal of Rs.1553,70,61,000 from and out of the Consolidated Fund of the State of Goa for the financial year 2005-06.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Goa by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE
(*See* sections 2 and 3)

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Legislature Secretariat	Revenue	2,28,42,000	*11,25,000*	2,39,67,000
		Capital	25,00,000	..	25,00,000
	CHARGED.—*Raj Bhavan*	Revenue	..	*86,70,000*	86,70,000
2	General Administration and Coordination	Revenue	6,70,15,000	..	6,70,15,000
		Capital	6,67,000	..	6,67,000
3	District and Sessions Court, North Goa	Revenue	2,12,65,000	..	2,12,65,000
4	District and Sessions Court, South Goa	Revenue	1,85,47,000	..	1,85,47,000
5	Prosecution	Revenue	49,39,000	..	49,39,000
6	Election Office	Revenue	2,24,80,000	..	2,24,80,000
7	Settlement and Land Records	Revenue	2,55,08,000	..	2,55,08,000
8	Treasury and Accounts Administration, North Goa	Revenue	65,12,92,000	..	65,12,92,000
		Capital	1,32,50,000	..	1,32,50,000
9	Treasury and Accounts Administration, South Goa	Revenue	48,81,000	..	48,81,000
	CHARGED.—*Debt Services*	Revenue	..	*167,78,55,000*	167,78,55,000
		Capital	..	*75,72,08,000*	75,72,08,000
10	Notary Services	Revenue	60,00,000	..	60,00,000
		Capital	20,83,000	..	20,83,000
11	Excise	Revenue	1,11,15,000	..	1,11,15,000
12	Sales and Entertainment Tax	Revenue	2,77,04,000	..	2,77,04,000
13	Transport	Revenue	6,52,13,000	..	6,52,13,000
		Capital	4,14,58,000	..	4,14,58,000
	CHARGED.—*Goa Public Service Commission*	Revenue	..	*30,73,000*	30,73,000
14	Goa Sadan	Revenue	57,50,000	..	57,50,000
15	Collectorate, North Goa	Revenue	2,77,76,000	..	2,77,76,000
16	Collectorate, South Goa	Revenue	2,44,40,000	..	2,44,40,000
17	Police	Revenue	26,79,21,000	..	26,79,21,000
		Capital	29,01,000	..	29,01,000
18	Jails	Revenue	1,21,18,000	..	1,21,18,000
		Capital	1,43,33,000	..	1,43,33,000
19	Industries, Trade and Commerce	Revenue	11,75,00,000	..	11,75,00,000
		Capital	2,56,25,000	..	2,56,25,000
20	Printing and Stationery	Revenue	1,43,19,000	..	1,43,19,000
21	Public Works	Revenue	87,79,56,000	..	87,79,56,000
		Capital	75,19,98,000	*1,46,000*	75,21,44,000
22	Vigilance	Revenue	31,43,000	..	31,43,000
23	Home	Revenue	25,00,000	..	25,00,000

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
24	Goa Public Men's Corruption— Investigation and Enquiries	Revenue	42,000	..	42,000
25	Home Guards and Civil Defence	Revenue	79,25,000	..	79,25,000
26	Fire and Emergency Services	Revenue	2,20,53,000	..	2,20,53,000
		Capital	35,94,000	..	35,94,000
27	Official Language	Revenue	53,33,000	..	53,33,000
28	Administrative Tribunal	Revenue	21,87,000	..	21,87,000
29	Public Grievances	Revenue	10,55,000	..	10,55,000
30	Lotteries	Revenue	286,62,52,000	..	286,62,52,000
31	Panchayats	Revenue	16,33,09,000	..	16,33,09,000
		Capital	47,08,000	..	47,08,000
32	Finance	Revenue	22,92,000	..	22,92,000
		Capital	35,00,00,000	..	35,00,00,000
33	Revenue	Revenue	1,72,21,000	..	1,72,21,000
34	School Education	Revenue	107,58,18,000	..	107,58,18,000
		Capital	1,31,24,000	..	1,31,24,000
35	Higher Education	Revenue	17,03,66,000	..	17,03,66,000
		Capital	1,00,05,000	..	1,00,05,000
36	Technical Education	Revenue	2,45,81,000	..	2,45,81,000
		Capital	50,00,000	..	50,00,000
37	Government Polytechnic, Panaji	Revenue	2,34,60,000	..	2,34,60,000
		Capital	15,98,000	..	15,98,000
38	Government Polytechnic, Bicholim	Revenue	70,78,000	..	70,78,000
		Capital	2,50,000	..	2,50,000
39	Government Polytechnic, Curchorem	Revenue	28,75,000	..	28,75,000
		Capital	14,58,000	..	14,58,000
40	Goa College of Engineering	Revenue	2,90,35,000	..	2,90,35,000
		Capital	62,98,000	..	62,98,000
41	Goa Architecture College	Revenue	41,69,000	..	41,69,000
		Capital	2,08,000	..	2,08,000
42	Sports	Revenue	6,64,43,000	..	6,64,43,000
		Capital	1,23,90,000	..	1,23,90,000
43	Art and Culture	Revenue	3,76,25,000	..	3,76,25,000
		Capital	2,08,33,000	..	2,08,33,000
44	Goa College of Art	Revenue	40,65,000	..	40,65,000
		Capital	14,17,000	..	14,17,000
45	Archives and Archaeology	Revenue	1,29,13,000	..	1,29,13,000
		Capital	41,67,000	..	41,67,000
46	Museum	Revenue	32,71,000	..	32,71,000
		Capital	14,58,000	..	14,58,000
47	Goa Medical College	Revenue	18,30,63,000	..	18,30,63,000
		Capital	1,94,06,000	..	1,94,06,000

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
48	Health Services	Revenue	28,34,30,000	..	28,34,30,000
		Capital	95,31,000	..	95,31,000
49	Institute of Psychiatry and Human Behaviour	Revenue	1,88,33,000	..	1,88,33,000
		Capital	86,13,000	..	86,13,000
50	Goa College of Pharmacy	Revenue	73,03,000	..	73,03,000
		Capital	10,42,000	..	10,42,000
51	Goa Dental College	Revenue	1,47,25,000	..	1,47,25,000
		Capital	9,18,000	..	9,18,000
52	Labour	Revenue	3,30,57,000	..	3,30,57,000
		Capital	21,000	..	21,000
53	Food and Drugs Administration	Revenue	66,79,000	..	66,79,000
		Capital	6,46,000	..	6,46,000
54	Town and Country Planning	Revenue	3,13,02,000	..	3,13,02,000
		Capital	10,42,000	..	10,42,000
55	Municipal Administration	Revenue	15,51,46,000	..	15,51,46,000
		Capital	2,08,33,000	..	2,08,33,000
56	Information and Publicity	Revenue	5,83,17,000	..	5,83,17,000
		Capital	4,17,000	..	4,17,000
57	Social Welfare	Revenue	27,10,65,000	..	27,10,65,000
		Capital	45,42,000	..	45,42,000
58	Women and Child Development	Revenue	8,17,75,000	..	8,17,75,000
		Capital	32,08,000	..	32,08,000
59	Factories and Boilers	Revenue	50,71,000	..	50,71,000
		Capital	4,17,000	..	4,17,000
60	Employment	Revenue	33,85,000	..	33,85,000
61	Craftsman Training	Revenue	4,73,25,000	..	4,73,25,000
		Capital	72,92,000	..	72,92,000
62	Law	Revenue	2,21,59,000	..	2,21,59,000
		Capital	53,49,000	..	53,49,000
63	Rajya Sainik Board	Revenue	9,25,000	..	9,25,000
64	Agriculture	Revenue	9,24,24,000	..	9,24,24,000
		Capital	2,11,94,000	..	2,11,94,000
65	Animal Husbandry and Veterinary Services	Revenue	7,36,37,000	..	7,36,37,000
		Capital	39,58,000	..	39,58,000
66	Fisheries	Revenue	3,56,09,000	..	3,56,09,000
		Capital	47,80,000	..	47,80,000
67	Ports Administration	Revenue	1,48,96,000	..	1,48,96,000
		Capital	83,33,000	..	83,33,000
68	Forests	Revenue	6,52,30,000	..	6,52,30,000
		Capital	24,17,000	..	24,17,000
69	Youth Affairs	Revenue	1,26,76,000	4,000	1,26,80,000
		Capital	8,33,000	..	8,33,000

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
70	Civil Supplies	Revenue	69,08,000	..	69,08,000
		Capital	9,68,75,000	..	9,68,75,000
71	Cooperation	Revenue	1,49,33,000	..	1,49,33,000
		Capital	6,47,81,000	..	6,47,81,000
72	Science, Technology and Environment	Revenue	1,70,00,000	..	1,70,00,000
		Capital	62,50,000	..	62,50,000
73	State Election Commission	Revenue	30,69,000	..	30,69,000
74	Water Resources	Revenue	9,23,72,000	..	9,23,72,000
		Capital	49,10,12,000	*15,42,000*	49,25,54,000
75	Planning, Statistics and Evaluation	Revenue	1,24,77,000	..	1,24,77,000
76	Electricity	Revenue	189,72,82,000	..	189,72,82,000
		Capital	38,06,67,000	..	38,06,67,000
77	River Navigation	Revenue	4,56,66,000	..	4,56,66,000
78	Tourism	Revenue	12,13,45,000	..	12,13,45,000
		Capital	92,50,000	*22,92,000*	1,15,42,000
79	Goa Gazetteer	Revenue	6,46,000	..	6,46,000
80	Legal Metrology	Revenue	33,78,000	..	33,78,000
		Capital	6,26,000	..	6,26,000
82	Information Technology	Revenue	2,81,25,000	..	2,81,25,000
		Capital	10,42,000	..	10,42,000
83	Mines	Revenue	52,86,000	..	52,86,000
		Capital	4,17,000	..	4,17,000
		TOTAL	1308,51,46,000	*245,19,15,000*	1553,70,61,000

THE GOA APPROPRIATION ACT, 2005

No. 11 OF 2005

[*24th March*, 2005.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Goa for the services of the financial year 2004-05.

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

Short title.

1. This Act may be called the Goa Appropriation Act, 2005.

Issue of Rs. 58,73,87,000 out of the Consolidated Fund of the State of Goa for the financial year 2004-05.

2. From and out of the Consolidated Fund of the State of Goa there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of fifty-eight crores, seventy-three lakhs and eighty-seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2004-05, in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Goa by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Legislature Secretariat	Revenue	81,20,000	..	81,20,000
		Capital	8,00,000	..	8,00,000
	CHARGED.—*Raj Bhavan*	Revenue	..	*20,13,000*	20,13,000
2	General Administration and Coordination	Revenue	50,00,000	..	50,00,000
3	District and Sessions Court, North Goa	Revenue	16,23,000	..	16,23,000
5	Prosecution	Revenue	40,000	..	40,000
8	Treasury and Accounts, Administration, North Goa	Revenue	11,48,02,000	..	11,48,02,000
	CHARGED.—*Debt Services*	Revenue	..	*17,93,66,000*	17,93,66,000
10	Notary Services	Revenue	16,39,000	..	16,39,000
11	Excise	Revenue	5,80,000	..	5,80,000
	CHARGED.—*Goa Public Service Commission*	Revenue	..	*6,97,000*	6,97,000
14	Goa Sadan	Revenue	34,95,000	..	34,95,000
19	Industries, Trade and Commerce	Revenue	3,56,00,000	..	3,56,00,000
		Capital	1,35,00,000	..	1,35,00,000
21	Public Works	Capital	..	*4,87,000*	4,87,000
26	Fire and Emergency Services	Revenue	38,50,000	..	38,50,000
34	School Education	Revenue	11,77,01,000	..	11,77,01,000
		Capital	9,51,000	..	9,51,000
37	Government Polytechnic, Panaji	Revenue	10,00,000	..	10,00,000
47	Goa Medical College	Revenue	35,02,000	..	35,02,000
48	Health Services	Revenue	3,34,33,000	..	3,34,33,000
49	Institute of Psychiatry and Human Behaviour	Revenue	3,50,000	..	3,50,000
51	Goa Dental College	Revenue	2,78,000	..	2,78,000
56	Information and Publicity	Revenue	12,05,000	..	12,05,000
57	Social Welfare	Revenue	3,25,00,000	..	3,25,00,000
61	Craftsman Training	Revenue	2,23,000	..	2,23,000
64	Agriculture	Revenue	29,20,000	..	29,20,000
66	Fisheries	Revenue	1,000	..	1,000
67	Ports Administration	Revenue	16,00,000	..	16,00,000
68	Forests	Revenue	35,70,000	..	35,70,000
70	Civil Supplies	Revenue	19,00,000	..	19,00,000
74	Water Resources	Revenue	35,90,000	..	35,90,000
75	Planning, Statistics and Evaluation	Revenue	8,91,000	..	8,91,000
76	Electricity	Revenue	1,00,00,000	..	1,00,00,000
79	Goa Gazetteer	Revenue	1,60,000	..	1,60,000
	TOTAL		40,48,24,000	*18,25,63,000*	58,73,87,000

THE BIHAR APPROPRIATION (VOTE ON ACCOUNT) ACT, 2005

No. 12 OF 2005

[24*th March*, 2005.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Bihar for the services of a part of the financial year 2005-06.

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

Short title.

1. This Act may be called the Bihar Appropriation (Vote on Account) Act, 2005.

Withdrawal of Rs. 10592,90,23,800 out of the Consolidated Fund of the State of Bihar for the financial year 2005-06.

2. From and out of the Consolidated Fund of the State of Bihar there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of ten thousand five hundred ninety-two crores, ninety lakhs, twenty-three thousand and eight hundred rupees towards defraying the several charges which will come in course of payment during the financial year 2005-06.

Appropriation.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Bihar by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE
(*See* sections 2 and 3)

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Agriculture Department	Revenue	100,98,37,942	..	100,98,37,942
2	Animal Husbandry Department	Revenue	37,91,28,547	..	37,91,28,547
3	Building Construction Department	Revenue	41,89,85,412	..	41,89,85,412
		Capital	53,99,18,363	..	53,99,18,363
4	Cabinet Secretariat and Coordination Department	Revenue	3,00,17,783	..	3,00,17,783
	CHARGED.—*Secretariat of the Governor*	Revenue	..	*1,03,34,537*	1,03,34,537
6	Election	Revenue	12,94,64,583	..	12,94,64,583
7	Vigilance	Revenue	3,14,70,725	..	3,14,70,725
8	Civil Aviation Department	Revenue	2,08,67,310	..	2,08,67,310
		Capital	41,66,667	..	41,66,667
9	Co-operative Department	Revenue	15,25,15,896	..	15,25,15,896
		Capital	5,19,71,667	..	5,19,71,667
10	Energy Department	Revenue	4,33,86,536	..	4,33,86,536
		Capital	511,71,35,125	..	511,71,35,125
11	Excise and Prohibition Department	Revenue	7,16,75,916	..	7,16,75,916
12	Finance Department	Revenue	194,75,86,636	..	194,75,86,636
		Capital	4,62,96,042	..	4,62,96,042
	CHARGED.—*Interest Payment*	Revenue	..	*1656,97,47,822*	1656,97,47,822
	CHARGED.—*Repayment of Loans*	Capital	..	*1316,27,42,693*	1316,27,42,693
15	Pension	Revenue	1143,97,11,255	*82,39,762*	1144,79,51,017
16	National Savings	Revenue	1,11,32,333	..	1,11,32,333
17	Finance (Commercial Tax) Department	Revenue	12,27,58,918	..	12,27,58,918
		Capital	2,08,33,333	..	2,08,33,333
18	Food, Supply and Commerce Department	Revenue	30,52,46,844	..	30,52,46,844
19	Forest and Environment Department	Revenue	22,85,11,918	..	22,85,11,918
		Capital	33,33,333	..	33,33,333
20	Health, Medical Education and Family Welfare Department	Revenue	333,16,50,255	..	333,16,50,255
		Capital	4,16,66,667	..	4,16,66,667
21	Higher Education Department	Revenue	254,30,10,518	..	254,30,10,518
22	Home Department	Revenue	543,76,09,074	..	543,76,09,074
		Capital	30,07,61,667	..	30,07,61,667
23	Industries Department	Revenue	14,31,28,413	..	14,31,28,413
		Capital	4,36,41,250	..	4,36,41,250
24	Information and Public Relation Department	Revenue	5,41,75,377	..	5,41,75,377
25	Institutional Finance and Programme Implementation Department	Revenue	90,02,925	..	90,02,925
26	Labour, Employment and Training Department	Revenue	66,41,51,482	..	66,41,51,482
27	Law Department	Revenue	73,09,01,795	*125*	73,09,01,920
	CHARGED.—*High Court of Bihar*	Revenue	..	*11,12,82,646*	11,12,82,646
29	Mines and Geology Department	Revenue	3,41,37,672		3,41,37,672

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
30	Minorities Welfare Department	Revenue	91,26,730	..	91,26,730
		Capital	1,46,95,833	..	1,46,95,833
31	Parliamentary Affairs Department	Revenue	28,13,575	..	28,13,575
32	Legislature	Revenue	15,53,59,413	*6,58,089*	15,60,17,502
33	Personnel and Administrative Reforms Department	Revenue	7,30,77,650	..	7,30,77,650
		Capital	4,16,66,667	..	4,16,66,667
	CHARGED.—*Bihar Public Service Commission*	Revenue	..	*2,24,83,150*	2,24,83,150
35	Planning and Development Department	Revenue	63,68,06,278	..	63,68,06,278
36	Public Health Engineering Department	Revenue	59,22,04,000	..	59,22,04,000
		Capital	78,31,12,083	..	78,31,12,083
37	Rajbhasa Department	Revenue	6,35,93,407	..	6,35,93,407
38	Registration Department	Revenue	10,94,16,233	..	10,94,16,233
39	Disaster Management Department	Revenue	63,81,62,415	..	63,81,62,415
40	Revenue and Land Reforms Department	Revenue	106,64,49,418	..	106,64,49,418
		Capital	1,32,29,167	..	1,32,29,167
41	Road Construction Department	Revenue	113,43,77,682	..	113,43,77,682
		Capital	228,40,83,333	..	228,40,83,333
42	Rural Development Department	Revenue	476,80,31,986	..	476,80,31,986
		Capital	199,04,67,917	..	199,04,67,917
43	Science and Technology Department	Revenue	9,35,61,500	..	9,35,61,500
		Capital	45,83,333	..	45,83,333
44	Secondary, Primary and Adult Education Department	Revenue	1594,81,46,575	..	1594,81,46,575
		Capital	38,32,917	..	38,32,917
45	Sugarcane Department	Revenue	4,72,64,779	..	4,72,64,779
		Capital	2,35,000	..	2,35,000
46	Tourism Department	Revenue	1,52,03,925	..	1,52,03,925
		Capital	2,60,41,667	..	2,60,41,667
47	Transport Department	Revenue	3,74,88,258	..	3,74,88,258
		Capital	4,16,667	..	4,16,667
48	Urban Development Department	Revenue	51,43,21,783	..	51,43,21,783
		Capital	6,84,02,917	..	6,84,02,917
49	Water Resources Department	Revenue	112,01,96,667	..	112,01,96,667
		Capital	363,76,66,667	..	363,76,66,667
50	Minor Irrigation Department	Revenue	119,13,66,292	..	119,13,66,292
		Capital	29,57,43,375	..	29,57,43,375
51	Welfare Department	Revenue	310,23,93,193	..	310,23,93,193
		Capital	22,02,083	..	22,02,083
52	Youth, Art and Culture Department	Revenue	9,33,78,418	..	9,33,78,418
		Capital	46,25,000	..	46,25,000
	TOTAL		7604,35,34,977	*2988,54,88,823*	10592,90,23,800

THE BIHAR APPROPRIATION ACT, 2005

No. 13 OF 2005

[24*th March*, 2005.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Bihar for the services of the financial year 2004-05.

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

1. This Act may be called the Bihar Appropriation Act, 2005. Short title.

2. From and out of the Consolidated Fund of the State of Bihar there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eight hundred nine crores, fifty-five lakhs, forty-two thousand and five hundred twenty-five rupees towards defraying the several charges which will come in course of payment during the financial year 2004-05, in respect of the services specified in column 2 of the Schedule. Issue of Rs. 809,55,42,525 out of the Consolidated Fund of the State of Bihar for the financial year 2004-05.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Bihar by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE
(*See* sections 2 and 3)

1	2		3		
No. of Vote Appropriation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Agriculture Department	Revenue	32,79,700	..	32,79,700
2	Animal Husbandry Department	Revenue	3,92,220	..	3,92,220
3	Building Construction Department	Revenue	5,00,00,000	..	5,00,00,000
		Capital	1,02,35,580	..	1,02,35,580
4	Cabinet Coordination and Secretariat Department	Revenue	1,50,000	..	1,50,000
	CHARGED.—*Secretariat of the Governor*	Revenue	..	*8,32,300*	8,32,300
9	Co-operative Department	Revenue	105,55,00,000	..	105,55,00,000
10	Energy Department	Revenue	4,43,818	..	4,43,818
		Capital	112,36,46,010	..	112,36,46,010
12	Finance Department	Revenue	75,000	..	75,000
	CHARGED.—*Interest Payment*	Revenue	..	*4,43,95,878*	4,43,95,878
18	Food, Supply and Commerce Department	Revenue	12,87,66,989	..	12,87,66,989
		Capital	14,26,000	..	14,26,000
20	Health, Medical Education and Family Welfare Department	Revenue	3,56,49,570	..	3,56,49,570
		Capital	13,38,07,000	..	13,38,07,000
21	Higher Education Department	Revenue	59,26,932	..	59,26,932
22	Home Department	Revenue	51,65,20,992	..	51,65,20,992
23	Industries Department	Revenue	3,72,00,000	..	3,72,00,000
		Capital	9,11,92,417	..	9,11,92,417
24	Information and Public Relation Department	Revenue	1,50,40,000	..	1,50,40,000
26	Labour, Employment and Training Department	Revenue	63,58,35,935	..	63,58,35,935
27	Law Department	Revenue	45,43,738	..	45,43,738
	CHARGED.—*High Court of Bihar*	Revenue	..	*33,02,270*	33,02,270
30	Minorities Welfare Department	Revenue	4,00,000	..	4,00,000
32	Legislature	Revenue	..	*3,881*	3,881
33	Personnel and Administrative Reforms Department	Revenue	2,21,54,900	..	2,21,54,900
		Capital	12,50,00,000	..	12,50,00,000
36	Public Health Engineering Department	Revenue	71,00,000	..	71,00,000
		Capital	5,32,70,000	..	5,32,70,000
37	Rajbhasa Department	Revenue	64,98,808	..	64,98,808
38	Registration Department	Revenue	2,94,633	..	2,94,633
39	Disaster Management Department	Revenue	10,00,00,000	..	10,00,00,000
40	Revenue and Land Reforms Department	Revenue	3,73,10,358	..	3,73,10,358
41	Road Construction Department	Revenue	15,47,673	..	15,47,673
		Capital	66,92,16,000	*11,03,777*	67,03,19,777

1	2		3		
No. of Vote/ Appropri-ation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
42	Rural Development Department	Revenue	95,09,42,091	..	95,09,42,091
		Capital	2,69,15,000	..	2,69,15,000
43	Science and Technology Department	Revenue	13,87,92,188	..	13,87,92,188
		Capital	1,00,00,000	..	1,00,00,000
44	Secondary, Primary and Adult Education Department	Revenue	82,32,10,000	..	82,32,10,000
45	Sugarcane Department	Revenue	1,27,62,100	..	1,27,62,100
46	Tourism Department	Revenue	1,76,24,000	..	1,76,24,000
		Capital	6,97,49,000	..	6,97,49,000
48	Urban Development Department	Revenue	70,46,12,000	..	70,46,12,000
49	Water Resources Department	Revenue	5,00,06,769	..	5,00,06,769
		Capital	5,00,00,000	..	5,00,00,000
50	Minor Irrigation Department	Revenue	2,73,28,800	..	2,73,28,800
51	Welfare Department	Revenue	23,85,57,757	..	23,85,57,757
		Capital	5,00,00,000	..	5,00,00,000
52	Youth, Art and Culture Department	Revenue	29,80,441	..	29,80,441
	TOTAL		804,59,04,419	*4,96,38,106*	809,55,42,525

THE PAREL INVESTMENTS AND TRADING PRIVATE LIMITED AND DOMESTIC GAS PRIVATE LIMITED (TAKING OVER OF MANAGEMENT) REPEAL ACT, 2005

No. 14 OF 2005

[31*st, March,* 2005.]

An Act to repeal the Parel Investments and Trading Private Limited and Domestic Gas Private Limited (Taking Over of Management) Act, 1979.

WHEREAS for giving effect to the policy of the State towards securing the principle specified in clause (*b*) of article 39 of the Constitution, it was proposed to acquire the undertakings of the Parel Investments and Trading Private Limited (hereinafter referred to as "PITCL") as well as Domestic Gas Private Limited (hereinafter referred to as "DGPL") and collectively referred to as "the said Companies" so that the means and resources as to bottling, transporting, marketing and distribution of liquefied petroleum gas of the said Companies become vested in the State and thereby, are so distributed as best to subserve the common good;

AND WHEREAS pending the acquisition of the undertakings of the said Companies for the purpose of nationalisation of the business of bottling, transporting, marketing and distribution of liquid petroleum gas carried on by them, the management of the undertakings of the said Companies was taken over by the Central Government by the Parel Investments and Trading Private Limited and Domestic Gas Private Limited (Taking Over of Management) Act, 1979, and the Hindustan Petroleum Corporation Limited was appointed as the Custodian of the said undertakings; 29 of 1979.

And whereas in terms of a Memorandum of Compromise entered into on the 11th April, 2002 by the said Companies and its certain shareholders on the one part and the Central Government and the Custodian on the other part, two separate Deeds of Assignment both dated the 2nd April, 2004 were executed between PITCL and DGPL respectively through the Custodian as the Assignors and the Central Government as the Assignee and registered with the Sub-Registrar of Assurances at Mumbai on the 2nd August, 2004, to assign, transfer and vest in the Central Government, the undertakings and business of the said Companies together with their assets and properties and more particularly described in sub-section (*2*) of section 3 of the said Act and in the manner set out in the said Memorandum of Compromise, but excluding the assets not to be taken over and to be handed over back to PITCL and DGPL respectively for the consideration and in the manner set out in the said Deeds;

And whereas in terms of the said Memorandum of Compromise two other separate Deeds of Assignment both dated the 2nd April, 2004 were executed between the Central Government and the Hindustan Petroleum Corporation Limited and registered with the Sub-Registrar of Assurances at Mumbai on the 2nd August, 2004, to assign, transfer and vest in the Hindustan Petroleum Corporation Limited the undertakings and business of the said Companies together with their assets and properties excluding the assets not to be taken over and to be handed over back to PITCL and DGPL respectively for the consideration and in the manner set out in the said Deeds;

AND WHEREAS in pursuance of the execution of the aforesaid Deeds of Assignment and acquisition of undertakings of the said Companies by the Central Government and thereafter by the Hindustan Petroleum Corporation Limited, it has become necessary to repeal the said Act and to revest the management of the said Companies in respect of their business and assets other than those relating to liquefied petroleum gas through their respective board of directors, as may be appointed in accordance with the law for the time being in force.

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

Short title.

1. This Act may be called the Parel Investments and Trading Private Limited and Domestic Gas Private Limited (Taking Over of Management) Repeal Act, 2005.

Repeal and savings.

2. (*1*) The Parel Investments and Trading Private Limited and Domestic Gas Private Limited (Taking Over of Management) Act, 1979 is hereby repealed. 29 of 1979.

(*2*) On the repeal of the Parel Investments and Trading Private Limited and Domestic Gas Private Limited (Taking Over of Management) Act, 1979, the management of the Parel Investments and Trading Private Limited and Domestic Gas Private Limited shall be vested and deemed to have been vested in the respective board of directors of the said Companies to be appointed after such repeal and possession of the assets of the said Companies relating to their business other than the business relating to liquefied petroleum gas and not taken over by the Central Government by the Act so repealed shall be deemed to have been taken over by, and continued with, the said Companies through their respective board of directors, as may be appointed in accordance with the law for the time being in force. 29 of 1979.

(*3*) Notwithstanding such repeal and without prejudice to the provisions contained in the General Clauses Act, 1897 with respect to repeals, anything done or action taken including any agreement entered into under any provision of the Parel Investments and Trading Private Limited and Domestic Gas Private Limited (Taking Over of Management) Act, 1979, by the Central Government or the Custodian appointed by it shall continue to be in force and have effect as if this Act had not been passed. 10 of 1897. 29 of 1979.

THE PATENTS (AMENDMENT) ACT, 2005

No. 15 OF 2005

[*4th April*, 2005.]

An Act further to amend the Patents Act, 1970.

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

Short title and commencement.

1. (*1*) This Act may be called the Patents (Amendment) Act, 2005.

(*2*) Sub-clause (*ii*) of clause (*a*), and clause (*b*), of section 37, sections 41, 42, 47, 59 to 63 (both inclusive) and 74 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and the remaining provisions of this Act shall be deemed to have come into force on the 1st day of January, 2005.

Amendment of section 2.

2. In section 2 of the Patents Act, 1970 (hereinafter referred to as the principal Act), in sub-section (*1*),— 39 of 1970.

(*a*) after clause (*ab*), the following clause shall be inserted, namely:—

'(*aba*) "Budapest Treaty" means the Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure done at Budapest on 28th day of April, 1977, as amended and modified from time to time;';

(*b*) in clause (*d*), for the words, brackets and figures "notified as such under sub-section (*1*) of section 133", the words and figures "referred to as a convention country in section 133" shall be substituted;

(*c*) clause (*g*) shall be omitted;

(*d*) in clause (*h*),—

(*i*) in sub-clause (*iii*), after the words and figures "the Companies Act, 1956", the word "; or" shall be inserted; 1 of 1956.

(*ii*) after sub-clause (*iii*), the following sub-clause shall be inserted, namely:—

"(*iv*) by an institution wholly or substantially financed by the Government;";

(*iii*) the words "and includes the Council of Scientific and Industrial Research and any other institution which is financed wholly or for the major part by the said Council;" shall be omitted;

(*e*) for clause (*i*), the following clause shall be substituted, namely:—

'(*i*) "High Court", in relation to a State or Union territory, means the High Court having territorial jurisdiction in that State or Union territory, as the case may be;';

(*f*) for clause (*ja*), the following clause shall be substituted, namely:—

(*ja*) "inventive step" means a feature of an invention that involves technical advance as compared to the existing knowledge or having economic significance or both and that makes the invention not obvious to a person skilled in the art;';

(*g*) for clauses (*l*) and (*m*), the following clauses shall be substituted, namely:—

'(*l*) "new invention" means any invention or technology which has not been anticipated by publication in any document or used in the country or elsewhere in the world before the date of filing of patent application with complete specification, i.e., the subject matter has not fallen in public domain or that it does not form part of the state of the art;

'(*la*) "Opposition Board" means an Opposition Board constituted under sub-section (*3*) of section 25;

(*m*) "patent" means a patent for any invention granted under this Act';

(*h*) after clause (*t*), the following clause shall be inserted, namely:—

'(*ta*) "pharmaceutical substance" means any new entity involving one or more inventive steps;'.

3. In section 3 of the principal Act, for clause (*d*), the following shall be substituted, namely:— Amendment of section 3.

"(*d*) the mere discovery of a new form of a known substance which does not result in the enhancement of the known efficacy of that substance or the mere discovery of any new property or new use for a known substance or of the mere use of a known process, machine or apparatus unless such known process results in a new product or employs at least one new reactant.

Explanation.—For the purposes of this clause, salts, esters, ethers, polymorphs, metabolites, pure form, particle size, isomers, mixtures of isomers, complexes, combinations and other derivatives of known substance shall be considered to be the same substance, unless they differ significantly in properties with regard to efficacy;".

Omission of section 5.

4. Section 5 of the principal Act shall be omitted.

Amendment of section 7.

5. In section 7 of the principal Act,—

(*a*) after sub-section (*1A*), the following sub-section shall be inserted, namely:—

"(*1B*) The filing date of an application referred to in sub-section (*1A*) and its complete specification processed by the patent office as designated office or elected office shall be the international filing date accorded under the Patent Cooperation Treaty.";

(*b*) in sub-section (*3*), for the word "owner", the word "person" shall be substituted;

(*c*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) Every such application (not being a convention application or an application filed under the Patent Cooperation Treaty designating India) shall be accompanied by a provisional or a complete specification.".

Amendment of section 8.

6. In section 8 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the words "within such period as the Controller may, for good and sufficient reasons, allow", the words "within the prescribed period as the Controller may allow" shall be substituted;

(*ii*) in clause (*b*), for the words "up to the date of the acceptance of his complete specification filed in India", the words "up to the date of grant of patent in India" shall be substituted;

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) At any time after an application for patent is filed in India and till the grant of a patent or refusal to grant of a patent made thereon, the Controller may also require the applicant to furnish details, as may be prescribed, relating to the processing of the application in a country outside India, and in that event the applicant shall furnish to the Controller information available to him within such period as may be prescribed.".

Amendment of section 9.

7. In section 9 of the principal Act,—

(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Where an application for a patent (not being a convention application or an application filed under the Patent Cooperation Treaty designating India) is accompanied by a provisional specification, a complete specification shall be filed within twelve months from the date of filing of the application, and if the complete specification is not so filed, the application shall be deemed to be abandoned.";

(*b*) in sub-section (*2*), the following proviso shall be inserted at the end, namely:—

"Provided that the period of time specified under sub-section (*1*) shall be reckoned from the date of filing of the earliest provisional specification.";

(*c*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) Where an application for a patent (not being a convention application or an application filed under the Patent Cooperation Treaty designating India) is accompanied by a specification purporting to be a complete specification, the Controller may, if the applicant so requests at any time within twelve months from the date of filing of the application, direct that such specification shall be treated, for the purposes of this Act, as a provisional specification and proceed with the application accordingly.";

(*d*) in sub-section (*4*), for the words "the acceptance of the complete specification", the words "grant of patent" shall be substituted.

8. In section 10 of the principal Act,— Amendment of section 10.

(*a*) in sub-section (*3*), for the words "before the acceptance of the application", the words "before the application is found in order for grant of a patent" shall be substituted;

(*b*) in sub-section (*4*), in the proviso,—

(*i*) in clause (*ii*), for the words "the material to an authorised depository institution as may be notified by the Central Government in the Official Gazette", the words "the material to an international depository authority under the Budapest Treaty" shall be substituted;

(*ii*) for sub-clause (*A*), the following sub-clause shall be substituted, namely:—

"(*A*) the deposit of the material shall be made not later than the date of filing the patent application in India and a reference thereof shall be made in the specification within the prescribed period;";

(*c*) for sub-section (*4A*), the following sub-section shall be substituted, namely:—

"(*4A*) In case of an international application designating India, the title, description, drawings, abstract and claims filed with the application shall be taken as the complete specification for the purposes of this Act.".

9. In section 11 of the principal Act,— Amendment of section 11.

(*a*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*3A*) Where a complete specification based on a previously filed application in India has been filed within twelve months from the date of that application and the claim is fairly based on the matter disclosed in the previously filed application, the priority date of that claim shall be the date of the previously filed application in which the matter was first disclosed.";

(*b*) in sub-section (*6*), after the brackets and figure "(*3*),", the brackets, figure and letter "(*3A*)," shall be inserted.

10. In section 11A of the principal Act,— Amendment of section 11A.

(*a*) for sub-sections (*1*) to (*3*), the following sub-sections shall be substituted, namely:—

"(*1*) Save as otherwise provided, no application for patent shall ordinarily be opened to the public for such period as may be prescribed.

(*2*) The applicant may, in the prescribed manner, request the Controller to publish his application at any time before the expiry of the period prescribed under sub-section (*1*) and subject to the provisions of sub-section (*3*), the Controller shall publish such application as soon as possible.

(*3*) Every application for a patent shall, on the expiry of the period specified under sub-section (*1*), be published, except in cases where the application—

(*a*) in which secrecy direction is imposed under section 35; or

(*b*) has been abandoned under sub-section (*1*) of section 9; or

(*c*) has been withdrawn three months prior to the period specified under sub-section (*1*).";

(*b*) in sub-section (*4*), for the words "of eighteen months", the words, brackets and figure "prescribed under sub-section (*1*)" shall be substituted;

(*c*) after sub-section (*6*), the following sub-section shall be inserted, namely:—

"(*7*) On and from the date of publication of the application for patent and until the date of grant of a patent in respect of such application, the applicant shall have the like privileges and rights as if a patent for the invention had been granted on the date of publication of the application:

Provided that the applicant shall not be entitled to institute any proceedings for infringement until the patent has been granted:

Provided further that the rights of a patentee in respect of applications made under sub-section (*2*) of section 5 before the 1st day of January, 2005 shall accrue from the date of grant of the patent:

Provided also that after a patent is granted in respect of applications made under sub-section (*2*) of section 5, the patent-holder shall only be entitled to receive reasonable royalty from such enterprises which have made significant investment and were producing and marketing the concerned product prior to the 1st day of January, 2005 and which continue to manufacture the product covered by the patent on the date of grant of the patent and no infringement proceedings shall be instituted against such enterprises.".

Amendment of section 11B.

11. In section 11B of the principal Act,—

(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) No application for a patent shall be examined unless the applicant or any other interested person makes a request in the prescribed manner for such examination within the prescribed period.";

(*b*) sub-section (*2*) shall be omitted;

(*c*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) In case of an application in respect of a claim for a patent filed under sub-section (*2*) of section 5 before the 1st day of January, 2005 a request for its examination shall be made in the prescribed manner and within the prescribed period by the applicant or any other interested person.";

(*d*) in sub-section (*4*),—

(*i*) the words, brackets and figure "or sub-section (*2*)" shall be omitted;

(*ii*) for the proviso, the following proviso shall be substituted, namely:—

"Provided that—

(*i*) the applicant may, at any time after filing the application but before the grant of a patent, withdraw the application by making a request in the prescribed manner; and

(*ii*) in a case where secrecy direction has been issued under section 35, the request for examination may be made within the prescribed period from the date of revocation of the secrecy direction.".

Amendment of section 12.

12. In section 12 of the principal Act,—

(*a*) in sub-section (*1*), for the words, brackets, figures and letter "under sub-section (*1*) or sub-section (*2*) or sub-section (*3*) of section 11B, the application and specification and other documents shall be referred to by the Controller", the words, brackets, figures and letter "under sub-section (*1*) or sub-section (*3*) of section 11B, the application and specification and other documents related thereto shall be referred at the earliest by the Controller" shall be substituted;

(*b*) in sub-section (*2*), for the words "a period of eighteen months from the date of such reference", the words "such period as may be prescribed" shall be substituted.

Amendment of section 13.

13. In section 13 of the principal Act, in sub-section (*3*), for the words "it has been accepted", the words "the grant of a patent" shall be substituted.

14. For sections 14 and 15 of the principal Act, the following sections shall be substituted, namely:— Substitution of new sections for sections 14 and 15.

"14. Where, in respect of an application for a patent, the report of the examiner received by the Controller is adverse to the applicant or requires any amendment of the application, the specification or other documents to ensure compliance with the provisions of this Act or of the rules made thereunder, the Controller, before proceeding to dispose of the application in accordance with the provisions hereinafter appearing, shall communicate as expeditiously as possible the gist of the objections to the applicant and shall, if so required by the applicant within the prescribed period, give him an opportunity of being heard. Consideration of report of examiner by Controller.

15. Where the Controller is satisfied that the application or any specification or any other document filed in pursuance thereof does not comply with the requirements of this Act or of any rules made thereunder, the Controller may refuse the application or may require the application, specification or the other documents, as the case may be, to be amended to his satisfaction before he proceeds with the application and refuse the application on failure to do so.". Power of Controller to refuse or require amended applications, etc., in certain cases.

15. In section 16 of the principal Act,— Amendment of section 16.

(*a*) in sub-section (*1*), for the words "before the acceptance of the complete specification", the words "before the grant of the patent" shall be substituted;

(*b*) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

"*Explanation.*—For the purposes of this Act, the further application and the complete specification accompanying it shall be deemed to have been filed on the date on which the first mentioned application had been filed, and the further application shall be proceeded with as a substantive application and be examined when the request for examination is filed within the prescribed period.".

16. In section 17 of the principal Act, in sub-section (*1*), for the words "before acceptance of the complete specification", the words "before the grant of the patent" shall be substituted. Amendment of section 17.

17. In section 18 of the principal Act,— Amendment of section 18.

(*a*) in sub-section (*1*), for the words "to accept the complete specification", the words "the application" shall be substituted;

(*b*) sub-section (*4*) shall be omitted.

18. In section 19 of the principal Act, in sub-section (*1*), for the words and figures "by the foregoing provisions of this Act or of proceedings under section 25", the words "under this Act" shall be substituted. Amendment of section 19.

19. For section 21 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 21.

"21. (*1*) An application for a patent shall be deemed to have been abandoned unless, within such period as may be prescribed, the applicant has complied with all the requirements imposed on him by or under this Act, whether in connection with the complete specification or otherwise in relation to the application from the date on which the first statement of objections to the application or complete specification or other documents related thereto is forwarded to the applicant by the Controller. Time for putting application in order for grant.

Explanation.—Where the application for a patent or any specification or, in the case of a convention application or an application filed under the Patent Cooperation

Treaty designating India any document filed as part of the application has been returned to the applicant by the Controller in the course of the proceedings, the applicant shall not be deemed to have complied with such requirements unless and until he has re-filed it or the applicant proves to the satisfaction of the Controller that for the reasons beyond his control such document could not be re-filed.

(*2*) If at the expiration of the period as prescribed under sub-section (*1*),—

(*a*) an appeal to the High Court is pending in respect of the application for the patent for the main invention; or

(*b*) in the case of an application for a patent of addition, an appeal to the High Court is pending in respect of either that application or the application for the main invention, the time within which the requirements of the Controller shall be complied with shall, on an application made by the applicant before the expiration of the period as prescribed under sub-section (*1*), be extended until such date as the High Court may determine.

(*3*) If the time within which the appeal mentioned in sub-section (*2*) may be instituted has not expired, the Controller may extend the period as prescribed under sub-section (*1*), to such further period as he may determine:

Provided that if an appeal has been filed during the said further period, and the High Court has granted any extension of time for complying with the requirements of the Controller, then the requirements may be complied with within the time granted by the Court.".

Omission of sections 22 to 24.

20. Sections 22 to 24 of the principal Act shall be omitted.

Omission of Chapter IVA.

21. Chapter IVA of the principal Act shall be omitted.

Substitution of new heading for heading of Chapter V.

22. In Chapter V of the principal Act, for the Chapter heading "OPPOSITION TO GRANT OF PATENT", the Chapter heading "OPPOSITION PROCEEDINGS TO GRANT OF PATENTS" shall be substituted.

Substitution of new sections for sections 25 and 26.

23. For sections 25 and 26 of the principal Act, the following sections shall be substituted, namely:—

Opposition to the patent.

"25. (*1*) Where an application for a patent has been published but a patent has not been granted, any person may, in writing, represent by way of opposition to the Controller against the grant of patent on the ground—

(*a*) that the applicant for the patent or the person under or through whom he claims, wrongfully obtained the invention or any part thereof from him or from a person under or through whom he claims;

(*b*) that the invention so far as claimed in any claim of the complete specification has been published before the priority date of the claim—

(*i*) in any specification filed in pursuance of an application for a patent made in India on or after the 1st day of January, 1912; or

(*ii*) in India or elsewhere, in any other document:

Provided that the ground specified in sub-clause (*ii*) shall not be available where such publication does not constitute an anticipation of the invention by virtue of sub-section (*2*) or sub-section (*3*) of section 29;

(*c*) that the invention so far as claimed in any claim of the complete specification is claimed in a claim of a complete specification published on or after the priority date of the applicant's claim and filed in pursuance of an application for a patent in India, being a claim of which the priority date is earlier than that of the applicant's claim;

(*d*) that the invention so far as claimed in any claim of the complete specification was publicly known or publicly used in India before the priority date of that claim.

Explanation.—For the purposes of this clause, an invention relating to a process for which a patent is claimed shall be deemed to have been publicly known or publicly used in India before the priority date of the claim if a product made by that process had already been imported into India before that date except where such importation has been for the purpose of reasonable trial or experiment only;

(*e*) that the invention so far as claimed in any claim of the complete specification is obvious and clearly does not involve any inventive step, having regard to the matter published as mentioned in clause (*b*) or having regard to what was used in India before the priority date of the applicant's claim;

(*f*) that the subject of any claim of the complete specification is not an invention within the meaning of this Act, or is not patentable under this Act;

(*g*) that the complete specification does not sufficiently and clearly describe the invention or the method by which it is to be performed;

(*h*) that the applicant has failed to disclose to the Controller the information required by section 8 or has furnished the information which in any material particular was false to his knowledge;

(*i*) that in the case of convention application, the application was not made within twelve months from the date of the first application for protection for the invention made in a convention country by the applicant or a person from whom he derives title;

(*j*) that the complete specification does not disclose or wrongly mentions the source or geographical origin of biological material used for the invention;

(*k*) that the invention so far as claimed in any claim of the complete specification is anticipated having regard to the knowledge, oral or otherwise, available within any local or indigenous community in India or elsewhere,

but on no other ground and the Controller shall, if requested by such person for being heard, hear him and dispose of such representation in such manner and within such period as may be prescribed.

(*2*) At any time after the grant of patent but before the expiry of a period of one year from the date of publication of grant of a patent, any person interested may give notice of opposition to the Controller in the prescribed manner on any of the following grounds, namely:—

(*a*) that the patentee or the person under or through whom he claims, wrongfully obtained the invention or any part thereof from him or from a person under or through whom he claims;

(*b*) that the invention so far as claimed in any claim of the complete specification has been published before the priority date of the claim—

(*i*) in any specification filed in pursuance of an application for a patent made in India on or after the 1st day of January, 1912; or

(*ii*) in India or elsewhere, in any other document:

Provided that the ground specified in sub-clause (*ii*) shall not be available where such publication does not constitute an anticipation of the invention by virtue of sub-section (*2*) or sub-section (*3*) of section 29;

(*c*) that the invention so far as claimed in any claim of the complete specification is claimed in a claim of a complete specification published on or after the priority date of the claim of the patentee and filed in pursuance of an application for a patent in India, being a claim of which the priority date is earlier than that of the claim of the patentee;

(*d*) that the invention so far as claimed in any claim of the complete specification was publicly known or publicly used in India before the priority date of that claim.

Explanation.–For the purposes of this clause, an invention relating to a process for which a patent is granted shall be deemed to have been publicly

known or publicly used in India before the priority date of the claim if a product made by that process had already been imported into India before that date except where such importation has been for the purpose of reasonable trial or experiment only;

(*e*) that the invention so far as claimed in any claim of the complete specification is obvious and clearly does not involve any inventive step, having regard to the matter published as mentioned in clause (*b*) or having regard to what was used in India before the priority date of the claim;

(*f*) that the subject of any claim of the complete specification is not an invention within the meaning of this Act, or is not patentable under this Act;

(*g*) that the complete specification does not sufficiently and clearly describe the invention or the method by which it is to be performed;

(*h*) that the patentee has failed to disclose to the Controller the information required by section 8 or has furnished the information which in any material particular was false to his knowledge;

(*i*) that in the case of a patent granted on convention application, the application for patent was not made within twelve months from the date of the first application for protection for the invention made in a convention country or in India by the patentee or a person from whom he derives title;

(*j*) that the complete specification does not disclose or wrongly mentions the source and geographical origin of biological material used for the invention;

(*k*) that the invention so far as claimed in any claim of the complete specification was anticipated having regard to the knowledge, oral or otherwise, available within any local or indigenous community in India or elsewhere,

but on no other ground.

(*3*) (*a*) Where any such notice of opposition is duly given under sub-section (*2*), the Controller shall notify the patentee.

(*b*) On receipt of such notice of opposition, the Controller shall, by order in writing, constitute a Board to be known as the Opposition Board consisting of such officers as he may determine and refer such notice of opposition along with the documents to that Board for examination and submission of its recommendations to the Controller.

(*c*) Every Opposition Board constituted under clause (*b*) shall conduct the examination in accordance with such procedure as may be prescribed.

(*4*) On receipt of the recommendation of the Opposition Board and after giving the patentee and the opponent an opportunity of being heard, the Controller shall order either to maintain or to amend or to revoke the patent.

(*5*) While passing an order under sub-section (*4*) in respect of the ground mentioned in clause (*d*) or clause (*e*) of sub-section (*2*), the Controller shall not take into account any personal document or secret trial or secret use.

(*6*) In case the Controller issues an order under sub-section (*4*) that the patent shall be maintained subject to amendment of the specification or any other document, the patent shall stand amended accordingly.

In cases of "obtaining" Controller may treat the patent as the patent of opponent.

26. (*1*) Where in any opposition proceeding under this Act the Controller finds that—

(*a*) the invention, so far as claimed in any claim of the complete specification, was obtained from the opponent in the manner set out in clause (*a*) of sub-section (*2*) of section 25 and revokes the patent on that ground, he may, on request by such opponent made in the prescribed manner, direct that the patent shall stand amended in the name of the opponent;

(*b*) a part of an invention described in the complete specification was so obtained from the opponent, he may pass an order requiring that the specification be amended by the exclusion of that part of the invention.

(*2*) Where an opponent has, before the date of the order of the Controller requiring the amendment of a complete specification referred to in clause (*b*) of sub-section (*1*),

filed an application for a patent for an invention which included the whole or a part of the invention held to have been obtained from him and such application is pending, the Controller may treat such application and specification in so far as they relate to the invention held to have been obtained from him, as having been filed, for the purposes of this Act relating to the priority dates of claims of the complete specification, on the date on which the corresponding document was or was deemed to have been filed by the patentee in the earlier application but for all other purposes the application of the opponent shall be proceeded with as an application for a patent under this Act.".

24. Section 27 of the principal Act shall be omitted. Omission of section 27.

25. In section 28 of the principal Act,— Amendment of section 28.

(*a*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) A request or claim under the foregoing provisions of this section shall be made before the grant of patent.";

(*b*) sub-section (*5*) shall be omitted;

(*c*) in sub-section (*6*), for the words, brackets and figure "Subject to the provisions of sub-section (*5*), where", the word "Where" shall be substituted.

26. In section 31 of the principal Act, for the words "not later than six months", the words "not later than twelve months" shall be substituted. Amendment of section 31.

27. In section 34 of the principal Act, the words "to accept complete specification for a patent or" shall be omitted. Amendment of section 34.

28. In section 35 of the principal Act, in sub-section (*3*), for the words "acceptance of complete specification", the words "grant of patent" shall be substituted. Amendment of section 35.

29. In section 36 of the principal Act, in sub-section (*1*), for the words "twelve months", the words "six months" shall be substituted. Amendment of section 36.

30. In section 37 of the principal Act,— Amendment of section 37.

(*a*) in sub-section (*1*),—

(*i*) in clause (*a*), for the words "to accept", the words "to grant" shall be substituted;

(*ii*) for the proviso, the following proviso shall be substituted, namely:—

"Provided that the application may, subject to the directions, proceed up to the stage of grant of the patent, but the application and the specification found to be in order for grant of the patent shall not be published, and no patent shall be granted in pursuance of that application.";

(*b*) in sub-section (*2*), for the words "is accepted", the words "is found to be in order for grant of the patent" shall be substituted.

31. For section 39 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 39.

"39. (*1*) No person resident in India shall, except under the authority of a written permit sought in the manner prescribed and granted by or on behalf of the Controller, make or cause to be made any application outside India for the grant of a patent for an invention unless— Residents not to apply for patents outside India without prior permission.

(*a*) an application for a patent for the same invention has been made in India, not less than six weeks before the application outside India; and

(*b*) either no direction has been given under sub-section (*1*) of section 35 in relation to the application in India, or all such directions have been revoked.

(*2*) The Controller shall dispose of every such application within such period as may be prescribed:

Provided that if the invention is relevant for defence purpose or atomic energy, the Controller shall not grant permit without the prior consent of the Central Government.

(*3*) This section shall not apply in relation to an invention for which an application for protection has first been filed in a country outside India by a person resident outside India.".

Substitution of heading of Chapter VIII.

32. In Chapter VIII of the principal Act, for the Chapter heading "GRANT AND SEALING OF PATENTS AND RIGHTS CONFERRED THEREBY", the Chapter heading "GRANT OF PATENTS AND RIGHTS CONFERRED THEREBY" shall be substituted.

Substitution of new section for section 43. Grant of patents.

33. For section 43 of the principal Act, the following section shall be substituted, namely:—

"43. (*1*) Where an application for a patent has been found to be in order for grant of the patent and either—

(*a*) the application has not been refused by the Controller by virtue of any power vested in him by this Act; or

(*b*) the application has not been found to be in contravention of any of the provisions of this Act,

the patent shall be granted as expeditiously as possible to the applicant or, in the case of a joint application, to the applicants jointly, with the seal of the patent office and the date on which the patent is granted shall be entered in the register.

(*2*) On the grant of patent, the Controller shall publish the fact that the patent has been granted and thereupon the application, specification and other documents related thereto shall be open for public inspection.".

Amendment of section 44.

34. In section 44 of the principal Act, for the word "sealed", at both the places where it occurs, the word "granted" shall be substituted.

Amendment of section 45.

35. In section 45 of the principal Act, in sub-section (*3*), for the words "the date of advertisement of the acceptance of the complete specification", the words "the date of publication of the application" shall be substituted.

Amendment of section 48.

36. In section 48 of the principal Act, the proviso shall be omitted.

Amendment of section 52.

37. In section 52 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the opening words "Where a patent has been revoked", the words and figures "Where the patent has been revoked under section 64" shall be substituted;

(*ii*) for the word "court", wherever it occurs, the words "Appellate Board or court" shall be substituted;

(*b*) in sub-section (*2*), for the word "court", occurring at both the places, the words "Appellate Board or court" shall be substituted.

Amendment of section 53.

38. In section 53 of the principal Act,—

(*a*) after sub-section (*1*), the following *Explanation* shall be inserted, namely:—

"*Explanation.*—For the purposes of this sub-section, the term of patent in case of International applications filed under the Patent Cooperation Treaty designating India, shall be twenty years from the international filing date accorded under the Patent Cooperation Treaty.";

(*b*) in sub-section (*2*), for the words "or within that period as extended under this section", the words "or within such extended period as may be prescribed" shall be substituted;

(*c*) sub-section (*3*) shall be omitted.

Amendment of section 54.

39. In section 54 of the principal Act,—

(*a*) in sub-section (*3*), for the words "complete specification", occurring at both the places, the word "application" shall be substituted;

(*b*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) A patent of addition shall not be granted before grant of the patent for the main invention.".

40. In section 57 of the principal Act,— Amendment of section 57.

(*a*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) Any application for leave to amend an application for a patent or a complete specification or a document related thereto under this section made after the grant of patent and the nature of the proposed amendment may be published.";

(*b*) in sub-section (*4*),—

(*i*) for the word "advertised", the word "published" shall be substituted;

(*ii*) for the word "advertisement", the word "publication" shall be substituted;

(*c*) for sub-section (*6*), the following sub-section shall be substituted, namely:—

"(*6*) The provisions of this section shall be without prejudice to the right of an applicant for a patent to amend his specification or any other document related thereto to comply with the directions of the Controller issued before the grant of a patent.".

41. For section 58 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 58.

"58. (*1*) In any proceeding before the Appellate Board or the High Court for the revocation of a patent, the Appellate Board or the High Court, as the case may be, may, subject to the provisions contained in section 59, allow the patentee to amend his complete specification in such manner and subject to such terms as to costs, advertisement or otherwise, as the Appellate Board or the High Court may think fit, and if in any proceedings for revocation the Appellate Board or the High Court decides that the patent is invalid, it may allow the specification to be amended under this section instead of revoking the patent. Amendment of specification before Appellate Board or High Court.

(*2*) Where an application for an order under this section is made to the Appellate Board or the High Court, the applicant shall give notice of the application to the Controller, and the Controller shall be entitled to appear and be heard, and shall appear if so directed by the Appellate Board or the High Court.

(*3*) Copies of all orders of the Appellate Board or the High Court allowing the patentee to amend the specification shall be transmitted by the Appellate Board or the High Court to the Controller who shall, on receipt thereof, cause an entry thereof and reference thereto to be made in the register.".

42. In section 59 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:— Amendment of section 59.

"(*2*) Where after the date of grant of patent any amendment of the specification or any other documents related thereto is allowed by the Controller or by the Appellate Board or the High Court, as the case may be,—

(*a*) the amendment shall for all purposes be deemed to form part of the specification along with other documents related thereto;

(*b*) the fact that the specification or any other documents related thereto has been amended shall be published as expeditiously as possible; and

(*c*) the right of the applicant or patentee to make amendment shall not be called in question except on the ground of fraud.".

Amendment of section 60.

43. In section 60 of the principal Act, in sub-section (*1*), for the words, brackets and figures "prescribed period or within that period as extended under sub-section (*3*) of section 53", the words, figures and brackets "period prescribed under section 53 or within such period as may be allowed under sub-section (*4*) of section 142" shall be substituted.

Amendment of section 61.

44. In section 61 of the principal Act, in sub-section (*1*), for the words "advertise the application", the words "publish the application" shall be substituted.

Amendment of section 62.

45. In section 62 of the principal Act,—

(*a*) in sub-section (*1*), for the word "advertisement", the word "publication" shall be substituted;

(*b*) in sub-section (*2*), for the words "date of the advertisement", the words "date of publication" shall be substituted.

Amendment of section 63.

46. In section 63 of the principal Act,—

(*a*) in sub-section (*2*), for the word "advertise", the word "publish" shall be substituted;

(*b*) in sub-section (*3*), for the words "such advertisement", the words "such publication" shall be substituted.

Amendment of section 64.

47. In section 64 of the principal Act, in sub-section (*1*), for the words "on the petition of any person interested or of the Central Government or on a counter-claim in a suit for infringement of the patent, be revoked by the High Court", the words "be revoked on a petition of any person interested or of the Central Government by the Appellate Board or on a counter-claim in a suit for infringement of the patent by the High Court" shall be substituted.

Substitution of new section for section 65. Revocation of patent or amendment of complete specification on directions from Government in cases relating to atomic energy.

48. For section 65 of the principal Act, the following section shall be substituted, namely:—

"65. (*1*) Where at any time after grant of a patent, the Central Government is satisfied that a patent is for an invention relating to atomic energy for which no patent can be granted under sub-section (*1*) of section 20 of the Atomic Energy Act, 1962, it may direct the Controller to revoke the patent, and thereupon the Controller, after giving notice, to the patentee and every other person whose name has been entered in the register as having an interest in the patent, and after giving them an opportunity of being heard, may revoke the patent. 33 of 1962.

(*2*) In any proceedings under sub-section (*1*), the Controller may allow the patentee to amend the complete specification in such manner as he considers necessary instead of revoking the patent.".

Substitution of new section for section 68. Assignments, etc., not to be valid unless in writing and duly executed.

49. For section 68 of the principal Act, the following section shall be substituted, namely:—

"68. An assignment of a patent or of a share in a patent, a mortgage, licence or the creation of any other interest in a patent shall not be valid unless the same were in writing and the agreement between the parties concerned is reduced to the form of a document embodying all the terms and conditions governing their rights and obligations and duly executed.".

Amendment of section 74.

50. In section 74 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Central Government may, by notification in the Official Gazette, specify the name of the Patent Office.".

51. In section 78 of the principal Act,— Amendment of section 78.

(*a*) in sub-section (*4*), for the word "advertised", the word "published" shall be substituted;

(*b*) in sub-section (*5*), for the words "such advertisement", the words "such publication" shall be substituted.

52. In section 84 of the principal Act,— Amendment of section 84.

(*a*) in sub-section (*1*), for the word "sealing", the word "grant" shall be substituted;

(*b*) in sub-section (*6*), the following *Explanation* shall be inserted at the end, namely:—

'*Explanation.*—For the purposes of clause (*iv*), "reasonable period" shall be construed as a period not ordinarily exceeding a period of six months.'.

53. In section 87 of the principal Act, in sub-section (*1*), for the words "shall advertise the application in the Official Gazette", the words "shall publish the application in the official journal" shall be substituted. Amendment of section 87.

54. In section 90 of the principal Act, in sub-section (*1*), for clause (*vii*), the following clauses shall be substituted, namely:— Amendment of section 90.

"(*vii*) that the licence is granted with a predominant purpose of supply in the Indian market and that the licensee may also export the patented product, if need be in accordance with the provisions of sub-clause (*iii*) of clause (*a*) of sub-section (*7*) of section 84;

(*viii*) that in the case of semi-conductor technology, the licence granted is to work the invention for public non-commercial use;

(*ix*) that in case the licence is granted to remedy a practice determined after judicial or administrative process to be anti-competitive, the licensee shall be permitted to export the patented product, if need be.".

55. After section 92 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 92A.

'92A. (*1*) Compulsory licence shall be available for manufacture and export of patented pharmaceutical products to any country having insufficient or no manufacturing capacity in the pharmaceutical sector for the concerned product to address public health problems, provided compulsory licence has been granted by such country or such country has, by notification or otherwise, allowed importation of the patented pharmaceutical products from India. Compulsory licence for export of patented pharmaceutical products in certain exceptional circumstances.

(*2*) The Controller shall, on receipt of an application in the prescribed manner, grant a compulsory licence solely for manufacture and export of the concerned pharmaceutical product to such country under such terms and conditions as may be specified and published by him.

(*3*) The provisions of sub-sections (*1*) and (*2*) shall be without prejudice to the extent to which pharmaceutical products produced under a compulsory licence can be exported under any other provision of this Act.

Explanation.—For the purposes of this section, "pharmaceutical products" means any patented product, or product manufactured through a patented process, of the pharmaceutical sector needed to address public health problems and shall be inclusive of ingredients necessary for their manufacture and diagnostic kits required for their use.'.

56. In section 100 of the principal Act, in sub-section (*3*), for the words "the acceptance of the complete specification in respect of the patent", the words "grant of the patent" shall be substituted. Amendment of section 100.

Amendment of section 105.

57. In section 105 of the principal Act, in sub-section (*4*), for the words "after the date of advertisement of acceptance of the complete specification of a patent", the words "after the publication of grant of a patent" shall be substituted.

Amendment of section 107A.

58. In section 107A of the principal Act,—

(*a*) in clause (*a*),—

(*i*) for the words "using or selling", the words "using, selling or importing" shall be substituted;

(*ii*) for the words "use or sale,", the words "use, sale or import" shall be substituted;

(*b*) in clause (*b*), for the words "who is duly authorised by the patentee to sell or distribute the product", the words "who is duly authorised under the law to produce and sell or distribute the product" shall be substituted.

Amendment of section 113.

59. In section 113 of the principal Act,—

(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) If in any proceedings before the Appellate Board or a High Court for the revocation of a patent under section 64 and section 104, as the case may be, the validity of any claim of a specification is contested and that claim is found by the Appellate Board or the High Court to be valid, the Appellate Board or the High Court may certify that the validity of that claim was contested in those proceedings and was upheld.";

(*b*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) Nothing contained in this section shall be construed as authorising the courts or the Appellate Board hearing appeals from decrees or orders in suits for infringement or petitions for revocation, as the case may be, to pass orders for costs on the scale referred to therein.".

Amendment of section 116.

60. In section 116 of the principal Act [as substituted by section 47 of the Patents (Amendment) Act, 2002], in sub-section (*2*), clause (*c*) shall be omitted. 38 of 2002.

Amendment of section 117A.

61. In section 117A of the principal Act [as inserted by section 47 of the Patents (Amendment) Act, 2002], in sub-section (*2*), for the words and figures "section 20, section 25, section 27, section 28", the words, figures and brackets "section 20, sub-section (*4*) of section 25, section 28" shall be substituted. 38 of 2002.

Amendment of section 117D.

62. In section 117D of the principal Act [as inserted by section 47 of the Patents (Amendment) Act, 2002], in sub-section (*1*), for the words, "for rectification of the register", the words and figures "for revocation of a patent before the Appellate Board under section 64 and an application for rectification of the register" shall be substituted. 38 of 2002.

Substitution of new section for section 117G. Transfer of pending proceedings to Appellate Board.

63. For section 117G of the principal Act [as inserted by the Patents (Amendment) Act, 2002], the following section shall be substituted, namely:— 38 of 2002.

"117G. All cases of appeals against any order or decision of the Controller and all cases pertaining to revocation of patent other than on a counter-claim in a suit for infringement and rectification of register pending before any High Court, shall be transferred to the Appellate Board from such date as may be notified by the Central Government in the Official Gazette and the Appellate Board may proceed with the matter either *de novo* or from the stage it was so transferred.".

Amendment of section 120.

64. In section 120 of the principal Act, for the words, "ten thousand rupees", the words "one lakh rupees" shall be substituted.

65. In section 122 of the principal Act, in sub-section (*1*), for the words "twenty thousand rupees", the words "ten lakh rupees" shall be substituted. Amendment of section 122.

66. In section 123 of the principal Act, for the words "ten thousand rupees in the case of a first offence and forty thousand rupees", the words "one lakh rupees in the case of a first offence and five lakh rupees" shall be substituted. Amendment of section 123.

67. In section 126 of the principal Act,— Amendment of section 126.

(*a*) in sub-section (*1*), in clause (*c*), sub-clause (*i*) shall be omitted;

(*b*) in sub-section (*2*), for the words, brackets and figures "the Patents (Amendment) Act, 2002", the words, brackets and figures "the Patents (Amendment) Act, 2005" shall be substituted. 38 of 2002.

68. For section 133 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 133.

"133. Any country, which is a signatory or party or a group of countries, union of countries or inter-governmental organisations which are signatories or parties to an international, regional or bi-lateral treaty, convention or arrangement to which India is also a signatory or party and which affords to the applicants for patents in India or to citizens of India similar privileges as are granted to their own citizens or citizens to their member countries in respect of the grant of patents and protection of patent rights shall be a convention country or convention countries for the purposes of this Act.". Convention countries.

69. In section 135 of the principal Act, after sub-section (*2*), the following sub-section shall be inserted, namely:— Amendment of section 135.

"(*3*) In case of an application filed under the Patent Cooperation Treaty designating India and claiming priority from a previously filed application in India, the provisions of sub-sections (*1*) and (*2*) shall apply as if the previously filed application were the basic application:

Provided that a request for examination under section 11B shall be made only for one of the applications filed in India.".

70. In section 138 of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:— Amendment of section 138.

"(*1*) Where a convention application is made in accordance with the provisions of this Chapter, the applicant shall furnish, when required by the Controller, in addition to the complete specification, copies of the specifications or corresponding documents filed or deposited by the applicant in the patent office of the convention country as referred to in section 133 verified to the satisfaction of the Controller, within the prescribed period from the date of communication by the Controller.".

71. In section 142 of the principal Act, in sub-section (*4*), for the words "the complete specification", the words "the application" shall be substituted. Amendment of section 142.

72. For section 143 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 143.

"143. Subject to the provisions of Chapter VII, an application for a patent, and any specification filed in pursuance thereof, shall not, except with the consent of the applicant, be published by the Controller before the expiration of the period prescribed under sub-section (*1*) of section 11A or before the same is open to public inspection in pursuance of sub-section (*3*) of section 11A or section 43.". Restrictions upon publication of specification.

Substitution of new section for section 145.

73. For section 145 of the principal Act, the following section shall be substituted, namely:—

Publication of official journal.

"145. The Controller shall publish periodically an official journal which shall contain such information as may be required to be published by or under the provisions of this Act or any rule made thereunder.".

Amendment of section 151.

74. In section 151 of the principal Act,—

(*a*) in sub-section (*1*), for the words "the High Court", occurring at both the places, the words "the High Court or the Appellate Board" shall be substituted;

(*b*) in sub-section (*3*), for the word "courts", the words "Appellate Board or the courts, as the case may be," shall be substituted.

Omission of section 152.

75. Section 152 of the principal Act shall be omitted.

Amendment of section 159.

76. In section 159 of the principal Act,—

(*i*) in sub-section (*2*),—

(*a*) for clauses (*ia*) and (*ib*), the following clauses shall be substituted, namely:—

"(*ia*) the period which the Controller may allow for filing of statement and undertaking for in respect of applications under sub-section (*1*), the period within which the details relating to processing of applications may be filed before the Controller and the details to be furnished by the applicant to the Controller under sub-section (*2*) of section 8;

(*ib*) the period within which a reference to the deposit of materials shall be made in the specification under sub-clause (*A*) of clause (*ii*) of the proviso to sub-section (*4*) of section 10;

(*ic*) the period for which application for patent shall not be open to the public under sub-section (*1*) and the manner in which the applicant may make a request to the Controller to publish his application under sub-section (*2*) of section 11A;

(*id*) the manner of making the request for examination for an application for patent and the period within which such examination shall be made under sub-sections (*1*) and (*3*) of section 11B;

(*ie*) the manner in which an application for withdrawal of an application for grant of a patent shall be made and the period within which a request for examination from the date of revocation of secrecy directions shall be made under the proviso to sub-section (*4*) of section 11B.";

(*b*) in clause (*ii*), for the word "advertised", the word "published" shall be substituted;

(*c*) for clause (*v*), the following clauses shall be substituted, namely:—

"(*v*) the manner in which and the period within which the Controller shall consider and dispose of a representation under sub-section (*1*) of section 25;

(*va*) the period within which the Controller is required to dispose of an application under section 39;";

(*ii*) in sub-section (*3*), the following proviso shall be added at the end, namely:—

"Provided that the Central Government may, if it is satisfied that the circumstances exist which render it practically not possible to comply with such condition of previous publication, dispense with such compliance.".

Omission of section 163.

77. Section 163 of the principal Act, shall be omitted.

Transitional provision.

78. (*1*) Notwithstanding the omission of Chapter IVA of the principal Act by section 21 of this Act, every application for the grant of exclusive marketing rights filed under that Chapter before the 1st day of January, 2005, in respect of a claim for a patent covered under sub-section (*2*) of section 5 of the principal Act, such application shall be deemed to be treated as a request for examination for grant of patent under sub-section (*3*) of section 11B of the principal Act, as amended by this Act.

(*2*) Every exclusive right to sell or distribute any article or substance in India granted before the 1st day of January, 2005 shall continue to be effective with the same terms and conditions on which it was granted.

(*3*) Without prejudice to any of the provisions of the principal Act, the applications in respect of which exclusive rights have been granted before the 1st day of January, 2005 shall be examined for the grant of patent immediately on the commencement of this Act.

(*4*) All suits relating to infringement of the exclusive right granted before 1st day of January, 2005 shall be dealt with in the same manner as if they were suits concerning infringement of patents under Chapter XVIII of the principal Act.

(*5*) The examination and investigation required as carried out for the grant of exclusive right shall not be deemed in any way to warrant the validity of any grant of exclusive right to sell or distribute, and no liability shall be incurred by the Central Government or any officer thereof by reason of, or in connection with, any such examination or investigation or any report or other proceedings consequent thereon.

Repeal and saving.

Ord. 7 of 2004.

79. (*1*) The Patents (Amendment) Ordinance, 2004 is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act.

THE APPROPRIATION (RAILWAYS) No. 2 ACT, 2005

No. 16 OF 2005

[*7th May*, 2005.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2005-06 for the purposes of Railways.

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

Short title.

1. This Act may be called the Appropriation (Railways) No. 2 Act, 2005.

Issue of Rs. 91237,49,94,000 out of the Consolidated Fund of India for the financial year 2005-06.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule, amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Railways) Vote on Account Act, 2005] to the sum of ninety-one thousand two hundred thirty-seven crores, forty-nine lakhs and ninety-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2005-06, in respect of the services relating to Railways specified in column 2 of the Schedule. 6 of 2005.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	79,30,16,000	..	79,30,16,000
2	Miscellaneous Expenditure (General)	260,00,84,000	..	260,00,84,000
3	General Superintendence and Services on Railways	1902,26,87,000	..	1902,26,87,000
4	Repairs and Maintenance of Permanent Way and Works	3605,44,32,000	*1,00,000*	3605,45,32,000
5	Repairs and Maintenance of Motive Power	1886,67,01,000	*50,000*	1886,67,51,000
6	Repairs and Maintenance of Carriages and Wagons	3776,83,74,000	..	3776,83,74,000
7	Repairs and Maintenance of Plant and Equipment	2042,20,47,000	*3,15,000*	2042,23,62,000
8	Operating Expenses—Rolling Stock and Equipment	3002,20,92,000	..	3002,20,92,000
9	Operating Expenses—Traffic	7330,00,53,000	..	7330,00,53,000
10	Operating Expenses—Fuel	9175,17,56,000	..	9175,17,56,000
11	Staff Welfare and Amenities	1523,93,32,000	..	1523,93,32,000
12	Miscellaneous Working Expenses	1792,20,22,000	*31,50,26,000*	1823,70,48,000
13	Provident Fund, Pension and Other Retirement Benefits	7200,70,47,000	*67,54,000*	7201,38,01,000
14	Appropriation to Funds	13277,48,00,000	..	13277,48,00,000
15	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of Over-Capitalization	3985,50,00,000	..	3985,50,00,000
16	Assets—Acquisition, Construction and Replacement—			
	Revenue	45,00,00,000	..	45,00,00,000
	Other Expenditure			
	Capital	21124,83,06,000	*8,00,00,000*	21132,83,06,000
	Railway Funds	4641,69,00,000	*1,00,00,000*	4642,69,00,000
	Railway Safety Fund	710,77,00,000	*4,00,000*	710,81,00,000
	Special Railway Safety Fund	3833,00,00,000	*1,00,00,000*	3834,00,00,000
	TOTAL	91195,23,49,000	*42,26,45,000*	91237,49,94,000

THE APPROPRIATION (No. 2) ACT, 2005

No. 17 OF 2005

[*7th March,* 2005.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2005-06.

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

Short title.

1. This Act may be called the Appropriation (No. 2) Act, 2005.

Issue of Rs. 1152521,58,00,000 out of the Consolidated Fund of India for the year 2005-06.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 2005] to the sum of eleven lakh fifty-two thousand five hundred and twenty-one crores and fifty-eight lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2005-06 in respect of the services specified in column 2 of the Schedule. 8 of 2005.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Construction of references to Ministries and Departments in the Schedule.

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 15th December, 2004 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

THE SCHEDULE

(*See* sections 2, 3 and 4)

1	2		3		
No. of Vote	Services and purposes		Voted by Parliament	Sums not exceeding Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Cooperation ...	Revenue	4331,90,00,000	..	4331,90,00,000
		Capital	82,80,00,000	*175,13,00,000*	257,93,00,000
2	Department of Agricultural Research and Education	Revenue	1942,00,00,000	..	1942,00,00,000
3	Department of Animal Husbandry and Dairying	Revenue	910,47,00,000	..	910,47,00,000
		Capital	20,22,00,000	..	20,22,00,000
4	Ministry of Agro and Rural Industries	Revenue	944,82,00,000	..	944,82,00,000
		Capital	1,81,00,000	..	1,81,00,000
5	Atomic Energy	Revenue	1836,93,00,000	*20,00,000*	1837,13,00,000
		Capital	1739,20,00,000	*6,50,00,000*	1745,70,00,000
6	Nuclear Power Schemes	Revenue	671,32,00,000	..	671,32,00,000
		Capital	2443,96,00,000	..	2443,96,00,000
7	Department of Chemicals and Petrochemicals	Revenue	748,78,00,000	..	748,78,00,000
		Capital	164,47,00,000	..	164,47,00,000
8	Department of Fertilizers	Revenue	17048,11,00,000	..	17048,11,00,000
		Capital	118,96,00,000	..	118,96,00,000
9	Ministry of Civil Aviation	Revenue	268,54,00,000	..	268,54,00,000
		Capital	365,00,00,000	..	365,00,00,000
10	Ministry of Coal	Revenue	192,07,00,000	..	192,07,00,000
		Capital	25,00,00,000	..	25,00,00,000
11	Ministry of Mines	Revenue	400,61,00,000	*10,00,000*	400,71,00,000
		Capital	41,15,00,000	..	41,15,00,000
12	Department of Commerce	Revenue	1866,65,00,000	*10,00,000*	1866,75,00,000
		Capital	606,00,00,000	..	606,00,00,000
13	Department of Industrial Policy and Promotion	Revenue	634,29,00,000	..	634,29,00,000
		Capital	6,00,00,000	..	6,00,00,000
14	Department of Posts	Revenue	6279,84,00,000	*2,00,000*	6279,86,00,000
		Capital	318,19,00,000	..	318,19,00,000
15	Department of Telecommunications	Revenue	3956,38,00,000	..	3956,38,00,000
		Capital	202,27,00,000	..	202,27,00,000
16	Department of Information Technology	Revenue	876,80,00,000	..	876,80,00,000
		Capital	91,00,00,000	..	91,00,00,000
17	Ministry of Company Affairs	Revenue	113,37,00,000	..	113,37,00,000
		Capital	2,90,00,000	..	2,90,00,000
18	Department of Consumer Affairs	Revenue	155,28,00,000	..	155,28,00,000
		Capital	9,56,00,000	..	9,56,00,000
19	Department of Food and Public Distribution ...	Revenue	26789,23,00,000	*2,00,000*	26789,25,00,000
		Capital	360,06,00,000	..	360,06,00,000
20	Ministry of Culture	Revenue	803,47,00,000	..	803,47,00,000
		Capital	61,80,00,000	..	61,80,00,000
21	Ministry of Defence	Revenue	6885,96,00,000	*26,00,000*	6886,22,00,000
		Capital	529,17,00,000	..	529,17,00,000
22	Defence Pensions	Revenue	12451,74,00,000	*26,00,000*	12452,00,00,000
23	Defence Services — Army	Revenue	32084,37,00,000	*14,33,00,000*	32098,70,00,000
24	Defence Services — Navy	Revenue	6104,62,00,000	*1,33,00,000*	6105,95,00,000
25	Defence Services — Air Force	Revenue	9191,48,00,000	*1,19,00,000*	9192,67,00,000
26	Defence Ordnance Factories	Revenue	1158,24,00,000	*1,20,00,000*	1159,44,00,000
27	Defence Services — Research and Development	Revenue	2824,26,00,000	*22,00,000*	2824,48,00,000
28	Capital Outlay on Defence Services	Capital	34360,28,00,000	*14,86,00,000*	34375,14,00,000
29	Ministry of Development of North Eastern Region	Revenue	1040,17,00,000	..	1040,17,00,000
		Capital	58,56,00,000	..	58,56,00,000
30	Ministry of Environment and Forests	Revenue	1377,27,00,000	..	1377,27,00,000
		Capital	10,92,00,000	..	10,92,00,000
31	Ministry of External Affairs	Revenue	3574,55,00,000	*3,00,000*	3574,58,00,000
		Capital	353,42,00,000	..	353,42,00,000
32	Department of Economic Affairs	Revenue	3303,53,00,000	..	3303,53,00,000
		Capital	2105,00,00,000	..	2105,00,00,000
33	Currency, Coinage and Stamps	Revenue	1120,89,00,000	*55,00,000*	1121,44,00,000
		Capital	304,44,00,000	..	304,44,00,000
34	Payments to Financial Institutions	Revenue	3102,47,00,000	..	3102,47,00,000
		Capital	988,03,00,000	..	988,03,00,000
	CHARGED.— *Interest Payments*	Revenue	..	*137444,86,00,000*	137444,86,00,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
36	Transfers to State and Union territory Governments	Revenue	30045,33,00,000	*25874,41,00,000*	55919,74,00,000
		Capital	..	*1000,00,00,000*	1000,00,00,000
37	Loans to Government Servants, etc.	Capital	475,00,00,000	..	475,00,00,000
	CHARGED.— *Repayment of Debt*	Capital	..	*601477,12,00,000*	601477,12,00,000
39	Department of Expenditure	Revenue	27,82,00,000	..	27,82,00,000
40	Pensions	Revenue	5907,17,00,000	*17,83,00,000*	5925,00,00,000
41	Indian Audit and Accounts Department	Revenue	1170,48,00,000	*36,04,00,000*	1206,52,00,000
		Capital	8,00,00,000	..	8,00,00,000
42	Department of Revenue	Revenue	5374,19,00,000	*2,00,000*	5374,21,00,000
		Capital	5,05,00,000	..	5,05,00,000
43	Direct Taxes	Revenue	1165,98,00,000	*2,00,000*	1166,00,00,000
		Capital	84,00,00,000	..	84,00,00,000
44	Indirect Taxes	Revenue	1458,67,00,000	*1,00,00,000*	1459,67,00,000
		Capital	188,73,00,000	..	188,73,00,000
45	Department of Disinvestment	Revenue	6,70,00,000	..	6,70,00,000
46	Ministry of Food Processing Industries	Revenue	186,55,00,000	..	186,55,00,000
47	Department of Health	Revenue	3847,44,00,000	..	3847,44,00,000
		Capital	406,40,00,000	..	406,40,00,000
48	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	403,98,00,000	..	403,98,00,000
		Capital	2,00,00,000	..	2,00,00,000
49	Department of Family Welfare	Revenue	7769,01,00,000	..	7769,01,00,000
50	Department of Heavy Industry	Revenue	308,80,00,000	..	308,80,00,000
		Capital	560,30,00,000	..	560,30,00,000
51	Department of Public Enterprises	Revenue	32,93,00,000	..	32,93,00,000
52	Ministry of Home Affairs	Revenue	906,95,00,000	*5,00,000*	907,00,00,000
		Capital	39,39,00,000	..	39,39,00,000
53	Cabinet	Revenue	187,37,00,000	*6,00,000*	187,43,00,000
		Capital	3,00,00,000	..	3,00,00,000
54	Police	Revenue	12735,49,00,000	*3,19,00,000*	12738,68,00,000
		Capital	2124,57,00,000	*17,35,00,000*	2141,92,00,000
55	Other Expenditure of the Ministry of Home Affairs	Revenue	1106,98,00,000	*2,00,000*	1107,00,00,000
56	Transfers to Union territory Governments	Revenue	766,05,00,000	..	766,05,00,000
		Capital	72,00,00,000	..	72,00,00,000
57	Department of Elementary Education and Literacy	Revenue	12536,53,00,000	..	12536,53,00,000
58	Department of Secondary Education and Higher Education	Revenue	5800,49,00,000	..	5800,49,00,000
		Capital	1,00,000	..	1,00,000
59	Department of Women and Child Development	Revenue	3931,11,00,000	..	3931,11,00,000
60	Ministry of Information and Broadcasting	Revenue	1329,06,00,000	*3,00,000*	1329,09,00,000
		Capital	273,97,00,000	..	273,97,00,000
61	Ministry of Labour and Employment	Revenue	1311,03,00,000	*2,00,000*	1311,05,00,000
62	Election Commission	Revenue	11,85,00,000	..	11,85,00,000
63	Law and Justice	Revenue	493,98,00,000	..	493,98,00,000
		Capital	1,02,00,000	..	1,02,00,000
	CHARGED. — *Supreme Court of India*	Revenue	..	*38,28,00,000*	38,28,00,000
65	Ministry of Non-Conventional Energy Sources	Revenue	535,33,00,000	..	535,33,00,000
		Capital	70,05,00,000	..	70,05,00,000
66	Ministry of Overseas Indian Affairs	Revenue	32,00,00,000	..	32,00,00,000
		Capital	3,00,00,000	..	3,00,00,000
67	Ministry of Panchayati Raj	Revenue	50,44,00,000	..	50,44,00,000
68	Department of Ocean Development	Revenue	377,00,00,000	..	377,00,00,000
69	Ministry of Parliamentary Affairs	Revenue	5,90,00,000	..	5,90,00,000
70	Ministry of Personnel, Public Grievances and Pensions	Revenue	266,57,00,000	*7,27,00,000*	273,84,00,000
		Capital	21,16,00,000	*9,00,00,000*	30,16,00,000
71	Ministry of Petroleum and Natural Gas	Revenue	3669,00,00,000	..	3669,00,00,000
72	Ministry of Planning	Revenue	106,80,00,000	..	106,80,00,000
73	Ministry of Power	Revenue	1670,57,00,000	..	1670,57,00,000
		Capital	2651,98,00,000	..	2651,98,00,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
	CHARGED. — *Staff, Household and Allowances of the President*	Revenue	..	*17,33,00,000*	17,33,00,000
75	Lok Sabha	Revenue	206,00,00,000	*32,00,000*	206,32,00,000
76	Rajya Sabha	Revenue	94,90,00,000	*23,00,000*	95,13,00,000
	CHARGED.— *Union Public Service Commission*	Revenue	..	*57,68,00,000*	57,68,00,000
78	Secretariat of the Vice-President	Revenue	2,28,00,000	..	2,28,00,000
79	Department of Rural Development	Revenue	22158,58,00,000	..	22158,58,00,000
		Capital	4,79,00,000	..	4,79,00,000
80	Department of Land Resources	Revenue	1399,44,00,000	..	1399,44,00,000
81	Department of Drinking Water Supply	Revenue	4751,42,00,000	..	4751,42,00,000
82	Department of Science and Technology	Revenue	1504,18,00,000	*7,00,000*	1504,25,00,000
		Capital	154,05,00,000	..	154,05,00,000
83	Department of Scientific and Industrial Research	Revenue	1536,03,00,000	..	1536,03,00,000
		Capital	20,97,00,000	..	20,97,00,000
84	Department of Biotechnology	Revenue	456,60,00,000	..	456,60,00,000
		Capital	2,00,00,000	..	2,00,00,000
85	Department of Shipping	Revenue	670,71,00,000	..	670,71,00,000
		Capital	417,46,00,000	..	417,46,00,000
86	Department of Road Transport and Highways	Revenue	8451,63,00,000	*50,00,000*	8452,13,00,000
		Capital	10635,02,00,000	*5,90,00,000*	10640,92,00,000
87	Ministry of Small Scale Industries	Revenue	442,10,00,000	..	442,10,00,000
		Capital	18,20,00,000	..	18,20,00,000
88	Ministry of Social Justice and Empowerment	Revenue	1481,60,00,000	..	1481,60,00,000
		Capital	118,10,00,000	..	118,10,00,000
89	Department of Space	Revenue	2539,76,00,000	*42,00,000*	2540,18,00,000
		Capital	607,89,00,000	*35,00,000*	608,24,00,000
90	Ministry of Statistics and Programme Implementation	Revenue	1817,76,00,000	..	1817,76,00,000
		Capital	22,23,00,000	..	22,23,00,000
91	Ministry of Steel	Revenue	72,53,00,000	..	72,53,00,000
		Capital	17,00,00,000	..	17,00,00,000
92	Ministry of Textiles	Revenue	1541,92,00,000	..	1541,92,00,000
		Capital	469,58,00,000	*75,00,000*	470,33,00,000
93	Ministry of Tourism	Revenue	338,95,00,000	..	338,95,00,000
		Capital	489,25,00,000	..	489,25,00,000
94	Ministry of Tribal Affairs	Revenue	97,13,00,000	*1376,60,00,000*	1473,73,00,000
		Capital	36,01,00,000	..	36,01,00,000
95	Andaman and Nicobar Islands	Revenue	1512,60,00,000	*1,00,000*	1512,61,00,000
		Capital	240,33,00,000	..	240,33,00,000
96	Chandigarh	Revenue	1018,50,00,000	*32,42,00,000*	1050,92,00,000
		Capital	134,49,00,000	*55,00,000*	135,04,00,000
97	Dadra and Nagar Haveli	Revenue	476,09,00,000	..	476,09,00,000
		Capital	39,41,00,000	..	39,41,00,000
98	Daman and Diu	Revenue	257,89,00,000	..	257,89,00,000
		Capital	39,01,00,000	..	39,01,00,000
99	Lakshadweep	Revenue	220,60,00,000	..	220,60,00,000
		Capital	52,35,00,000	..	52,35,00,000
100	Department of Urban Development	Revenue	1605,54,00,000	*24,73,00,000*	1630,27,00,000
		Capital	762,33,00,000	*11,60,00,000*	773,93,00,000
101	Public Works	Revenue	718,32,00,000	*1,00,00,000*	719,32,00,000
		Capital	237,43,00,000	*1,00,00,000*	238,43,00,000
102	Stationery and Printing	Revenue	151,50,00,000	..	151,50,00,000
		Capital	35,00,000	..	35,00,000
103	Ministry of Urban Employment and Poverty Alleviation	Revenue	506,42,00,000	..	506,42,00,000
		Capital	5,61,00,000	..	5,61,00,000
104	Ministry of Water Resources	Revenue	835,57,00,000	..	835,57,00,000
		Capital	60,34,00,000	*3,75,00,000*	64,09,00,000
105	Ministry of Youth Affairs and Sports	Revenue	498,85,00,000	..	498,85,00,000
		Capital	8,14,00,000	..	8,14,00,000
	TOTAL		384843,50,00,000	*767678,08,00,000*	1152521,58,00,000

THE FINANCE ACT, 2005

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

CHAPTER II

RATES OF INCOME-TAX

CHAPTER III

DIRECT TAXES

Income-tax

SECTIONS

SECTIONS

THE FINANCE ACT, 2005

No. 18 OF 2005

[13*th May*, 2005.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2005-2006.

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

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Finance Act, 2005.

(*2*) Save as otherwise provided in this Act, sections 2 to 64 shall be deemed to have come into force on the 1st day of April, 2005.

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. (*1*) Subject to the provisions of sub-sections (*2*) and (*3*), for the assessment year commencing on the 1st day of April, 2005, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) shall be increased by a surcharge for purposes of the Union calculated in each case in the manner provided therein.

43 of 1961.

(*2*) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds fifty thousand rupees, then,—

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) [that is to say, as if the net agricultural income were comprised in the total income after the first fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(*b*) the income-tax chargeable shall be calculated as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(*iii*) the amount of income-tax determined in accordance with sub-clause (*i*) shall be reduced by the amount of income-tax determined in accordance with sub-clause (*ii*) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that the amount of income-tax so arrived at, as reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, shall be increased by a surcharge for purposes of the Union calculated in each case in the manner provided in that Paragraph and the sum so arrived at shall be the income-tax in respect of the total income.

(*3*) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 shall be increased by a surcharge for purposes of the Union as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115E and 115JB of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge for purposes of the Union, calculated,—

(*a*) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such income-tax where the total income exceeds eight hundred and fifty thousand rupees;

(*b*) in the case of every co-operative society, firm, local authority and company, at the rate of two and one-half per cent. of such income-tax;

(*c*) in the case of every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, at the rate of ten per cent. of such income-tax.

(*4*) In cases in which tax has to be charged and paid under section 115-O or sub-section (*2*) of section 115R of the Income-tax Act, the tax shall be charged and paid at the rate as specified in those sections and shall be increased by a surcharge for purposes of the Union, calculated at the rate of ten per cent. of such tax.

(*5*) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased, by a surcharge for purposes of the Union, calculated in each case, in the manner provided therein.

(*6*) In cases in which tax has to be deducted under sections 194C, 194E, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge for purposes of the Union, calculated,—

(*a*) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten lakh rupees;

(*b*) in the case of every firm, artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, and domestic company, at the rate of ten per cent. of such tax;

(*c*) in the case of every company, other than domestic company, at the rate of two and one-half per cent. of such tax.

(*7*) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased, by a surcharge for purposes of the Union, calculated in the manner provided therein.

(*8*) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge for purposes of the Union, calculated,—

(*a*) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such tax where the amount or the aggregate of such amounts collected, and subject to the collection, exceeds ten lakh rupees;

(*b*) in the case of every firm, artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, and domestic company, at the rate of ten per cent. of such tax;

(*c*) in the case of every company, other than domestic company, at the rate of two and one-half per cent. of such tax.

(*9*) Subject to the provisions of sub-section (*10*), in cases in which income-tax has to be charged under sub-section (*4*) of section 172 or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act shall be increased by a surcharge for purposes of the Union, calculated in each case in the manner provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or Chapter XII-H or section 115JB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge for purposes of the Union as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115E, 115JB and 115WA of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge for purposes of the Union, calculated,—

(*a*) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of "advance tax" where the total income exceeds ten lakh rupees;

(*b*) in the case of every firm, artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, and domestic company, at the rate of ten per cent. of such "advance tax";

(*c*) in the case of every company, other than domestic company, at the rate of two and one-half per cent. of such "advance tax".

(*10*) In cases to which, Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds one lakh rupees, then, in charging income-tax under sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(*b*) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of one lakh rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(*iii*) the amount of income-tax or "advance tax" determined in accordance with sub-clause (*i*) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (*ii*) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty-five years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh rupees", the words "one lakh thirty-five thousand rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh rupees" the words "one lakh eighty-five thousand rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act, shall be increased by a surcharge for purposes of the Union calculated in each case, in the manner provided therein.

(*11*) The amount of income-tax as specified in sub-sections (*1*) to (*10*) and as increased by a surcharge for purposes of the Union calculated in the manner provided therein, shall be further increased by an additional surcharge for purposes of the Union, to be called the "Education Cess on income-tax", so as to fulfil the commitment of the Government to provide and finance universalised quality basic education, calculated at the rate of two per cent. of such income-tax and surcharge.

(*12*) For the purposes of this section and the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment

year commencing on the 1st day of April, 2005, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(*b*) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(*c*) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(*d*) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 2.

3. In section 2 of the Income-tax Act, with effect from the 1st day of April, 2006,–

(*a*) in clause (*7*), in sub-clause (*a*), for the words "assessment of his income", the words "assessment of his income or assessment of fringe benefits" shall be substituted;

(*b*) after clause (*23A*), the following clause shall be inserted, namely:–

'(*23B*) "fringe benefits" means any fringe benefits referred to in section 115WB;';

(*c*) in clause (*42A*), in the proviso, after the words, brackets, figures and letter "clause (*23D*) of section 10", the words "or a zero coupon bond" shall be inserted;

(*d*) in clause (*43*), after the words "the aforesaid date", the words, figures and letters "and in relation to the assessment year commencing on the 1st day of April, 2006, and any subsequent assessment year includes the fringe benefit tax payable under section 115WA" shall be inserted;

(*e*) in clause (*47*), after sub-clause (*iv*), the following sub-clause shall be inserted, namely:–

"(*iva*) the maturity or redemption of a zero coupon bond; or";

(*f*) after clause (*47*) and the *Explanation* relating thereto, the following shall be inserted, namely:–

'(*48*) "zero coupon bond" means a bond–

(*a*) issued by any infrastructure capital company or infrastructure capital fund or public sector company on or after the 1st day of June, 2005;

(*b*) in respect of which no payment and benefit is received or receivable before maturity or redemption from infrastructure capital company or infrastructure capital fund or public sector company; and

(*c*) which the Central Government may, by notification in the Official Gazette, specify in this behalf.

Explanation.—For the purposes of this clause, the expressions "infrastructure capital company" and "infrastructure capital fund" shall have the same meanings respectively assigned to them in clauses (*a*) and (*b*) of *Explanation 1* to clause (*23G*) of section 10.';

Amendment of section 10.

4. In section 10 of the Income-tax Act, with effect from the 1st day of April, 2006,–

(*a*) in clause (*4*), in sub-clause (*ii*), the second proviso shall be omitted;

(*b*) in clause (*6BB*), for the words, figures and letters "entered into after the 31st day of March, 2005", the words, figures and letters "entered into after the 30th day of September, 2005" shall be substituted;

(*c*) in clause (*10D*), in sub-clause (*c*), in the second proviso, for the words, brackets, figures and letter "*Explanation* to sub-section (*2A*) of section 88", the words, brackets, figures and letters "*Explanation* to sub-section (*3*) of section 80C or the *Explanation* to sub-section (*2A*) of section 88, as the case may be" shall be substituted;

(*d*) in clause (*15*), in sub-clause (*iv*), in item (*fa*), the words, figures and letters "before the 1st day of April, 2005" shall be omitted;

(*e*) in clause (*15A*), in the proviso, for the words, figures and letters "the 1st day of April, 2005", the words, figures and letters "the 1st day of October, 2005" shall be substituted.

Amendment of section 10A.

5. In section 10A of the Income-tax Act, in sub-section (*1A*), after clause (*ii*), the following proviso shall be inserted with effect from the 1st day of April, 2006, namely:–

"Provided that no deduction under this section shall be allowed to an assessee who does not furnish a return of his income on or before the due date specified under sub-section (*1*) of section 139.".

Amendment of section 16.

6. In section 16 of the Income-tax Act, clause (*i*) shall be omitted with effect from the 1st day of April, 2006.

Amendment of section 17.

7. In section 17 of the Income-tax Act, in clause (*2*), for sub-clause (*vi*), the following sub-clause shall be substituted, with effect from the 1st day of April, 2006, namely:–

"(*vi*) the value of any other fringe benefit or amenity (excluding the fringe benefits chargeable to tax under Chapter XII-H) as may be prescribed:".

Amendment of section 32.

8. In section 32 of the Income-tax Act, in sub-section (*1*),—

(*a*) for clause (*iia*), the following clause shall be substituted with effect from the 1st day of April, 2006, namely:—

'(*iia*) in the case of any new machinery or plant (other than ships and aircraft), which has been acquired and installed after the 31st day of March, 2005, by an assessee engaged in the business of manufacture or production of any article or thing, a further sum equal to twenty per cent. of the actual cost of such machinery or plant shall be allowed as deduction under clause (*ii*):

Provided that no deduction shall be allowed in respect of–

(*A*) any machinery or plant which, before its installation by the assessee, was used either within or outside India by any other person; or

(*B*) any machinery or plant installed in any office premises or any residential accommodation, including accommodation in the nature of a guest-house; or

(*C*) any office appliances or road transport vehicles; or

(*D*) any machinery or plant, the whole of the actual cost of which is allowed as a deduction (whether by way of depreciation or otherwise) in computing the income chargeable under the head "Profits and gains of business or profession" of any one previous year;';

(*b*) in clause (*iii*), in the *Explanation*, in clause (*2*), for the words "an Indian company", the words, brackets, letter and figures "an Indian company or in a scheme of amalgamation of a banking company, as referred to in clause (*c*) of section 5 of the Banking Regulation Act, 1949 with a banking institution as referred to in sub-section (*15*) of section 45 of the said Act, sanctioned and brought into force by the Central Government under sub-section (*7*) of section 45 of that Act, of any asset by the banking company to the banking institution" shall be substituted. 10 of 1949.

Amendment of section 33AC.

9. In section 33AC of the Income-tax Act, in sub-section (*4*), for the words "such sale proceeds", the words, brackets, letter and figure "so much of such sale proceeds which represent the amount credited to the reserve account and utilised for the purposes mentioned in clause (*c*) of sub-section (*3*)" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2004.

10. In section 35 of the Income-tax Act, in sub-section (*2AB*), in clause (*5*), for the figures, letters and words "31st day of March, 2005", the figures, letters and words "31st day of March, 2007" shall be substituted with effect from the 1st day of April, 2006. Amendment of section 35.

11. In section 35DDA of the Income-tax Act, in sub-section (*1*), for the words "at the time of his voluntary retirement", the words "in connection with his voluntary retirement" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2004. Amendment of section 35DDA.

12. In section 36 of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of April, 2006,— Amendment of section 36.

(*a*) after clause (*iii*), the following shall be inserted, namely:—

'(*iiia*) the *pro rata* amount of discount on a zero coupon bond having regard to the period of life of such bond calculated in the manner as may be prescribed.

Explanation.—For the purposes of this clause, the expressions—

(*i*) "discount" means the difference between the amount received or receivable by the infrastructure capital company or infrastructure capital fund or public sector company issuing the bond and the amount payable by such company or fund or public sector company on maturity or redemption of such bond;

(*ii*) "period of life of the bond" means the period commencing from the date of issue of the bond and ending on the date of the maturity or redemption of such bond;

(*iii*) "infrastructure capital company" and "infrastructure capital fund" shall have the same meanings respectively assigned to them in clauses (*a*) and (*b*) of *Explanation 1* to clause (*23G*) of section 10;';

(*b*) after clause (*xii*), the following shall be inserted, namely:—

'(*xiii*) any amount of banking cash transaction tax paid by the assessee during the previous year on the taxable banking transactions entered into by him.

Explanation.–For the purposes of this clause, the expressions "banking cash transaction tax" and "taxable banking transaction" shall have the same meanings respectively assigned to them under Chapter VII of the Finance Act, 2005.'.

13. In section 40 of the Income-tax Act, in clause (*a*), after sub-clause (*ib*), the following sub-clause shall be inserted with effect from the 1st day of April, 2006, namely:— Amendment of section 40.

"(*ic*) any sum paid on account of fringe benefit tax under Chapter XII-H;".

14. In section 43 of the Income-tax Act, in clause (*5*), with effect from the 1st day of April, 2006,— Amendment of section 43.

(*A*) in the proviso,–

(*i*) in clause (*c*), the word "or" shall be inserted at the end;

(*ii*) after clause (*c*), as so amended, the following clause shall be inserted, namely:–

"(*d*) an eligible transaction in respect of trading in derivatives referred to in clause (*aa*) of section 2 of the Securities Contracts (Regulation) Act, 1956 carried out in a recognised stock exchange;";

42 of 1956.

(*B*) after the proviso, the following *Explanation* shall be inserted, namely:–

'*Explanation*.–For the purposes of this clause, the expressions—

(*i*) "eligible transaction" means any transaction,–

(*A*) carried out electronically on screen-based systems through a stock broker or sub-broker or such other intermediary registered under section 12 of the Securities and Exchange Board of India Act, 1992 in accordance with the provisions of the Securities Contracts (Regulation) Act, 1956 or the Securities and Exchange Board of India Act, 1992 or the Depositories Act, 1996 and the rules, regulations or bye-laws made or directions issued under those Acts or by banks or mutual funds on a recognised stock exchange; and

15 of 1992.
42 of 1956.
22 of 1996.

(*B*) which is supported by a time stamped contract note issued by such stock broker or sub-broker or such other intermediary to every client indicating in the contract note the unique client identity number allotted under any Act referred to in sub-clause (*A*) and permanent account number allotted under this Act;

(*ii*) "recognised stock exchange" means a recognised stock exchange as referred to in clause (*f*) of section 2 of the Securities Contracts (Regulation) Act, 1956 and which fulfils such conditions as may be prescribed and notified by the Central Government for this purpose.'. 42 of 1956.

Amendment of section 47.

15. In section 47 of the Income-tax Act, after clause (*via*), the following clause shall be inserted, namely:–

'(*viaa*) any transfer, in a scheme of amalgamation of a banking company with a banking institution sanctioned and brought into force by the Central Government under sub-section (*7*) of section 45 of the Banking Regulation Act, 1949, of a capital asset by the banking company to the banking institution. 10 of 1949.

Explanation.—For the purposes of this clause,—

(*i*) "banking company" shall have the same meaning assigned to it in clause (*c*) of section 5 of the Banking Regulation Act, 1949; 10 of 1949.

(*ii*) "banking institution" shall have the same meaning assigned to it in sub-section (*15*) of section 45 of the Banking Regulation Act, 1949;'. 10 of 1949.

Amendment of section 49.

16. In section 49 of the Income-tax Act, in sub-section (*1*), in clause (*iii*), in sub-clause (*e*), after the words, brackets, figures and letter "or clause (*via*)", the words, brackets, figures and letters "or clause (*viaa*)" shall be inserted.

Amendment of section 54EC.

17. In section 54EC of the Income-tax Act, for sub-section (*3*), the following sub-section shall be substituted with effect from the 1st day of April, 2006, namely:–

"(*3*) Where the cost of the long-term specified asset has been taken into account for the purposes of clause (*a*) or clause (*b*) of sub-section (*1*),–

(*a*) a deduction from the amount of income-tax with reference to such cost shall not be allowed under section 88 for any assessment year ending before the 1st day of April, 2006;

(*b*) a deduction from the income with reference to such cost shall not be allowed under section 80C for any assessment year beginning on or after the 1st day of April, 2006.".

Amendment of section 54ED.

18. In section 54ED of the Income-tax Act, for sub-section (*3*), the following sub-section shall be substituted with effect from the 1st day of April, 2006, namely:–

"(*3*) Where the cost of the specified equity shares has been taken into account for the purposes of clause (*a*) or clause (*b*) of sub-section (*1*),–

(*a*) a deduction from the amount of income-tax with reference to such cost shall not be allowed under section 88 for any assessment year ending before the 1st day of April, 2006;

(*b*) a deduction from the income with reference to such cost shall not be allowed under section 80C for any assessment year beginning on or after the 1st day of April, 2006.".

Insertion of new section 72AA.

Provisions relating to carry forward and set-off of accumulated loss and unabsorbed depreciation allowance in scheme of amalgamation of banking company in certain cases.

19. After section 72A of the Income-tax Act, the following section shall be inserted, namely:–

'72AA. Notwithstanding anything contained in sub-clauses (*i*) to (*iii*) of clause (*1B*) of section 2 or section 72A, where there has been an amalgamation of a banking company with any other banking institution under a scheme sanctioned and brought into force by the Central Government under sub-section (*7*) of section 45 of the Banking Regulation Act, 1949, the accumulated loss and the unabsorbed depreciation of such banking company shall be deemed to be the loss or, as the case may be, allowance for depreciation of such banking institution for the previous year in which the scheme of amalgamation was brought into force and other provisions of this Act relating to set-off and carry forward of loss and allowance for depreciation shall apply accordingly. 10 of 1949.

Explanation.–For the purposes of this section,—

(*i*) "accumulated loss" means so much of the loss of the amalgamating banking company under the head "Profits and gains of business or profession" (not being a loss sustained in a speculation business) which such amalgamating banking company, would have been entitled to carry forward and set-off under the provisions of section 72 if the amalgamation had not taken place;

(*ii*) "banking company" shall have the same meaning assigned to it in clause (*c*) of section 5 of the Banking Regulation Act, 1949; 10 of 1949.

(*iii*) "banking institution" shall have the same meaning assigned to it in sub-section (*15*) of section 45 of the Banking Regulation Act, 1949; 10 of 1949.

(*iv*) "unabsorbed depreciation" means so much of the allowance for depreciation of the amalgamating banking company which remains to be allowed and which would have been allowed to such banking company if amalgamation had not taken place.'.

20. In section 73 of the Income-tax Act, in sub-section (*4*), for the words "eight assessment years", the words "four assessment years" shall be substituted with effect from the 1st day of April, 2006. Amendment of section 73.

21. After section 80B of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2006, namely:— Insertion of new section 80C. Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.

'80C. (*1*) In computing the total income of an assessee, being an individual or a Hindu undivided family, there shall be deducted, in accordance with and subject to the provisions of this section, the whole of the amount paid or deposited in the previous year, being the aggregate of the sums referred to in sub-section (*2*), as does not exceed one lakh rupees.

(*2*) The sums referred to in sub-section (*1*) shall be any sums paid or deposited in the previous year by the assessee—

(*i*) to effect or to keep in force an insurance on the life of persons specified in sub-section (*4*);

(*ii*) to effect or to keep in force a contract for a deferred annuity, not being an annuity plan referred to in clause (*xii*), on the life of persons specified in sub-section (*4*):

Provided that such contract does not contain a provision for the exercise by the insured of an option to receive a cash payment in lieu of the payment of the annuity;

(*iii*) by way of deduction from the salary payable by or on behalf of the Government to any individual being a sum deducted in accordance with the conditions of his service, for the purpose of securing to him a deferred annuity or making provision for his spouse or children, in so far as the sum so deducted does not exceed one-fifth of the salary;

(*iv*) as a contribution by an individual to any provident fund to which the Provident Funds Act, 1925, applies; 19 of 1925.

(*v*) as a contribution to any provident fund set up by the Central Government and notified by it in this behalf in the Official Gazette, where such contribution is to an account standing in the name of any person specified in sub-section (*4*);

(*vi*) as a contribution by an employee to a recognised provident fund;

(*vii*) as a contribution by an employee to an approved superannuation fund;

(*viii*) as subscription to any such security of the Central Government or any such deposit scheme as that Government may, by notification in the Official Gazette, specify in this behalf;

(*ix*) as subscription to any such savings certificate as defined in clause (*c*) of section 2 of the Government Savings Certificates Act, 1959, as the Central Government may, by notification in the Official Gazette, specify in this behalf; 46 of 1959.

(*x*) as a contribution, in the name of any person specified in sub-section (*4*), for participation in the Unit-linked Insurance Plan, 1971 (hereafter in this section referred to as the Unit-linked Insurance Plan) specified in Schedule II of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002; 58 of 2002.

(*xi*) as a contribution in the name of any person specified in sub-section (*4*) for participation in any such unit-linked insurance plan of the LIC Mutual Fund notified under clause (*23D*) of section 10, as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(*xii*) to effect or to keep in force a contract for such annuity plan of the Life Insurance Corporation or any other insurer as the Central Government may, by notification in the Official Gazette, specify;

(*xiii*) as subscription to any units of any Mutual Fund notified under clause (*23D*) of section 10 or from the Administrator or the specified company under any plan formulated in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(*xiv*) as a contribution by an individual to any pension fund set up by any Mutual Fund notified under clause (*23D*) of section 10 or by the Administrator or the specified company, as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(*xv*) as subscription to any such deposit scheme of, or as a contribution to any such pension fund set up by, the National Housing Bank established under section 3 of the National Housing Bank Act, 1987 (hereafter in this section referred to as the National Housing Bank), as the Central Government may, by notification in the Official Gazette, specify in this behalf; 53 of 1987.

(*xvi*) as subscription to any such deposit scheme of—

(*a*) a public sector company which is engaged in providing long-term finance for construction or purchase of houses in India for residential purposes; or

(*b*) any authority constituted in India by or under any law enacted either for the purpose of dealing with and satisfying the need for housing accommodation or for the purpose of planning, development or improvement of cities, towns and villages, or for both,

as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(*xvii*) as tuition fees (excluding any payment towards any development fees or donation or payment of similar nature), whether at the time of admission or thereafter,—

(*a*) to any university, college, school or other educational institution situated within India;

(*b*) for the purpose of full-time education of any of the persons specified in sub-section (*4*);

(*xviii*) for the purposes of purchase or construction of a residential house property the income from which is chargeable to tax under the head "Income from house property" (or which would, if it had not been used for the assessee's own residence, have been chargeable to tax under that head), where such payments are made towards or by way of—

(*a*) any instalment or part payment of the amount due under any self-financing or other scheme of any development authority, housing board or other authority engaged in the construction and sale of house property on ownership basis; or

(*b*) any instalment or part payment of the amount due to any company or co-operative society of which the assessee is a shareholder or member towards the cost of the house property allotted to him; or

(*c*) repayment of the amount borrowed by the assessee from—

(*1*) the Central Government or any State Government, or

(*2*) any bank, including a co-operative bank, or

(*3*) the Life Insurance Corporation, or

(*4*) the National Housing Bank, or

(*5*) any public company formed and registered in India with the main object of carrying on the business of providing long-term finance for construction or purchase of houses in India for residential purposes which is eligible for deduction under clause (*viii*) of sub-section (*1*) of section 36, or

(*6*) any company in which the public are substantially interested or any co-operative society, where such company or co-operative society is engaged in the business of financing the construction of houses, or

(*7*) the assessee's employer where such employer is an authority or a board or a corporation or any other body established or constituted under a Central or State Act, or

(*8*) the assessee's employer where such employer is a public company or a public sector company or a university established by law or a college affiliated to such university or a local authority or a co-operative society; or

(*d*) stamp duty, registration fee and other expenses for the purpose of transfer of such house property to the assessee,

but shall not include any payment towards or by way of—

(*A*) the admission fee, cost of share and initial deposit which a shareholder of a company or a member of a co-operative society has to pay for becoming such shareholder or member; or

(*B*) the cost of any addition or alteration to, or renovation or repair of, the house property which is carried out after the issue of the completion certificate in respect of the house property by the authority competent to issue such certificate or after the house property or any part thereof has either been occupied by the assessee or any other person on his behalf or been let out; or

(*C*) any expenditure in respect of which deduction is allowable under the provisions of section 24;

(*xix*) as subscription to equity shares or debentures forming part of any eligible issue of capital approved by the Board on an application made by a public company or as subscription to any eligible issue of capital by any public financial institution in the prescribed form.

Explanation.—For the purposes of this clause,—

(*i*) "eligible issue of capital" means an issue made by a public company formed and registered in India or a public financial institution and the entire proceeds of the issue are utilised wholly and exclusively for the purposes of any business referred to in sub-section (*4*) of section 80-IA;

(*ii*) "public company" shall have the meaning assigned to it in section 3 of the Companies Act, 1956; 1 of 1956.

(*iii*) "public financial institution" shall have the meaning assigned to it in section 4A of the Companies Act, 1956; 1 of 1956.

(*xx*) as subscription to any units of any mutual fund referred to in clause (*23D*) of section 10 and approved by the Board on an application made by such mutual fund in the prescribed form:

Provided that this clause shall apply if the amount of subscription to such units is subscribed only in the eligible issue of capital of any company.

Explanation.—For the purposes of this clause "eligible issue of capital" means an issue referred to in clause (*i*) of the *Explanation* to clause (*xix*) of sub-section (*2*).

(*3*) The provisions of sub-section (*2*) shall apply only to so much of any premium or other payment made on an insurance policy other than a contract for a deferred annuity as is not in excess of twenty per cent. of the actual capital sum assured.

Explanation.—In calculating any such actual capital sum assured, no account shall be taken—

(*i*) of the value of any premiums agreed to be returned, or

(*ii*) of any benefit by way of bonus or otherwise over and above the sum actually assured, which is to be or may be received under the policy by any person.

(*4*) The persons referred to in sub-section (*2*) shall be the following, namely:—

(*a*) for the purposes of clauses (*i*), (*v*), (*x*) and (*xi*) of that sub-section,—

(*i*) in the case of an individual, the individual, the wife or husband and any child of such individual, and

(*ii*) in the case of a Hindu undivided family, any member thereof;

(*b*) for the purposes of clause (*ii*) of that sub-section, in the case of an individual, the individual, the wife or husband and any child of such individual;

(*c*) for the purposes of clause (*xvii*) of that sub-section, in the case of an individual, any two children of such individual.

(*5*) Where, in any previous year, an assessee—

(*i*) terminates his contract of insurance referred to in clause (*i*) of sub-section (*2*), by notice to that effect or where the contract ceases to be in force by reason of failure to pay any premium, by not reviving contract of insurance,—

(*a*) in case of any single premium policy, within two years after the date of commencement of insurance; or

(*b*) in any other case, before premiums have been paid for two years; or

(*ii*) terminates his participation in any unit-linked insurance plan referred to in clause (*x*) or clause (*xi*) of sub-section (*2*), by notice to that effect or where he ceases to participate by reason of failure to pay any contribution, by not reviving his participation, before contributions in respect of such participation have been paid for five years; or

(*iii*) transfers the house property referred to in clause (*xviii*) of sub-section (*2*) before the expiry of five years from the end of the financial year in which possession of such property is obtained by him, or receives back, whether by way of refund or otherwise, any sum specified in that clause,

then,—

(*a*) no deduction shall be allowed to the assessee under sub-section (*1*) with reference to any of the sums, referred to in clauses (*i*), (*x*), (*xi*) and (*xviii*) of sub-section (*2*), paid in such previous year; and

(*b*) the aggregate amount of the deductions of income so allowed in respect of the previous year or years preceding such previous year, shall be deemed to be the income of the assessee of such previous year and shall be liable to tax in the assessment year relevant to such previous year.

(*6*) If any equity shares or debentures, with reference to the cost of which a deduction is allowed under sub-section (*1*), are sold or otherwise transferred by the assessee to any person at any time within a period of three years from the date of their acquisition, the aggregate amount of the deductions of income so allowed in respect of such equity shares or debentures in the previous year or years preceding the previous year in which such sale or transfer has taken place shall be deemed to be the income of the assessee of such previous year and shall be liable to tax in the assessment year relevant to such previous year.

Explanation.—A person shall be treated as having acquired any shares or debentures on the date on which his name is entered in relation to those shares or debentures in the register of members or of debenture-holders, as the case may be, of the public company.

(*7*) For the purposes of this section,—

(*a*) the insurance, deferred annuity, provident fund and superannuation fund referred to in clauses (*i*) to (*vii*);

(*b*) unit-linked insurance plan and annuity plan referred to in clauses (*xii*) to (*xiiia*);

(*c*) pension fund and subscription to deposit scheme referred to in clauses (*xiiic*) to (*xiva*);

(*d*) amount borrowed for purchase or construction of a residential house referred to in clause (*xv*),

of sub-section (*2*) of section 88 shall be eligible for deduction under the corresponding provisions of this section and the deduction shall be allowed in accordance with the provisions of this section.

(*8*) In this section,—

(*i*) "Administrator" means the Administrator as referred to in clause (*a*) of section 2 of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002; 58 of 2002.

(*ii*) "contribution" to any fund shall not include any sums in repayment of loan;

(*iii*) "insurance" shall include—

(*a*) a policy of insurance on the life of an individual or the spouse or the child of such individual or a member of a Hindu undivided family securing the payment of specified sum on the stipulated date of maturity, if such person is alive on such date notwithstanding that the policy of insurance provides only for the return of premiums paid (with or without any interest thereon) in the event of such person dying before the said stipulated date;

(*b*) a policy of insurance effected by an individual or a member of a Hindu undivided family for the benefit of a minor with the object of enabling the minor, after he has attained majority to secure insurance on his own life by adopting the policy and on his being alive on a date (after such adoption) specified in the policy in this behalf;

(*iv*) "Life Insurance Corporation" means the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956; 31 of 1956.

(*v*) "public company" shall have the same meaning as in section 3 of the Companies Act, 1956; 1 of 1956.

(*vi*) "security" means a Government security as defined in clause (*2*) of section 2 of the Public Debt Act, 1944; 18 of 1944.

(*vii*) "specified company" means a company as referred to in clause (*h*) of section 2 of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002; 58 of 2002.

(*viii*) "transfer" shall be deemed to include also the transactions referred to in clause (*f*) of section 269UA.'.

Amendment of section 80CCC.

22. In section 80CCC of the Income tax Act, for sub-section (*3*), the following sub-section shall be substituted with effect from the 1st day of April, 2006, namely:—

"(*3*) Where any amount paid or deposited by the assessee has been taken into account for the purposes of this section,—

(*a*) a rebate with reference to such amount shall not be allowed under section 88 for any assessment year ending before the 1st day of April, 2006;

(*b*) a deduction with reference to such amount shall not be allowed under section 80C for any assessment year beginning on or after the 1st day of April, 2006.".

Amendment of section 80CCD.

23. In section 80CCD of the Income-tax Act, for sub-section (*4*), the following sub-section shall be substituted with effect from the 1st day of April, 2006, namely:—

"(*4*) Where any amount paid or deposited by the assessee has been allowed as a deduction under sub-section (*1*),—

(*a*) no rebate with reference to such amount shall be allowed under section 88 for any assessment year ending before the 1st day of April, 2006;

(*b*) no deduction with reference to such amount shall be allowed under section 80C for any assessment year beginning on or after the 1st day of April, 2006.".

Insertion of new section 80 CCE.

24. After section 80CCD of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2006, namely:—

Limit on deductions under sections 80C, 80CCC and 80CCD.

"80CCE. The aggregate amount of deductions under section 80C, section 80CCC and section 80CCD shall not, in any case, exceed one lakh rupees.".

Substitution of new section for section 80E.

25. For section 80E of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 2006, namely:—

Deduction in respect of interest on loan taken for higher education.

'80E. (*1*) In computing the total income of an assessee, being an individual, there shall be deducted, in accordance with and subject to the provisions of this section, any amount paid by him in the previous year, out of his income chargeable to tax, by way of interest on loan taken by him from any financial institution or any approved charitable institution for the purpose of pursuing his higher education.

(*2*) The deduction specified in sub-section (*1*) shall be allowed in computing the total income in respect of the initial assessment year and seven assessment years immediately succeeding the initial assessment year or until the interest referred to in sub-section (*1*) is paid by the assessee in full, whichever is earlier.

(*3*) For the purposes of this section,—

(*a*) "approved charitable institution" means an institution specified in, or, as the case may be, an institution established for charitable purposes and notified by the Central Government under clause (*23C*) of section 10 or an institution referred to in clause (*a*) of sub-section (*2*) of section 80G;

(*b*) "financial institution" means a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution referred to in section 51 of that Act); or any other financial institution which the Central Government may, by notification in the Official Gazette, specify in this behalf; 10 of 1949.

(*c*) "higher education" means full-time studies for any graduate or post-graduate course in engineering, medicine, management or for post-graduate course in applied sciences or pure sciences including mathematics and statistics;

(*d*) "initial assessment year" means the assessment year relevant to the previous year, in which the assessee starts paying the interest on the loan.'.

Amendment of section 80-IA.

26. In section 80-IA of the Income-tax Act, in sub-section (*4*), in clause (*i*), in sub-clause (*a*), after the words "consortium of such companies", the words "or by an authority or a board or a corporation or any other body established or constituted under any Central or State Act" shall be inserted with effect from the 1st day of April, 2006.

27. In section 80-IB of the Income-tax Act, with effect from the 1st day of April, 2006,— Amendment of section 80-IB.

(*a*) in sub-section (*4*), in the fourth proviso, for the figures, letters and words "31st day of March, 2005", the figures, letters and words "31st day of March, 2007" shall be substituted;

(*b*) in sub-section (*8A*), in clause (*iii*), for the figures, letters and words "1st day of April, 2005", the figures, letters and words "1st day of April, 2007" shall be substituted.

28. Section 80L of the Income-tax Act shall be omitted with effect from the 1st day of April, 2006. Omission of section 80L.

29. In section 88 of the Income-tax Act, after sub-section (*8*), the following sub-section shall be inserted with effect from the 1st day of April, 2006, namely:— Amendment of section 88.

"(*9*) No deduction from the amount of income-tax shall be allowed under this section to an assessee, being an individual or a Hindu undivided family for the assessment year beginning on the 1st day of April, 2006 and subsequent years.".

30. Section 88B of the Income-tax Act shall be omitted with effect from the 1st day of April, 2006. Omission of section 88B.

31. Section 88C of the Income-tax Act shall be omitted with effect from the 1st day of April, 2006. Omission of section 88C.

32. Section 88D of the Income-tax Act shall be omitted with effect from the 1st day of April, 2006. Omission of section 88D.

33. In section 112 of the Income-tax Act, in sub-section (*1*), in the proviso occurring below clause (*d*), after the words "being listed securities or unit", the words "or zero coupon bond" shall be inserted with effect from the 1st day of April, 2006. Amendment of section 112.

34. In section 115A of the Income-tax Act, in sub-section (*1*), in clause (*b*), with effect from the 1st day of April, 2006,— Amendment of section 115A.

(*i*) in sub-clause (*A*), for the words, figures and letters "agreement made after the 31st day of May, 1997", the words, figures and letters "agreement made after the 31st day of May, 1997 but before the 1st day of June, 2005" shall be substituted;

(*ii*) after sub-clause (*A*), the following sub-clause shall be inserted, namely:—

"(*AA*) the amount of income-tax calculated on the income by way of royalty, if any, included in the total income, at the rate of ten per cent. if such royalty is received in pursuance of an agreement made on or after the 1st day of June, 2005;";

(*iii*) in sub-clause (*B*), for the words, figures and letters "agreement made after the 31st day of May, 1997; and", the words, figures and letters "agreement made after the 31st day of May, 1997 but before the 1st day of June, 2005;" shall be substituted;

(*iv*) after sub-clause (*B*), the following sub-clause shall be inserted, namely:—

"(*BB*) the amount of income-tax calculated on the income by way of fees for technical services, if any, included in the total income, at the rate of ten per cent. if such fees for technical services are received in pursuance of an agreement made on or after the 1st day of June, 2005; and".

35. In section 115JAA of the Income-tax Act, with effect from the 1st day of April, 2006,— Amendment of section115JAA.

(*a*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Where any amount of tax is paid under sub-section (*1*) of section 115JB by an assessee, being a company for the assessment year commencing on the 1st day of April, 2006 and any subsequent assessment year, then, credit in respect of tax so paid shall be allowed to him in accordance with the provisions of this section.";

(*b*) in sub-section (*2*), for the words, brackets, figures and letters "under sub-section (*1*) of section 115JA", the words, brackets, figures and letters "under sub-

section (*1*) of section 115JA or under sub-section (*1*) of section 115JB, as the case may be," shall be substituted.

Amendment of section 115VD.

36. In section 115VD of the Income-tax Act, clause (*vii*) shall be omitted with effect from the 1st day of April, 2006.

Insertion of new Chapter XII-H.

37. After Chapter XII-G of the Income-tax Act, the following Chapter shall be inserted with effect from the 1st day of April, 2006, namely:—

'CHAPTER XII–H

INCOME-TAX ON FRINGE BENEFITS

A.–Meaning of certain expressions

Definitions.

115W. In this Chapter, unless the context otherwise requires,—

(*a*) "employer" means,—

(*i*) a company;

(*ii*) a firm;

(*iii*) an association of persons or a body of individuals, whether incorporated or not, but excluding any fund or trust or institution eligible for exemption under clause (*23C*) of section 10 or registered under section 12AA;

(*iv*) a local authority; and

(*v*) every artificial juridical person, not falling within any of the preceding sub-clauses;

(*b*) "fringe benefit tax" or "tax" means the tax chargeable under section 115WA.

B.–Basis of charge

Charge of fringe benefit tax.

115WA. (*1*) In addition to the income-tax charged under this Act, there shall be charged for every assessment year commencing on or after the 1st day of April, 2006, additional income-tax (in this Act referred to as fringe benefit tax) in respect of the fringe benefits provided or deemed to have been provided by an employer to his employees during the previous year at the rate of thirty per cent. on the value of such fringe benefits.

(*2*) Notwithstanding that no income-tax is payable by an employer on his total income computed in accordance with the provisions of this Act, the tax on fringe benefits shall be payable by such employer.

Fringe benefits.

115WB. (*1*) For the purposes of this Chapter, "fringe benefits" means any consideration for employment provided by way of—

(*a*) any privilege, service, facility or amenity, directly or indirectly, provided by an employer, whether by way of reimbursement or otherwise, to his employees (including former employee or employees);

(*b*) any free or concessional ticket provided by the employer for private journeys of his employees or their family members; and

(*c*) any contribution by the employer to an approved superannuation fund for employees.

(*2*) The fringe benefits shall be deemed to have been provided by the employer to his employees, if the employer has, in the course of his business or profession (including any activity whether or not such activity is carried on with the object of deriving income, profits or gains) incurred any expense on, or made any payment for, the following purposes, namely:—

(*A*) entertainment;

(*B*) provision of hospitality of every kind by the employer to any person, whether by way of provision of food or beverages or in any other manner whatsoever and whether or not such provision is made by reason of any express or implied contract or custom or usage of trade but does not include—

(*i*) any expenditure on, or payment for, food or beverages provided by the employer to his employees in office or factory;

(*ii*) any expenditure on or payment through paid vouchers which are not transferable and usable only at eating joints or outlets;

(*C*) conference (other than fee for participation by the employees in any conference).

Explanation.—For the purposes of this clause, any expenditure on conveyance, tour and travel (including foreign travel), on hotel, or boarding and lodging in connection with any conference shall be deemed to be expenditure incurred for the purposes of conference;

(*D*) sales promotion including publicity:

Provided that any expenditure on adverisement,—

(*i*) being the expenditure (including rental) on advertisement of any form in any print (including journals, catalogues or price lists) or electronic media or transport system;

(*ii*) being the expenditure on the holding of, or the participation in, any press conference or business convention, fair or exhibition;

(*iii*) being the expenditure on sponsorship of any sports event or any other event organised by any Government agency or trade association or body;

(*iv*) being the expenditure on the publication in any print or electronic media of any notice required to be published by or under any law or by an order of a court or tribunal;

(*v*) being the expenditure on advertisement by way of signs, art work, painting, banners, awnings, direct mail, electric spectaculars, kiosks, hoardings, bill boards or by way of such other medium of advertisement; and

(*vi*) being the expenditure by way of payment to any advertising agency for the purposes of clauses (*i*) to (*v*) above,

shall not be considered as expenditure on sales promotion including publicity;

(*E*) employees' welfare.

Explanation.—For the purposes of this clause, any expenditure incurred or payment made to fulfil any statutory obligation or mitigate occupational hazards or provide first aid facilities in the hospital or dispensary run by the employer shall not be considered as expenditure for employees' welfare;

(*F*) conveyance, tour and travel (including foreign travel);

(*G*) use of hotel, boarding and lodging facilities;

(*H*) repair, running (including fuel), maintenance of motorcars and the amount of depreciation thereon;

(*I*) repair, running (including fuel) and maintenance of aircrafts and the amount of depreciation thereon;

(*J*) use of telephone (including mobile phone) other than expenditure on leased telephone lines;

(*K*) maintenance of any accommodation in the nature of guest house other than accommodation used for training purposes;

(*L*) festival celebrations;

(*M*) use of health club and similar facilities;

(*N*) use of any other club facilities;

(*O*) gifts; and

(*P*) scholarships.

(*3*) For the purposes of sub-section (*1*), the privilege, service, facility or amenity does not include perquisites in respect of which tax is paid or payable by the employee.

115WC. (*1*) For the purposes of this Chapter, the value of fringe benefits shall be the aggregate of the following, namely:— **Value of fringe benefits.**

(*a*) cost at which the benefits referred to in clause (*b*) of sub-section (*1*) of section 115WB, is provided by the employer to the general public as reduced by the amount, if any, paid by, or recovered from, his employee or employees:

Provided that in a case where the expenses of the nature referred to in caluse (*b*) of sub-section (*1*) of section 115WB are included in any other clause

of sub-section (*2*) of the said section, the total expenses included under such other clause shall be reduced by the amount of expenditure referred to in the said clause (*b*) for computing the value of fringe benefits;

(*b*) actual amount of the contribution referred to in caluse (*c*) of sub-section (*1*) of section 115WB;

(*c*) twenty per cent. of the expenses referred to in clauses (*A*) to (*K*) of sub-section (*2*) of section 115WB;

(*d*) fifty per cent. of the expenses referred to in clauses (*L*) to (*P*) of sub-section (*2*) of section 115 WB.

(*2*) Notwithstanding anything contained in sub-section (*1*),—

(*a*) in the case of an employer engaged in the business of hotel, the value of fringe benefits for the purposes referred to in caluse (*B*) of sub-section (*2*) of section 115WB shall be "five per cent." instead of "twenty per cent." referred to in clause (*c*) of sub-section (*1*);

(*b*) in the case of an employer engaged in the business of construction, the value of fringe benefits for the purposes referred to in clause (*F*) of sub-section (*2*) of section 115WB shall be "five per cent." instead of "twenty per cent." referred to in clause (*c*) of sub-section (*1*);

(*c*) in the case of an employer engaged in the business of manufacture or production of pharmaceuticals, the value of fringe benefits for the purposes referred to in clauses (*F*) and (*G*) of sub-section (*2*) of section 115 WB shall be "five per cent." instead of "twenty per cent." referred to in clause (*c*) of sub-section (*1*);

(*d*) in the case of an employer engaged in the business of manufacture or production of computer software, the value of fringe benefts for the purposes referred to in clauses (*F*) and (*G*) of sub-section (*2*) of section 115 WB shall be "five per cent." instead of "twenty per cent." referred to in clause (*c*) of sub-section (*1*);

(*e*) in the case of an employer engaged in the business of carriage of passengers or goods by motor car, the value of fringe benefits for the purposes referred to in clause (*H*) of sub-section (*2*) of section 115 WB shall be "five per cent." instead of "twenty per cent." referred to in caluse (*c*) of sub-section (*1*);

(*f*) in the case of an employer engaged in the business of carriage of passengers or goods by aircraft, the value of fringe benefits for the purposes referred to in clause (*1*) of sub-section (*2*) of section 115WB shall be taken as *Nil*.

C.–Procedure for filing of return in respect of fringe benefits, assessment and payment of tax in respect thereof

Return of fringe benefits.

115WD. (*1*) Without prejudice to the provisions contained in section 139, every employer who during a previous year has paid or made provision for payment of fringe benefits to his employees, shall, on or before the due date, furnish or cause to be furnished a return of fringe benefits to the Assessing Officer in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed, in respect of the previous year.

Explanation.—In this sub-section, "due date" means,—

(*a*) where the employer is—

(*i*) a company; or

(*ii*) a person (other than a company) whose accounts are required to be audited under this Act or under any other law for the time being in force,

the 31st day of October of the assessment year;

(*b*) in the case of any other employer, the 31st day of July of the assessment year.

(*2*) In the case of any employer who, in the opinion of the Assessing Officer, is responsible for paying fringe benefit tax under this Act and who has not furnished a return under sub-section (*1*), the Assessing Officer may, after the due date, issue a notice to him and serve the same upon him, requiring him to furnish within thirty days

from the date of service of the notice, the return in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed.

(*3*) Any employer responsible for paying fringe benefit tax who has not furnished a return within the time allowed under sub-section (*1*) or within the time allowed under a notice issued under sub-section (*2*), may furnish the return for any previous year, at any time before the expiry of one year from the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.

(*4*) If any employer, having furnished a return under sub-section (*1*), or in pursuance of a notice issued under sub-section (*2*), discovers any omission or any wrong statement therein, he may furnish a revised return at any time before the expiry of one year from the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.

Assessment.

115WE. (*1*) Where a return has been made under section 115WD,—

(*i*) if any tax or interest is found due on the basis of such return, after adjustment of any advance tax paid, any tax paid on self-assessment and any amount paid otherwise by way of tax or interest, then, without prejudice to the provisions of sub-section (*2*), an intimation shall be sent to the assessee specifying the sum so payable, and such intimation shall be deemed to be a notice of demand issued under section 156 and all the provisions of this Act shall apply accordingly; and

(*ii*) if any refund is due on the basis of such return, it shall be granted to the assessee and an intimation to this effect shall be sent to the assessee:

Provided that except as otherwise provided in this sub-section, the acknowledgment of the return shall be deemed to be an intimation under this sub-section where either no sum is payable by the assessee or no refund is due to him:

Provided further that no intimation under this sub-section shall be sent after the expiry of one year from the end of the financial year in which the return is made.

(*2*) Where a return has been furnished under section 115WD, the Assessing Officer shall, if he considers it necessary or expedient to ensure that the assessee has not under-stated the value of fringe benefits or has not under-paid the tax in any manner, serve on the assessee a notice requiring him on a date to be specified therein, either to attend his office or to produce, or cause to be produced, any evidence on which the assessee may rely in support of the return:

Provided that no notice under this sub-section shall be served on the assessee after the expiry of twelve months from the end of the month in which the return is furnished.

(*3*) On the day specified in the notice issued under sub-section (*2*), or as soon afterwards as may be, after hearing such evidence as the assessee may produce and such other evidence as the Assessing Officer may require on specified points, and after taking into account all relevant material which he has gathered, the Assessing Officer shall, by an order in writing, make an assessment of the value of the fringe benefits paid or payable by the assessee, and determine the sum payable by him or refund of any amount due to him on the basis of such assessment.

(*4*) Where a regular assessment under sub-section (*3*) or section 115WF is made,—

(*a*) any tax or interest paid by the assessee under sub-section (*1*) shall be deemed to have been paid towards such regular assessment;

(*b*) if no refund is due on regular assessment or the amount refunded under sub-section (*1*) exceeds the amount refundable on regular assessment, the whole or the excess amount so refunded shall be deemed to be tax payable by the assessee and the provisions of this Act shall apply accordingly.

Best judgment assessment.

115WF. (*1*) If any person, being an employer—

(*a*) fails to make the return required under sub-section (*1*) of section 115WD and has not made a return under sub-section (*3*) or a revised return under sub-section (*4*) of that section, or

(*b*) fails to comply with all the terms of a notice issued under sub-section (*2*) of section 115WD or fails to comply with a direction issued under sub-section (*2A*) of section 142, or

(*c*) having made a return, fails to comply with all the terms of a notice issued under sub-section (*2*) of section 115WE,

the Assessing Officer, after taking into account all relevant material which the Assessing Officer has gathered, shall, after giving the assessee an opportunity of being heard, make the assessment of the fringe benefits to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment:

Provided that such opportunity shall be given by the Assessing Officer by serving a notice calling upon the assessee to show cause, on a date and time to be specified in the notice as to why the assessment should not be completed to the best of his judgment:

Provided further that it shall not be necessary to give such opportunity in a case where a notice under sub-section (*2*) of section 115WD has been issued prior to the making of an assessment under this section.

Fringe benefits escaping assessment.

115WG. If the Assessing Officer has reason to believe that any fringe benefits chargeable to tax have escaped assessment for any assessment year, he may, subject to the provisions of sections 115WH, 150 and 153, assess or reassess such fringe benefits and also any other fringe benefits chargeable to tax which have escaped assessment and which come to his notice subsequently in the course of the proceedings under this section, for the assessment year concerned (hereafter referred to as the relevant assessment year).

Explanation.—For the purposes of this section, the following shall also be deemed to be cases where fringe benefits chargeable to tax have escaped assessment, namely:—

(*a*) where no return of fringe benefits has been furnished by the assessee;

(*b*) where a return of fringe benefits has been furnished by the assessee but no assessment has been made and it is noticed by the Assessing Officer that the assessee has under-stated the value of fringe benefits in the return;

(*c*) where an assessment has been made, but the fringe benefits chargeable to tax have been under-assessed.

Issue of notice where fringe benefits have escaped assessment.

115WH. (*1*) Before making the assessment or reassessment under section 115WG, the Assessing Officer shall serve on the assessee a notice requiring him to furnish within such period as may be specified in the notice, a return of the fringe benefits in respect of which he is assessable under this Chapter during the previous year corresponding to the relevant assessment year, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed, and the provisions of this Chapter shall, so far as may be, apply accordingly as if such return were a return required to be furnished under section 115WD.

(*2*) The Assessing Officer shall, before issuing any notice under this section, record his reasons for doing so.

(*3*) No notice under sub-section (*1*) shall be issued for the relevant assessment year after the expiry of six years from the end of the relevant assessment year.

Explanation.—In determining fringe benefits chargeable to tax which have escaped assessment for the purposes of this sub-section, the provisions of the *Explanation* to section 115WG shall apply as they apply for the purposes of that section.

(*4*) In a case where an assessment under sub-section (*3*) of section 115WE or section 115WG has been made for the relevant assessment year, no notice shall be issued under sub-section (*1*) by an Assessing Officer, after the expiry of four years from the end of the relevant assessment year, unless the Chief Commissioner or Commissioner is satisfied, on the reasons recorded by the Assessing Officer, that it is a fit case for the issue of such notice.

Payment of fringe benefit tax.

115WI. Notwithstanding that the regular assessment in respect of any fringe benefits is to be made in a later assessment year, the tax on such fringe benefits shall be payable in advance during any financial year, in accordance with the provisions of section 115WJ, in respect of the fringe benefits which would be chargeable to tax for the assessment year immediately following that financial year, such fringe benefits being hereafter in this Chapter referred to as the "current fringe benefits".

115WJ. (*1*) Every assessee who is liable to pay advance tax under section 115WI, shall on his own accord, pay advance tax on his current fringe benefits calculated in the manner laid down in sub-section (*2*). Advance tax in respect of fringe benefits.

(*2*) The amount of advance tax payable by an assessee in the financial year shall be thirty per cent. of the value of the fringe benefits referred to in section 115WC, paid or payable in each quarter and shall be payable on or before the 15th day of the month following such quarter:

Provided that the advance tax payable for the quarter ending on the 31st day of March of the financial year shall be payable on or before the 15th day of March of the said financial year.

(*3*) Where an assessee has failed to pay the advance tax for any quarter or where the advance tax paid by him is less than thirty per cent. of the value of fringe benefits paid or payable in that quarter, he shall be liable to pay simple interest at the rate of one per cent. on the amount by which the advance tax paid falls short of, thirty per cent. of the value of fringe benefits for any quarter, for every month or part of the month for which the shortfall continues.

115WK. (*1*) Where the return of fringe benefits for any assessment year under sub-section (*1*) or sub-section (*3*) of section 115WD or in response to a notice under sub-section (*2*) of that section, is furnished after the due date, or is not furnished, the employer shall be liable to pay simple interest at the rate of one per cent. for every month or part of a month comprised in the period commencing on the date immediately following the due date, and,— Interest for default in furnishing return of fringe benefits.

(*a*) where the return is furnished after the due date, ending on the date of furnishing of the return; or

(*b*) where no return has been furnished, ending on the date of completion of the assessment under section 115WF,

on the amount of tax on the value of fringe benefits as determined under sub-section (*1*) of section 115WE or regular assessment as reduced by the advance tax paid under section 115WJ.

Explanation 1.—In this section, "due date" means the date specified in the *Explanation* to sub-section (*1*) of section 115WD as applicable in the case of the employer.

Explanation 2.—Where, in relation to an assessment year, an assessment is made for the first time under section 115WG, the assessment so made shall be regarded as a regular assessment for the purposes of this section.

(*2*) The provisions contained in sub-sections (*2*) to (*4*) of section 234A shall, so far as may be, apply to this section.

115WL. Save as otherwise provided in this Chapter, all other provisions of this Act shall, as far as may be, apply in relation to fringe benefits also.'. Application of other provisions of this Act.

38. In section 119 of the Income-tax Act, in sub-section (*2*), in clause (*a*), with effect from the 1st day of April, 2006,— Amendment of section 119.

(*i*) for the word, figures and letters "sections 115P, 115S", the word, figures and letters "sections 115P, 115S, 115WD, 115WE, 115WF, 115WG, 115WH, 115WJ, 115WK" shall be substituted;

(*ii*) for the words "any class of incomes", the words "any class of incomes or fringe benefits" shall be substituted.

39. In section 124 of the Income-tax Act, in sub-section (*3*), with effect from the 1st day of April, 2006,— Amendment of section 124.

(*i*) in clause (*a*),—

(*A*) for the words, brackets and figures "under sub-section (*1*) of section 139", the words, brackets, figures and letters "under sub-section (*1*) of section 115WD or under sub-section (*1*) of section 139" shall be substituted;

(*B*) for the words, brackets and figures "sub-section (*2*) of section 143", the words, brackets, figures and letters "sub-section (*2*) of section 115WE or sub-section (*2*) of section 143" shall be substituted;

(*ii*) in clause (*b*), for the words, brackets and figures "sub-section (*1*) of section 142 or under section 148 for the making of the return or by the notice under the first proviso to section 144", the words, brackets, figures and letters "sub-section (*2*) of section 115WD or sub-section (*1*) of section 142 or under sub-section (*1*) of section 115WH or under section 148 for the making of the return or by the notice under the first proviso to section 115WF or under the first proviso to section 144" shall be substituted.

Amendment of section 139.

40. In section 139 of the Income-tax Act,—

(*a*) in sub-section (*1*), with effect from the 1st day of April, 2006,—

(*i*) in clause (*a*), for the word "company", the words "company or a firm" shall be substituted;

(*ii*) in clause (*b*), for the words "other than a company", the words "other than a company or a firm" shall be substituted;

(*iii*) in the first proviso,—

(*A*) for the words "at any time during the previous year", the words "during the previous year incurs an expenditure of fifty thousand rupees or more towards consumption of electricity or at any time during the previous year" shall be substituted;

(*B*) clause (*iii*) shall be omitted;

(*iv*) in the third proviso, for the word "company", the words "company or a firm" shall be substituted;

(*v*) after the third proviso, the following proviso shall be inserted, namely:—

"Provided also that every person, being an individual or a Hindu undivided family or an association of persons or a body of individuals, whether incorporated or not, or an artificial juridical person, if his total income or the total income of any other person in respect of which he is assessable under this Act during the previous year, without giving effect to the provisions of section 10A or section 10B or section 10BA or Chapter VI-A exceeded the maximum amount which is not chargeable to income- tax, shall, on or before the due date, furnish a return of his income or the income of such other person during the previous year, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed.";

(*b*) in sub-section (*9*), in the *Explanation*, in clause (*c*), in sub-clause (*i*), for the words, figures and letters "before the 1st day of April, 2005", the words, figures and letters "before the 1st day of April, 2006" shall be substituted.

Amendment of section 139A.

41. In section 139A of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of April, 2006,—

(*a*) in clause (*iii*), for the words, brackets, figures and letter "sub-section (*4A*) of section 139", the following shall be substituted, namely:—

"sub-section (*4A*) of section 139; or

(*iv*) being an employer, who is required to furnish a return of fringe benefits under section 115WD,";

(*b*) in sub-section (*7*), the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the removal of doubts, it is hereby declared that any person, who has been allotted a permanent account number under any clause other than clause (*iv*) of sub-section (*1*), shall not be required to obtain another permanent account number and the permanent account number already allotted to him shall be deemed to be the permanent account number in relation to fringe benefit tax.".

42. In section 140 of the Income-tax Act, in the opening portion, for the words and figures "under section 139", the words, figures and letters "under section 115WD or section 139" shall be substituted with effect from the 1st day of April, 2006. Amendment of section 140.

43. In section 140A of the Income-tax Act, with effect from the 1st day of April, 2006,— Amendment of section 140A.

(*a*) in sub-section (*1*), for the word and figures "section 139", the words, figures and letters "section 115WD or section 115WH or section 139" shall be substituted;

(*b*) for sub-section (*1A*), the following sub-section shall be substituted, namely:—

"(*1A*) For the purposes of sub-section (*1*), interest payable,—

(*i*) under section 234A shall be computed on the amount of the tax on the total income as declared in the return as reduced by the advance tax, if any, paid and any tax deducted or collected at source;

(*ii*) under section 115WK shall be computed on the amount of tax on the value of the fringe benefits as declared in the return as reduced by the advance tax, paid, if any.";

(*c*) in sub-section (*2*), for the word and figures "section 143", the words, figures and letters "section 115WE or section 115WF or section 143" shall be substituted.

44. In section 142 of the Income-tax Act, in sub-section (*1*), for the words, figures and brackets "under section 139 or in whose case the time allowed under sub-section (*1*) of that section", the words, figures, letters and brackets "under section 115WD or section 139 or in whose case the time allowed under sub-section (*1*) of section 139" shall be substituted with effect from the 1st day of April, 2006. Amendment of section 142.

45. In section 153 of the Income-tax Act, with effect from the 1st day of April, 2006,— Amendment of section 153.

(*a*) after sub-section (*1*), the following sub-sections shall be inserted, namely:—

"(*1A*) No order of assessment shall be made under section 115WE or section 115WF at any time after the expiry of two years from the end of the assessment year in which the fringe benefits were first assessable.

(*1B*) No order of assessment or reassessment shall be made under section 115WG after the expiry of one year from the end of the financial year in which the notice under section 115WH was served.";

(*b*) in sub-section (*2A*), for the words, brackets and figures "in sub-sections (*1*) and (*2*)", the words, brackets, figures and letters "in sub-sections (*1*), (*1A*), (*1B*) and (*2*)" shall be substituted;

(*c*) in sub-section (*3*), for the words, brackets and figures "sub-sections (*1*) and (*2*)", the words, brackets, figures and letters "sub-sections (*1*), (*1A*), (*1B*) and (*2*)" shall be substituted;

(*d*) in the proviso to *Explanation* 1, for the words, brackets, figures and letter "in sub-sections (*1*), (*2*) and (*2A*)", the words, brackets, figures and letters "in sub-sections (*1*), (*1A*), (*1B*), (*2*) and (*2A*)" shall be substituted.

46. In section 153B of the Income-tax Act, in sub-section (*1*), after clause (*b*) and before the *Explanation*, the following proviso shall be inserted and shall be deemed ... have been inserted with effect from the 1st day of June, 2003, namely:— Amendment of section 153B.

"Provided that in case of other person referred to in section 153C, the period of limitation for making the assessment or reassessment shall be the period as referred to in clause (*a*) or clause (*b*) of this sub-section or one year from the end of the financial year in which books of account or documents or assets seized or requisitioned are handed over under section 153C to the Assessing Officer having jurisdiction over such other person, whichever is later.".

47. In the Income-tax Act, with effect from the 1st day of June, 2003,— Amendment of section 153C.

(*a*) section 153C shall be numbered as sub-section (*1*) thereof and in sub-section (*1*) as so numbered, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—

"Provided that in case of such other person, the reference to the date of initiation of the search under section 132 or making of requisition under section 132A in the second proviso to section 153A shall be construed as reference to the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person.";

(*b*) after sub-section (*1*) as so numbered, the following sub-section shall be inserted and shall be deemed to have been inserted, namely:–

"(*2*) Where books of account or documents or assets seized or requisitioned as referred to in sub-section (*1*) has or have been received by the Assessing Officer having jurisdiction over such other person after the due date for furnishing the return of income for the assessment year relevant to the previous year in which search is conducted under section 132 or requisition is made under section 132A and in respect of such assessment year—

(*a*) no return of income has been furnished by such other person and no notice under sub-section (*1*) of section 142 has been issued to him, or

(*b*) a return of income has been furnished by such other person but no notice under sub-section (*2*) of section 143 has been served and limitation of serving the notice under sub-section (*2*) of section 143 has expired, or

(*c*) assessment or reassessment, if any, has been made,

before the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person, such Assessing Officer shall issue the notice and assess or reassess total income of such other person of such assessment year in the manner provided in section 153A.".

Amendment of section 194A.

48. In section 194A of the Income-tax Act, in sub-section (*3*), with effect from the 1st day of June, 2005,—

(*i*) after clause (*ix*), the following clause shall be inserted, namely:—

"(*x*) to such income which is paid or payable by an infrastructure capital company or infrastructure capital fund or a public sector company in relation to a zero coupon bond issued on or after the 1st day of June, 2005 by such company or fund or public sector company;";

(*ii*) for the *Explanation*, the following *Explanations* shall be substituted, namely:–

'*Explanation 1*.—For the purposes of clauses (*i*), (*vii*) and (*viia*), "time deposits" means deposits (excluding recurring deposits) repayable on the expiry of fixed periods.

Explanation 2.—For the purposes of clause (*x*), "infrastructure capital company" and "infrastructure capital fund" shall have the meanings respectively assigned to them in clauses (*a*) and (*b*) of *Explanation 1* to clause (*23G*) of section 10.'.

Amendment of section 194C.

49. In section 194C of the Income-tax Act, in sub-section (*3*), in clause (*i*), with effect from the 1st day of June, 2005,—

(*a*) in the proviso, for the words "under this section; or", the words "under this section:" shall be substituted;

(*b*) after the proviso, the following provisos shall be inserted, namely:—

"Provided further that no deduction shall be made under sub-section (*2*), from the amount of any sum credited or paid or likely to be credited or paid during the previous year to the account of the sub-contractor during the course of business of plying, hiring or leasing goods carriages, on production of a declaration to the person concerned paying or crediting such sum, in the prescribed form and verified in the prescribed manner and within such time as may be prescribed, if such sub-contractor is an individual who has not owned more than two goods carriages at any time during the previous year:

Provided also that the person responsible for paying any sum as aforesaid to the sub-contractor referred to in the second proviso shall furnish to the prescribed income-tax authority or the person authorised by it such particulars as may be prescribed in such form and within such time as may be prescribed; or";

(*c*) after clause (*iii*), the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of clause (*i*), "goods carriage" shall have the same meaning as in the *Explanation* to sub-section (*7*) of section 44AE.'.

50. In section 199 of the Income-tax Act, in sub-section (*3*), for the figures, letters and words "1st day of April, 2005", the figures, letters and words "1st day of April, 2006" shall be substituted. Amendment of section 199.

51. In section 203 of the Income-tax Act, in sub-section (*3*), for the figures, letters and words "1st day of April, 2005", the figures, letters and words "1st day of April, 2006" shall be substituted. Amendment of section 203.

52. After section 206 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2005, namely:– Insertion of new section 206A.

"206A. (*1*) Any banking company or co-operative society or public company referred to in the proviso to clause (*i*) of sub-section (*3*) of section 194A responsible for paying to a resident any income not exceeding five thousand rupees by way of interest (other than interest on securities), shall prepare quarterly returns for the period ending on the 30th June, the 30th September, the 31st December and the 31st March in each financial year and deliver or cause to be delivered to the prescribed income-tax authority or the person authorised by such authority the quarterly returns as aforesaid, in the prescribed form, verified in such manner and within such time as may be prescribed, on a floppy, diskette, magnetic cartridge tape, CD-ROM or any other computer readable media. Furnishing of quarterly return in respect of payment of interest to residents without deduction of tax.

(*2*) The Central Government may, by notification in the Official Gazette, require any person other than a person mentioned in sub-section (*1*) responsible for paying to a resident any income liable for deduction of tax at source under Chapter XVII, to prepare and deliver or cause to be delivered quarterly returns in the prescribed form and verified in such manner and within such time as may be prescribed, to the prescribed income-tax authority or the person authorised by such authority on a floppy, diskette, magnetic cartridge tape, CD-ROM or any other computer readable media.".

53. In section 206C of the Income-tax Act,— Amendment of section 206C.

(*a*) in sub-section (*4*), in the proviso, for the figures, letters and words "1st day of April, 2005", the figures, letters and words "1st day of April, 2006" shall be substituted;

(*b*) in sub-section (*5*), in the first proviso, for the figures, letters and words "1st day of April, 2005", the figures, letters and words "1st day of April, 2006" shall be substituted.

54. In section 238 of the Income-tax Act, after sub-section (*1*), the following sub-section shall be inserted with effect from the 1st day of April, 2006, namely:— Amendment of section 238.

"(*1A*) Where the value of fringe benefits provided or deemed to have been provided by one employer is included under any provisions of Chapter XII-H in the value of fringe benefits provided or deemed to have been provided by any other employer, the latter alone shall be entitled to a refund under this Chapter in respect of such fringe benefits.".

Amendment of section 239.

55. In section 239 of the Income-tax Act, in sub-section (*2*), after clause (*c*), the following clause shall be inserted with effect from the 1st day of April, 2006, namely:—

"(*d*) where the claim is in respect of fringe benefits which are assessable for any assessment year commencing on or after the first day of April, 2006, one year from the last day of such assessment year.".

Amendment of section 244A.

56. In section 244A of the Income-tax Act, with effect from the 1st day of April, 2006,—

(*a*) in sub-section (*1*), in clause (*a*),—

(*i*) for the words "out of any tax", the words, figures and letters "out of any tax paid under section 115WJ or" shall be substituted;

(*ii*) in the proviso, for the words "under sub-section", the words, brackets, figures and letters "under sub-section (*1*) of section 115WE or sub-section" shall be substituted;

(*b*) in sub-section (*3*), for the words "result of an order under", the words, brackets, figures and letters "result of an order under sub-section (*3*) of section 115WE or section 115WF or section 115WG or" shall be substituted;

(*c*) in sub-section (*4*), the following proviso shall be inserted, namely:—

"Provided that in respect of assessment of fringe benefits, the provisions of this sub-section shall have effect as if for the figures "1989", the figures "2006" had been substituted.".

Amendment of section 246A.

57. In section 246A of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of April, 2006,—

(*i*) after clause (*a*), the following clauses shall be inserted, namely:—

"(*aa*) an order of assessment under sub-section (*3*) of section 115WE or section 115WF, where the assessee, being an employer objects to the value of fringe benefits assessed;

(*ab*) an order of assessment or reassessment under section 115WG;";

(*ii*) in clause (*j*), in sub-clause (*B*), for the word, figures and letter "section 271F", the words, figures and letters "section 271F, section 271FB" shall be substituted.

Amendment of section 271.

58. In section 271 of the Income-tax Act, with effect from the 1st day of April, 2006,—

(*a*) in sub-section (*1*),—

(*A*) in clause (*b*), for the words, brackets and figures "under sub-section (*1*) of section 142", the words, brackets, figures and letters "under sub-section (*2*) of section 115WD or under sub-section (*2*) of section 115WE or under sub-section (*1*) of section 142" shall be substituted;

(*B*) in clause (*c*), for the words "such income", the words "such income, or" shall be substituted;

(*C*) after clause (*c*), the following clause shall be inserted, namely:—

"(*d*) has concealed the particulars of the fringe benefits or furnished inaccurate particulars of such fringe benefits,";

(*D*) in sub-clause (*iii*),—

(*i*) for the word, brackets and letter "clause (*c*)", the words, brackets and letters "clause (*e*) or clause (*d*)" shall be substituted;

(*ii*) for the word "income", at both the places where it occurs, the words " income or fringe benefits" shall be substituted;

(*b*) after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) Any reference in this section to the income shall be construed as a reference to the income or fringe benefits, as the case may be, and the provisions of this section shall, as far as may be, apply in relation to any assessment in respect of fringe benefits also.".

59. After section 271FA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2006, namely:— Insertion of new section 271FB.

"271FB. If an employer, who is required to furnish a return of fringe benefits, as required under sub-section (*1*) of section 115WD, fails to furnish such return within the time prescribed under that sub-section, the Assessing Officer may direct that such employer shall pay, by way of penalty, a sum of one hundred rupees for every day during which the failure continues.". Penalty for failure to furnish return of fringe benefits.

60. In section 272A of the Income-tax Act, in sub-section (*2*), after clause (*k*), the following clause shall be inserted with effect from the 1st day of June, 2005, namely:— Amendment of section 272A.

"(*l*) to deliver or cause to be delivered the quarterly return within the time specified in sub-section (*1*) of section 206A;".

61. In section 273B of the Income-tax Act, for the word, figures and letters "section 271FA", the words, figures and letters "section 271FA, section 271FB" shall be substituted with effect from the 1st day of April, 2006. Amendment of section 273B.

62. In section 276CC of the Income-tax Act, with effect from the 1st day of April, 2006,— Amendment of section 276CC.

(*a*) in the opening portion, after the words "in due time", the words, brackets, figures and letters "the return of fringe benefits which he is required to furnish under sub-section (*1*) of section 115WD or by notice given under sub-section (*2*) of the said section or section 115WH or" shall be inserted;

(*b*) in the proviso, for the words, brackets and figures "return of income under sub-section (*1*) of section 139", the words, brackets, figures and letters "return of fringe benefits under sub-section (*1*) of section 115WD or return of income under sub-section (*1*) of section 139" shall be substituted.

63. In section 278 of the Income-tax Act, for the words "any income chargeable to tax", the words "any income or any fringe benefits chargeable to tax" shall be substituted with effect from the 1st day of April, 2006. Amendment of section 278.

64. In section 295 of the Income-tax Act, in sub-section (*2*), clause (*e*) shall be omitted with effect from the 1st day of April, 2006. Amendment of section 295.

CHAPTER IV

INDIRECT TAXES

Customs

Amendment of section 28E.

65. In section 28E of the Customs Act, 1962 (hereinafter referred to as the Customs Act),— 52 of 1962.

(*a*) for clause (*c*), the following clause shall be substituted, namely:—

'(*c*) "applicant" means—

(*i*) (*a*) a non-resident setting up a joint venture in India in collaboration with a non-resident or a resident; or

(*b*) a resident setting up a joint venture in India in collaboration with a non-resident; or

(*c*) a wholly owned subsidiary Indian company, of which the holding company is a foreign company,

who or which, as the case may be, proposes to undertake any business activity in India;

(*ii*) a joint venture in India; or

(*iii*) a resident falling within any such class or category of persons, as the Central Government may, by notification in the Official Gazette, specify in this behalf,

and which or who, as the case may be, makes application for advance ruling under sub-section (*1*) of section 28H;';

(*b*) in clause (*e*), for the words "Authority for Advance Rulings", the words and brackets "Authority for Advance Rulings (Central Excise, Customs and Service Tax)" shall be substituted.

Amendment of section 28F.

66. In section 28F of the Customs Act, in sub-section (*1*), for the words '"the Authority for Advance Rulings"', the words and brackets "the Authority for Advance Rulings (Central Excise, Customs and Service Tax)" shall be substituted.

Amendment of section 28H.

67. In section 28H of the Customs Act, in sub-section (*2*), after clause (*d*), the following clause shall be inserted, namely:—

"(*e*) determination of origin of the goods in terms of the rules notified under the Customs Tariff Act, 1975 and matters relating thereto.". 51 of 1975.

Amendment of section 127MA.

68. In section 127MA of the Customs Act,—

(*a*) in sub-section (*6*), for the word, figures and letter "section 127C", the words, figures, letters and brackets "section 127C and sub-section (*1*) of section 127-I" shall be substituted;

(*b*) after sub-section (*7*), the following sub-section shall be inserted, namely:—

"(*8*) The Settlement Commission may, if it is of opinion that any person who made an application under sub-section (*5*) has not co-operated with the proceedings before it, send the case back to the Appellate Tribunal and the provisions containing in section 129A, section 129B and section 129C shall, so far as may be, apply accordingly.".

Amendment of section 128A.

69. In section 128A of the Customs Act, in sub-section (*5*), for the words "and the Commissioner of Customs", the words ", the Chief Commissioner of Customs and the Commissioner of Customs" shall be substituted.

Amendment of section 129A.

70. In section 129A of the Customs Act,—

(*a*) after sub-section (*1A*), the following sub-section shall be inserted, namely:—

"(*1B*) (*i*) The Board may, by notification in the Official Gazette, constitute such Committees as may be necessary for the purposes of this Act.

(*ii*) Every Committee constituted under clause (*i*) shall consist of two Chief Commissioners of Customs or two Commissioners of Customs, as the case may be.";

(*b*) in sub-section (*2*),—

(*i*) for the words "The Commissioner of Customs may, if he is", the words "The Committee of Commissioners of Customs may, if it is" shall be substituted;

(*ii*) for the words "on his behalf", the words "on its behalf" shall be substituted.

71. In section 129D of the Customs Act, for the word "Board", occurring in sub-sections (*1*) and (*3*), the words "Committee of Chief Commissioners of Customs" shall respectively be substituted. **Amendment of section 129D.**

Customs tariff

51 of 1975. **72.** For section 3 of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), the following section shall be substituted, namely:— **Substitution of new section for section 3.**

'3. (*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: **Levy of additional duty equal to excise duty, sales tax, local taxes and other charges.**

Provided that in case of any alcoholic liquor for human consumption imported into India, the Central Government may, by notification in the Official Gazette, specify the rate of additional duty having regard to the excise duty for the time being leviable on a like alcoholic liquor produced or manufactured in different States or, if a like alcoholic liquor is not produced or manufactured in any State, then, having regard to the excise duty which would be leviable for the time being in different States on the class or description of alcoholic liquor to which such imported alcoholic liquor belongs.

Explanation.—In this sub-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 sub-sections (*1*) and (*3*), 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
52 of 1962. section 14 of the Customs Act, 1962, be the aggregate of—

(*i*) the value of the imported article determined under sub-section (*1*) of
52 of 1962. section 14 of the Customs Act, 1962 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
52 of 1962. Customs Act, 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 does not include—

(*a*) the duty referred to in sub-sections (*1*), (*3*) and (*5*);

(*b*) the safeguard duty referred to in sections 8B and 8C;

(*c*) the countervailing duty referred to in section 9; and

(*d*) the anti-dumping duty referred to in section 9A:

Provided that in case of an article imported into India,—

(*a*) in relation to which it is required, under the provisions of the Standards of Weights and Measures Act, 1976 or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price of such article; and 60 of 1976.

(*b*) where the like article produced or manufactured in India, or in case where such like article is not so produced or manufactured, then, the class or description of articles to which the imported article belongs, is the goods specified by notification in the Official Gazette under sub-section (*1*) of section 4A of the Central Excise Act, 1944, 1 of 1944.

the value of the imported article shall be deemed to be the retail sale price declared on the imported article less such amount of abatement, if any, from such retail sale price as the Central Government may, by notification in the Official Gazette, allow in respect of such like article under sub-section (*2*) of section 4A of the Central Excise Act, 1944. 1 of 1944.

Explanation.—Where on any imported article more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price for the purposes of this section.

(*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 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*) 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, as the case may be, sub-section (*3*) or not] such additional duty as would counter-balance the sales tax, value added tax, local tax or any other charges for the time being leviable on a like article on its sale, purchase or transportation in India, it may, by notification in the Official Gazette, direct that such imported article shall, in addition, be liable to an additional duty at a rate not exceeding four per cent. of the value of the imported article as specified in that notification.

Explanation.—In this sub-section, the expression "sales tax, value added tax, local tax or any other charges for the time being leviable on a like article on its sale, purchase or transportation in India" means the sales tax, value added tax, local tax or other charges for the time being in force, which would be leviable on a like article if sold, purchased or transported in India or, if a like article is not so sold, purchased or transported, which would be leviable on the class or description of articles to which the imported article belongs, and where such taxes, or, as the case may be, such charges are leviable at different rates, the highest such tax or, as the case may be, such charge.

(*6*) For the purpose of calculating under sub-section (*5*), the additional duty on any imported article, the value of the imported article shall, notwithstanding anything contained in sub-section (*2*) of section 14 of the Customs Act, 1962, be the aggregate of— 52 of 1962.

(*i*) the value of the imported article determined under sub-section (*1*) of section 14 of the Customs Act, 1962 or the tariff value of such article fixed under sub-section (*2*) of that section, as the case may be; and 52 of 1962.

52 of 1962. (*ii*) any duty of customs chargeable on that article under section 12 of the Customs Act, 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 does not include—

(*a*) the duty referred to in sub-section (*5*);

(*b*) the safeguard duty referred to in sections 8B and 8C;

(*c*) the countervailing duty referred to in section 9; and

(*d*) the anti-dumping duty referred to in section 9A.

(*7*) 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.

52 of 1962. (*8*) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to drawbacks, refunds and exemption from 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.'.

Omission of section 3A.

73. Section 3A of the Customs Tariff Act shall be omitted.

Amendment of First Schedule.

74. In the Customs Tariff Act, the First Schedule shall be amended in the manner as specified in the Second Schedule.

Excise

1 of 1944. Amendment of section 5A.

75. In section 5A of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) For the removal of doubts, it is hereby declared that where an exemption under sub-section (*1*) in respect of any excisable goods from the whole of the duty of excise leviable thereon has been granted absolutely, the manufacturer of such excisable goods shall not pay the duty of excise on such goods.".

Amendment of section 23A.

76. In section 23A of the Central Excise Act,—

(*a*) for clause (*c*), the following clause shall be substituted, namely:—

'(*c*) "applicant" means—

(*i*) (*a*) a non-resident setting up a joint venture in India in collaboration with a non-resident or a resident; or

(*b*) a resident setting up a joint venture in India in collaboration with a non-resident; or

(*c*) a wholly owned subsidiary Indian company, of which the holding company is a foreign company,

who or which, as the case may be, proposes to undertake any business activity in India;

(*ii*) a joint venture in India; or

(*iii*) a resident falling within any such class or category of persons, as the Central Government may, by notification in the Official Gazette, specify in this behalf,

and which or who, as the case may be, makes application for advance ruling under sub-section (*1*) of section 23C;';

(*b*) in clause (*e*), for the words "Authority for Advance Rulings", the words and brackets "Authority for Advance Rulings (Central Excise, Customs and Service Tax)" shall be substituted.

Amendment of section 32PA.

77. In section 32PA of the Central Excise Act,—

(*a*) in sub-section (*6*), for the word, figures and letter "section 32F", the words, figures, letters and brackets "section 32F and sub-section (*1*) of section 32L" shall be substituted;

(*b*) after sub-section (*7*), the following sub-section shall be inserted, namely:—

"(*8*) The Settlement Commission may, if it is of opinion that any person who made an application under sub-section (*5*) has not co-operated with the proceedings before it, send the case back to the Appellate Tribunal and the provisions containing in section 35B, section 35C and section 35D shall, so far as may be, apply accordingly.".

Amendment of section 35A.

78. In section 35A of the Central Excise Act, in sub-section (*5*), for the words "and the Commissioner of Central Excise", the words ", the Chief Commissioner of Central Excise and the Commissioner of Central Excise" shall be substituted.

Amendment of section 35B.

79. In section 35B of the Central Excise Act,—

(*a*) after sub-section (*1A*), the following sub-section shall be inserted, namely:—

"(*1B*) (*i*) The Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 may, by notification in the Official Gazette, constitute such Committees as may be necessary for the purposes of this Act. 54 of 1963.

(*ii*) Every Committee constituted under clause (*i*) shall consist of two Chief Commissioners of Central Excise or two Commissioners of Central Excise, as the case may be.";

(*b*) in sub-section (*2*),—

(*i*) for the words "The Commissioner of Central Excise may, if he is", the words "The Committee of Commissioners of Central Excise may, if it is" shall be substituted;

(*ii*) for the words "on his behalf", the words "on its behalf" shall be substituted.

Amendment of section 35E.

80. In section 35E of the Central Excise Act, for the word "Board", occurring in sub-sections (*1*) and (*3*), the words "Committee of Chief Commissioners of Central Excise" shall respectively be substituted.

Substitution of new Schedule for Third Schedule.

81. For the Third Schedule to the Central Excise Act, the Schedule specified in the Third Schedule shall be substituted.

Amendment of Central Excise Rules, 1944.

82. (*1*) In the Central Excise Rules, 1944, made by the Central Government in exercise of the powers conferred by section 37 of the Central Excise Act,—

(*a*) rule 57CC as inserted by the Central Excise (Third Amendment) Rules, 1996, published in the Official Gazette, *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 324(E), dated the 23rd July, 1996;

(*b*) rule 57CC as substituted by the Central Excise (Amendment) Rules, 1997, published in the Official Gazette, *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 122(E), dated the 1st March, 1997; and

(*c*) rule 57D as substituted by the Central Excise (Second Amendment) Rules, 2000, published in the Official Gazette, *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 203(E), dated the 1st March, 2000, as substituted as rule 57AD by rule 5 of the Central Excise [Second Amendment (Amendment)] Rules, 2000, published in the Gazette of India, *vide* notification of Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 298(E), dated the 31st March, 2000,

shall stand amended and shall be deemed to have been amended retrospectively in the manner as specified in column (3) of the Fourth Schedule on and from the corresponding date specified in column (4) of that Schedule against each of the rules specified in column (2) of that Schedule.

(*2*) Any action taken or anything done or purported to have been taken or done, at any time during the period commencing on and from the 1st day of August, 1996 and ending with

the 30th day of June, 2001 under the rule as amended by sub-section (*1*), shall be deemed to be, and always to have been, for all purposes, as validly and effectively, taken or done as if the amendment made by sub-section (*1*) had been in force at all material times, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority—

(*a*) no suit or other proceedings shall be instituted, maintained or continued in any court, tribunal or, as the case may be, other authority against the Central Government or Central Excise Officer for recovery of the amount under the rule as amended by sub-section (*1*) and no enforcement shall be made by any court, tribunal or other authority of any decree or order for non-recovery of the said amount, as if the amendments made by that sub-section had been in force at all material times;

(*b*) recovery shall be made of the amount which has not been paid but which would have been paid as if the amendment made by sub-section (*1*) had been in force at all material times, within a period of thirty days from the day on which the Finance Bill, 2005 receives the assent of the President.

(*3*) Notwithstanding the supersession of the Central Excise Rules, 1944 referred to in sub-section (*1*), for the purposes of that sub-section, the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect as if the Central Government had the power to make rules under section 37 of the Central Excise Act, retrospectively at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

Amendment of rule 6 of the CENVAT Credit Rules, 2001.

83. (*1*) In the CENVAT Credit Rules, 2001, made by the Central Government in exercise of the powers conferred by section 37 of the Central Excise Act, rule 6 thereof as published in the Official Gazette *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 445(E), dated the 21st June, 2001 shall stand amended and shall be deemed to have been amended retrospectively in the manner as specified in column (2) of the Fifth Schedule on and from the corresponding date specified in column (3) of that Schedule against the rule specified in column (1) of that Schedule.

(*2*) Any action taken or anything done or purported to have been taken or done at any time during the period commencing on and from the 1st day of July, 2001 and ending with the 28th day of February, 2002 under the rule as amended by sub-section (*1*), shall be deemed to be, and always to have been, for all purposes, as validly and effectively taken or done as if the amendment made by sub-section (*1*) had been in force at all material times, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority—

(*a*) no suit or other proceedings shall be instituted, maintained or continued in any court, tribunal or, as the case may be, other authority against the Central Government or Central Excise Officer for recovery of the amount under the rule as amended by sub-section (*1*) and no enforcement shall be made by any court, tribunal or other authority of any decree or order for the non-recovery of the said amount, as if the amendments made by that sub-section had been in force at all material times;

(*b*) recovery shall be made of the amount which has not been paid but which would have been paid as if the amendment made by sub-section (*1*) had been in force at all material times, within a period of thirty days from the day on which the Finance Bill, 2005 receives the assent of the President.

(*3*) Notwithstanding the supersession of the CENVAT Credit Rules, 2001 referred to in sub-section (*1*), for the purposes of that sub-section, the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect as if the Central Government had the power to make rules under section 37 of the Central Excise Act, retrospectively at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

Amendment of notification issued under section 5A of the Central Excise Act.

84. (*1*) The notification of the Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 277(E), dated the 1st March, 1988, issued under sub-section (*1*) of section 5A of the Central Excise Act by the Central Government, shall stand amended and shall be deemed to have been amended in the manner as specified in the Sixth Schedule, for the period commencing on and from the 21st day of February, 2000 to the 28th day of February, 2003 (both days inclusive) retrospectively, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notification, shall be deemed to be and always to have been, for all purposes, as validly and effectively taken or done as if the notification as amended by this sub-section had been in force at all material times.

(*2*) For the purposes of sub-section (*1*), the Central Government shall have and shall be deemed to have the power to amend the said notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (*1*) of section 5A of the Central Excise Act, retrospectively, at all material times.

(*3*) No recovery shall be made of all such amounts of duty or interest or penalty or fine or other charges which have not been collected or, as the case may be, for which demand notices have been issued under section 11A or, recovery proceeding have been initiated under section 11 of the Central Excise Act, as if the amendment made by sub-section (*1*), had been in force at all material times.

(*4*) Refund shall be made of all such duties which have been collected but which would not have been so collected if the amendment made by sub-section (*1*) had been in force at all material times, subject to the provisions of section 11B of the Central Excise Act.

(*5*) Notwithstanding anything contained in section 11B of the Central Excise Act, an application for the claim of refund of the duty of excise under sub-section (*4*) shall be made within one month from the day on which the Finance Bill, 2005 receives the assent of the President.

Additional duty of excise (pan masala and certain tobacco products).

85. (*1*) In the case of goods specified in the Seventh Schedule, being goods produced or manufactured in India, there shall be levied and collected for the purposes of the Union, by surcharge, an additional duty of excise, at the rates specified in the said Schedule.

(*2*) The additional duty of excise referred to in sub-section (*1*) shall be in addition to any other duty of excise chargeable on such goods under the Central Excise Act or any other law for the time being in force.

(*3*) The provisions of the Central Excise Act and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the additional duty of excise leviable under this section in respect of goods specified in the Seventh Schedule as they apply in relation to the levy and collection of the duty of excise on such goods under the Central Excise Act or, as the case may be, the rules made thereunder.

Excise Tariff

Amendment of First Schedule and Second Schedule.

86. The Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act),— 5 of 1986.

(*a*) the First Schedule shall be amended in the manner specified in the Eighth Schedule;

(*b*) the Second Schedule shall be amended in the manner specified in the Ninth Schedule.

87. (*1*) In the First Schedule to the Central Excise Tariff Act, in Chapter 15, after NOTE 4, the following NOTE shall be inserted and shall be deemed to have been inserted for the period commencing on and from the 1st day of March, 1986 and ending with the 28th day of February, 2005 (both days inclusive), namely:— Amendment of Chapter 15 of First Schedule.

"5. In relation to refined edible vegetable oils falling under Heading Nos. or headings 15.02 and 15.03, the process of refining, that is to say, any one or more of the processes, namely, treatment of crude oil with an alkali, bleaching and deodorisation, shall amount to 'manufacture'.".

(*2*) Any action taken or anything done or purported to have been taken or done at any time during the period commencing on and from the 1st day of March, 1986 and ending with the 28th day of February, 2005 (both days inclusive) (hereafter in this section referred to as the said period) under the Central Excise Tariff Act, shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done as if the amendment made by sub-section (*1*) had been in force at all material times and, accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority—

(*a*) all duties of excise levied, assessed or collected during the said period on any excisable goods under the Central Excise Act, shall be deemed to be and shall be deemed always to have been, as validly levied, assessed or collected as if the amendment made by sub-section (*1*) had been in force at all material times;

(*b*) no suit or other proceeding shall be instituted, maintained or continued in any court, tribunal or other authority for the refund of, and no enforcement shall be made by any court, tribunal or other authority of any decree or order directing the refund of, any such duty of excise which have been collected and which would have been validly collected if the amendment made by sub-section (*1*) had been in force at all material times.

(*3*) For the purposes of sub-section (*1*), the Central Government shall have and shall be deemed to have the power to amend the Chapter referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said Chapter, retrospectively, at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

CHAPTER V

SERVICE TAX

88. In the Finance Act, 1994,— Amendment of Act 32 of 1994.

(*a*) in section 65, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,—

(*i*) in clause (*9*), for the words "service or repair", the words "service, repair, reconditioning or restoration" shall be substituted;

(*ii*) in clause (*15*), for the words "collecting the broadcasting charges on behalf of the said agency", the words "collecting the broadcasting charges or permitting the rights to receive any form of communication like sign, signal, writing, picture, image and sounds of all kinds by transmission of electro-magnetic waves through space or through cables, direct to home signals or by any other means to cable operator including multisystem operator or any other person on behalf of the said agency" shall be substituted;

(*iii*) in clause (*16*), for the words "collecting the broadcasting charges on behalf of the said agency", the words "collecting the broadcasting charges or permitting the rights to receive any form of communication like sign, signal, writing, picture, image and sounds of all kinds by transmission of electro-magnetic waves through space or through cables, direct to home signals or by any other

means to cable operator, including multisystem operator or any other person on behalf of the said agency" shall be substituted;

(*iv*) for clause (*17*), the following clause shall be substituted, namely:—

'(*17*) "beauty treatment" includes hair cutting, hair dyeing, hair dressing, face and beauty treatment, cosmetic treatment, manicure, pedicure or counselling services on beauty, face care or make-up or such other similar services;';

(*v*) in clause (*19*),—

(*i*) in sub-clause (*iv*), the following *Explanation* shall be inserted at the end, namely:—

'*Explanation*.—For the removal of doubts, it is hereby declared that for the purposes of this sub-clause, "inputs" means all goods or services intended for use by the client;';

(*ii*) for sub-clause (*v*), the following sub-clause shall be substituted, namely:—

"(*v*) production or processing of goods for, or on behalf of, the client;";

(*iii*) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

'*Explanation*.—For the removal of doubts, it is hereby declared that for the purposes of this clause,—

(*a*) "commission agent" means any person who acts on behalf of another person and causes sale or purchase of goods, or provision or receipt of services, for a consideration, and includes any person who, while acting on behalf of another person—

(*i*) deals with goods or services or documents of title to such goods or services; or

(*ii*) collects payment of sale price of such goods or services; or

(*iii*) guarantees for collection or payment for such goods or services; or

(*iv*) undertakes any activities relating to such sale or purchase of such goods or services;

(*b*) "information technology service" means any service in relation to designing, developing or maintaining of computer software, or computerised data processing or system networking, or any other service primarily in relation to operation of computer systems;';

(*vi*) after clause (*24a*), the following clause shall be inserted, namely:—

'(*24b*) "cleaning activity" means cleaning, including specialised cleaning services such as disinfecting, exterminating or sterilising of objects or premises, of—

(*i*) commercial or industrial buildings and premises thereof; or

(*ii*) factory, plant or machinery, tank or reservoir of such commercial or industrial buildings and premises thereof,

but does not include such services in relation to agriculture, horticulture, animal husbandry or dairying;';

(*vii*) after clause (*25*), the following clauses shall be inserted, namely:—

'(*25a*) "club or association" means any person or body of persons providing services, facilities or advantages, for a subscription or any other amount, to its members, but does not include—

(*i*) any body established or constituted by or under any law for the time being in force; or

(*ii*) any person or body of persons engaged in the activities of trade unions, promotion of agriculture, horticulture or animal husbandry; or

(*iii*) any person or body of persons engaged in any activity having objectives which are in the nature of public service and are of a charitable, religious or political nature; or

(*iv*) any person or body of persons associated with press or media;

(*25b*) "commercial or industrial construction service" means—

(*a*) construction of a new building or a civil structure or a part thereof; or

(*b*) construction of pipeline or conduit; or

(*c*) completion and finishing services such as glazing, plastering, painting, floor and wall tiling, wall covering and wall papering, wood and metal joinery and carpentry, fencing and railing, construction of swimming pools, acoustic applications or fittings and other similar services, in relation to building or civil structure; or

(*d*) repair, alteration, renovation or restoration of, or similar services in relation to, building or civil structure, pipeline or conduit,

which is—

(*i*) used, or to be used, primarily for; or

(*ii*) occupied, or to be occupied, primarily with; or

(*iii*) engaged, or to be engaged, primarily in,

commerce or industry, or work intended for commerce or industry, but does not include such services provided in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams;';

(*viii*) for clause (*30a*), the following clause shall be substituted, namely:—

'(*30a*) "construction of complex" means—

(*a*) construction of a new residential complex or a part thereof; or

(*b*) completion and finishing services in relation to residential complex such as glazing, plastering, painting, floor and wall tiling, wall covering and wall papering, wood and metal joinery and carpentry, fencing and railing, construction of swimming pools, acoustic applications or fittings and other similar services; or

(*c*) repair, alteration, renovation or restoration of, or similar services in relation to, residential complex;';

(*ix*) after clause (*36*), the following clause shall be inserted, namely:—

'(*36a*) "dredging" includes removal of material including, silt, sediments, rocks, sand, refuse, debris, plant or animal matter in any excavating, cleaning, deepening, widening or lengthening, either permanently or temporarily, of any river, port, harbour, backwater or estuary;';

(*x*) for clause (*39a*), the following clause shall be substituted, namely:—

'(*39a*) "erection, commissioning or installation" means any service provided by a commissioning and installation agency, in relation to,—

(*i*) erection, commissioning or installation of plant, machinery or equipment; or

(*ii*) installation of—

(*a*) electrical and electronic devices, including wirings or fittings therefor; or

(*b*) plumbing, drain laying or other installations for transport of fluids; or

(*c*) heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work; or

(*d*) thermal insulation, sound insulation, fire proofing or water proofing; or

(*e*) lift and escalator, fire escape staircases or travelators; or

(*f*) such other similar services;';

(*xi*) for clause (*47*), the following clause shall be substituted, namely:—

'(*47*) "franchise" means an agreement by which the franchisee is granted representational right to sell or manufacture goods or to provide service or undertake any process identified with franchisor, whether or not a trade mark, service mark, trade name or logo or any such symbol, as the case may be, is involved;';

(*xii*) in clause (*55b*), in sub-clause (*a*), for the words ", whether permanently or otherwise", the word "temporarily" shall be substituted;

(*xiii*) after clause (*63*), the following clause shall be inserted, namely:—

'(*63a*) "mailing list compilation and mailing" means any service in relation to—

(*i*) compiling and providing list of name, address and any other information from any source; or

(*ii*) sending document, information, goods or any other material in a packet, by whatever name called, by addressing, stuffing, sealing, metering or mailing,

for, or on behalf of, the client;';

(*xiv*) for clause (*64*), the following clause shall be substituted, namely:—

'(*64*) "maintenance or repair" means any service provided by—

(*i*) any person under a contract or an agreement; or

(*ii*) a manufacturer or any person authorised by him,

in relation to,—

(*a*) maintenance or repair including reconditioning or restoration, or servicing of any goods or equipment, excluding motor vehicle; or

(*b*) maintenance or management of immovable property;';

(*xv*) for clause (*68*), the following clause shall be substituted, namely:—

'(*68*) "manpower recruitment or supply agency" means any commercial concern engaged in providing any service, directly or indirectly,

in any manner for recruitment or supply of manpower, temporarily or otherwise, to a client;';

(*xvi*) in clause (*76a*), after the words "other than his own", the words "but including a place provided by way of tenancy or otherwise by the person receiving such services" shall be inserted;

(*xvii*) after clause (*76a*), the following clause shall be inserted, namely:—

'(*76b*) "packaging activity" means packaging of goods including pouch filling, bottling, labelling or imprinting of the package, but does not include any packaging activity that amounts to 'manufacture' within the meaning of clause (*f*) of section 2 of the Central Excise Act, 1944;';

1 of 1944.

(*xviii*) after clause (*91*), the following shall be inserted, namely:—

'(*91a*) "residential complex" means any complex comprising of—

(*i*) a building or buildings, having more than twelve residential units;

(*ii*) a common area; and

(*iii*) any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system,

located within a premises and the layout of such premises is approved by an authority under any law for the time being in force, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person.

Explanation.—For the removal of doubts, it is hereby declared that for the purposes of this clause,—

(*a*) "personal use" includes permitting the complex for use as residence by another person on rent or without consideration;

(*b*) "residential unit" means a single house or a single apartment intended for use as a place of residence;';

(*xix*) after clause (*97*), the following clause shall be inserted, namely:—

'(*97a*) "site formation and clearance, excavation and earthmoving and demolition" includes,—

(*i*) drilling, boring and core extraction services for construction, geophysical, geological or similar purposes; or

(*ii*) soil stabilization; or

(*iii*) horizontal drilling for the passage of cables or drain pipes; or

(*iv*) land reclamation work; or

(*v*) contaminated top soil stripping work; or

(*vi*) demolition and wrecking of building, structure or road,

but does not include such services provided in relation to agriculture, irrigation, watershed development and drilling, digging, repairing, renovating or restoring of water sources or water bodies;';

(*xx*) for clause (*98*), the following clause shall be substituted, namely:—

'(*98*) "sound recording" means recording of sound on any media or device including magnetic storage device, and includes services relating to recording of sound in any manner such as sound cataloguing, storing

of sound and sound mixing or re-mixing or any audio post-production activity;';

(*xxi*) after clause (*104a*), the following clause shall be inserted, namely:—

'(*104b*) "survey and map-making" means geological, geophysical or any other prospecting, surface, sub-surface or aerial surveying or map-making of any kind, but does not include survey and exploration of mineral;';

(*xxii*) in clause (*105*),—

(*a*) for the words "service provided", the words "service provided or to be provided" shall be substituted;

(*b*) for sub-clause (*k*), the following sub-clause shall be substituted, namely:—

"(*k*) to a client, by a manpower recruitment or supply agency in relation to the recruitment or supply of manpower, temporarily or otherwise, in any manner;";

(*c*) in sub-clause (*m*), for the words "provided to the client in relation to such use and also the services, if any, rendered as a caterer", the words "provided or to be provided to the client in relation to such use and also the services, if any, provided or to be provided as a caterer" shall be substituted;

(*d*) in sub-clause (*zk*), for the words "collecting the broadcasting charges on behalf of the said agency", the words "collecting the broadcasting charges or permitting the rights to receive any form of communication like sign, signal, writing, picture, image and sounds of all kinds by transmission of electro-magnetic waves through space or through cables, direct to home signals or by any other means to cable operator, including multisystem operator or any other person on behalf of the said agency" shall be substituted;

(*e*) in sub-clause (*zo*), for the words "or repair of motor cars", the words ", repair, reconditioning or restoration of motor cars, light motor vehicles" shall be substituted;

(*f*) sub-clause (*zzj*) shall be omitted;

(*g*) in sub-clause (*zzk*), for the words, brackets and letters "sub-clauses (*zm*) and (*zp*)", the word, brackets and letters "sub-clause (*zm*)" shall be substituted;

(*h*) in sub-clause (*zzq*), for the words "construction service", the words "commercial or industrial construction service" shall be substituted;

(*i*) in sub-clause (*zzw*), for the word "rendered", the words "provided or to be provided" shall be substituted;

(*j*) after sub-clause (*zzy*), the following sub-clauses shall be inserted, namely:—

"(*zzz*) to any person, by any other person, in relation to transport of goods other than water, through pipeline or other conduit;

(*zzza*) to any person, by any other person, in relation to site formation and clearance, excavation and earthmoving and demolition and such other similar activities;

(*zzzb*) to any person, by any other person, in relation to dredging;

(*zzzc*) to any person, by any other person, other than by an agency under the control of, or authorised by, the Government, in relation to survey and map-making;

(*zzzd*) to any person, by any other person, in relation to cleaning activity;

(*zzze*) to its members, by any club or association in relation to provision of services, facilities or advantages for a subscription or any other amount;

(*zzzf*) to any person, by any other person, in relation to packaging activity;

(*zzzg*) to any person, by any other person, in relation to mailing list compilation and mailing;

(*zzzh*) to any person, by any other person, in relation to construction of complex;";

(*k*) at the end, the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the removal of doubts, it is hereby declared that where any service provided or to be provided by a person, who has established a business or has a fixed establishment from which the service is provided or to be provided, or has his permanent address or usual place of residence, in a country other than India and such service is received or to be received by a person who has his place of business, fixed establishment, permanent address or, as the case may be, usual place of residence, in India, such service shall be deemed to be taxable service for the purposes of this clause;";

(*xxiii*) for clause (*120*), the following clause shall be substituted, namely:—

'(*120*) "video-tape production" means the process of any recording of any programme, event or function on a magnetic tape or on any other media or device and includes services relating thereto such as editing, cutting, colouring, dubbing, title printing, imparting special effects, processing, adding, modifying or deleting sound, transferring from one media or device to another, or undertaking any video post-production activity, in any manner;';

(*b*) in section 66, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,—

(*i*) for the brackets and letters "(*zzj*), (*zzk*)", the brackets and letters "(*zzk*)" shall be substituted;

(*ii*) for the word, brackets and letters "and (*zzy*)", the brackets, letters and word ", (*zzy*), (*zzz*), (*zzza*), (*zzzb*), (*zzzc*), (*zzzd*), (*zzze*), (*zzzf*), (*zzzg*) and (*zzzh*)" shall be substituted;

(*c*) in section 67,—

(*i*) for the words "rendered by him", the words "provided or to be provided by him" shall be substituted;

(*ii*) after *Explanation* 2, the following *Explanation* shall be inserted, namely:—

"*Explanation* 3.—For the removal of doubts, it is hereby declared that the gross amount charged for the taxable service shall include any amount received towards the taxable service before, during or after provision of such service.";

(*d*) section 69 shall be numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so numbered, the following sub-section shall be inserted, namely:—

"(*2*) The Central Government may, by notification in the Official Gazette, specify such other person or class of persons, who shall make an application for registration within such time and in such manner and in such form as may be prescribed.";

(*e*) section 70 shall be numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so numbered, the following sub-section shall be inserted, namely:—

"(*2*) The person or class of persons notified under sub-section (*2*) of section 69, shall furnish to the Superintendent of Central Excise, a return in such form and in such manner and at such frequency as may be prescribed.";

(*f*) in section 73, for the words "Assistant Commissioner of Central Excise or, as the case may be, the Deputy Commissioner of Central Excise", wherever they occur, the words "Central Excise Officer" shall be substituted;

(*g*) in section 74, for the words "Assistant Commissioner of Central Excise or, as the case may be, the Deputy Commissioner of Central Excise", wherever they occur, the words "Central Excise Officer" shall be substituted;

(*h*) in section 78, in the first proviso, for the words "Assistant Commissioner of Central Excise or, as the case may be, the Deputy Commissioner of Central Excise", the words "Central Excise Officer" shall be substituted;

(*i*) in section 83, for the figures and letter "15, 35F,", the figures and letters "15, 33A, 35F" shall be substituted;

(*j*) after section 83, the following section shall be inserted, namely:—

Power of adjudication.

'83A. Where under this Chapter or the rules made thereunder any person is liable to a penalty, such penalty may be adjudged by the Central Excise Officer conferred with such power as the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963, may, by notification in the Official Gazette, specify.";

54 of 1963.

(*k*) in section 84,—

(*a*) in sub-section (*1*), for the words "which has been taken by the Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise", the words "in which an adjudicating authority subordinate to him has passed any decision or order" shall be substituted;

(*b*) in sub-section (*3*), for the words "the Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise", the words "such adjudicating authority" shall be substituted;

(*l*) in section 85,—

(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Any person aggrieved by any decision or order passed by an adjudicating authority subordinate to the Commissioner of Central Excise may appeal to the Commissioner of Central Excise (Appeals).";

(*b*) in sub-section (*3*), for the words "the Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise", the words "such adjudicating authority" shall be substituted;

(*m*) in section 86,—

(*a*) in sub-section (*1*), for the word and figures "section 84", the words, figures and letter "section 73 or section 83A or section 84" shall be substituted;

(*b*) in sub-section (*2*), for the word and figures "section 84", the words, figures and letter "section 73 or section 83A or section 84" shall be substituted;

(*c*) in sub-section (*2A*), for the words "the Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise to appeal", the words "any Central Excise Officer to appeal on his behalf" shall be substituted;

(*d*) in sub-section (*4*), for the words "Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise", the words "any Central Excise Officer subordinate to him" shall be substituted;

(*n*) in section 94, in sub-section (*2*),—

(*i*) in clause (*b*), for the words and figures "under section 69", the words, brackets and figures "under sub-sections (*1*) and (*2*) of section 69" shall be substituted;

(*ii*) in clause (*c*), for the words and figures "under section 70", the words, brackets and figures "under sub-sections (*1*) and (*2*) of section 70" shall be substituted;

(*o*) in section 96A,—

(*i*) for clause (*b*), the following clause shall be substituted, namely:—

'(*b*) "applicant" means,—

(*i*) (*a*) a non-resident setting up a joint venture in India in collaboration with a non-resident or a resident; or

(*b*) a resident setting up a joint venture in India in collaboration with a non-resident; or

(*c*) a wholly owned subsidiary Indian company, of which the holding company is a foreign company,

who or which, as the case may be, proposes to undertake any business activity in India;

(*ii*) a joint venture in India; or

(*iii*) a resident falling within any such class or category of persons, as the Central Government may, by notification in the Official Gazette, specify in this behalf,

and which or who, as the case may be, makes application for advance ruling under sub-section (*1*) of section 96C;';

(*ii*) in clause (*d*), for the words "Authority for Advance Rulings", the words and brackets "Authority for Advance Rulings (Central Excise, Customs and Service Tax)" shall be substituted.

CHAPTER VI

CENTRAL SALES TAX

74 of 1956.

89. In section 2 of the Central Sales Tax Act, 1956 (hereinafter referred to as the Central Sales Tax Act),— Amendment of section 2.

(*a*) in clause (*h*), the following proviso shall be inserted at the end, namely:—

"Provided that in the case of a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, the sale price of such goods shall be determined in the prescribed manner by making such deduction from the total consideration for the works contract as may be prescribed and such price shall be deemed to be the sale price for the purposes of this clause.";

(*b*) for clause (*i*), the following clause shall be substituted, namely:—

'(*i*) "sales tax law" means any law for the time being in force in any State or part thereof which provides for the levy of taxes on the sale or purchase of goods generally or on any specified goods expressly mentioned in that behalf and includes value added tax law, and "general sales tax law" means any law for the time being in force in any State or part thereof which provides for the levy of tax on the sale or purchase of goods generally and includes value added tax law;';

(*c*) after clause (*j*), the following clause shall be inserted, namely:—

'(*ja*) "works contract" means a contract for carrying out any work which includes assembling, construction, building, altering, manufacturing, processing, fabricating, erection, installation, fitting out, improvement, repair or commissioning of any movable or immovable property;'.

Amendment of section 5.

90. In section 5 of the Central Sales Tax Act, after sub-section (*3*), the following sub-sections shall be inserted, namely:—

'(*4*) The provisions of sub-section (*3*) shall not apply to any sale or purchase of goods unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner a declaration duly filled and signed by the exporter to whom the goods are sold in a prescribed form obtained from the prescribed authority.

(*5*) Notwithstanding anything contained in sub-section (*1*), if any designated Indian carrier purchases Aviation Turbine Fuel for the purposes of its international flight, such purchase shall be deemed to take place in the course of the export of goods out of the territory of India.

Explanation.—For the purposes of this sub-section, "designated Indian carrier" means any carrier which the Central Government may, by notification in the Official Gazette, specify in this behalf.'.

Amendment of section 6.

91. In section 6 of the Central Sales Tax Act, for sub-section (*3*), the following sub-sections shall be substituted, namely:—

"(*3*) Notwithstanding anything contained in this Act, no tax under this Act shall be payable by any dealer in respect of sale of any goods made by such dealer, in the course of inter-State trade or commerce, to any official, personnel, consular or diplomatic agent of—

(*i*) any foreign diplomatic mission or consulate in India; or

(*ii*) the United Nations or any other similar international body,

entitled to privileges under any convention or agreement to which India is a party or under any law for the time being in force, if such official, personnel, consular or diplomatic agent, as the case may be, has purchased such goods for himself or for the purposes of such mission, consulate, United Nations or other body.

(*4*) The provisions of sub-section (*3*) shall not apply to the sale of goods made in the course of inter-State trade or commerce unless the dealer selling such goods furnishes to the prescribed authority a certificate in the prescribed manner on the prescribed form duly filled and signed by the official, personnel, consular or diplomatic agent, as the case may be.".

Amendment of section 13.

92. In section 13 of the Central Sales Tax Act, in sub-section (*1*), clause (*aa*) shall be relettered as clause (*ab*) thereof, and before clause (*ab*) as so re-lettered, the following clause shall be inserted, namely:—

"(*aa*) the manner of determination of the sale price and the deductions from the total consideration for a works contract under the proviso to clause (*h*) of section 2;".

CHAPTER VII

BANKING CASH TRANSACTION TAX

Extent, commencement and application.

93. (*1*) This Chapter extends to the whole of India except the State of Jammu and Kashmir.

(*2*) It shall come into force on the 1st day of June, 2005.

(*3*) It shall apply to taxable banking transactions entered into on or after the commencement of this Chapter.

94. In this Chapter, unless the context otherwise requires,— Definitions.

(*1*) "Appellate Tribunal" means the Appellate Tribunal constituted under section 252 of the Income-tax Act, 1961; 43 of 1961.

(*2*) "Assessing Officer" means the Income-tax Officer or Assistant Commissioner of Income-tax or Deputy Commissioner of Income-tax or Joint Commissioner of Income-tax or Additional Commissioner of Income-tax who is authorised by the Board to exercise or perform all or any of the powers and functions conferred on, or assigned to, an Assessing Officer under this Chapter;

(*3*) "banking cash transaction tax" means tax leviable on the taxable banking transactions under the provisions of this Chapter;

(*4*) "Board" means the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963; 54 of 1963.

(*5*) "person" shall have the same meaning as in clause (*31*) of section 2 of the Income-tax Act, 1961 and includes an office or establishment of the Central Government or the Government of a State; 43 of 1961.

(*6*) "prescribed" means prescribed by rules made by the Board under this Chapter;

(*7*) "scheduled bank" means the State Bank of India constituted under the State Bank of India Act, 1955, a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959, a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, or under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or any other bank being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934; 23 of 1955. 38 of 1959. 5 of 1970. 40 of 1980. 2 of 1934.

(*8*) "taxable banking transaction" means—

(*a*) a transaction, being withdrawal of cash (by whatever mode) on any single day from an account (other than a savings bank account) maintained with any scheduled bank, exceeding,—

(*i*) twenty-five thousand rupees, in case such withdrawal is from the account maintained by any individual or Hindu undivided family;

(*ii*) one lakh rupees, in case such withdrawal is from the account maintained by a person other than any individual or Hindu undivided family; or

(*b*) a transaction, being receipt of cash from any scheduled bank on any single day on encashment of one or more term deposits, whether on maturity or otherwise, from that bank, exceeding,—

(*i*) twenty-five thousand rupees, in case such term deposit or deposits are in the name of any individual or Hindu undivided family;

(*ii*) one lakh rupees, in case such term deposit or deposits are by any person other than any individual or Hindu undivided family;

(*9*) words and expressions used but not defined in this Chapter and defined in the Negotiable Instruments Act, 1881, the Reserve Bank of India Act, 1934, the Banking Regulation Act, 1949, the Income-tax Act, 1961, or the rules or regulations made thereunder, shall apply, so far as may be, in relation to banking cash transaction tax. 26 of 1881. 2 of 1934. 10 of 1949. 43 of 1961.

95. (*1*) On and from the commencement of this Chapter, there shall be charged a banking cash transaction tax, in respect of every taxable banking transaction entered into on or after the 1st day of June, 2005, at the rate of 0.1 per cent. of the value of every such taxable banking transaction. Charge of banking cash transaction tax.

(*2*) The banking cash transaction tax referred to in sub-section (*1*) shall be payable,—

(*i*) in respect of taxable banking transaction referred to in sub-clause (*a*) of clause (*8*) of section 94, by the individual or Hindu undivided family referred to in item (*i*) or a person referred to in item (*ii*) of said sub-clause (*a*), from whose account the cash is withdrawn from any scheduled bank;

(*ii*) in respect of taxable banking transaction referred to in sub-clause (*b*) of clause (*8*) of section 94, by the person who receives the cash on encashment of term deposit or deposits:

Provided that no banking cash transaction tax shall be payable if the amount of the term deposit or deposits is credited to any account with the bank.

Value of taxable banking transaction.

96. The value of taxable banking transaction shall be,—

(*i*) in respect of taxable banking transaction referred to in sub-clause (*a*) of clause (*8*) of section 94, the amount of cash withdrawn;

(*ii*) in respect of taxable banking transaction referred to in sub-clause (*b*) of clause (*8*) of section 94, the amount of cash received on encashment of term deposit or deposits.

Collection and recovery of banking cash transaction tax.

97. (*1*) Every scheduled bank shall collect the banking cash transaction tax from every person, being a person referred to in clause (*i*) or clause (*ii*) of sub-section (*2*) of section 95 who enters into a taxable banking transaction with that bank, at the rate specified in section 95.

(*2*) The banking cash transaction tax collected during any calendar month in accordance with the provisions of sub-section (*1*) shall be paid by every scheduled bank to the credit of the Central Government by the fifteenth day of the month immediately following the said calendar month.

(*3*) Any scheduled bank, who fails to collect the tax in accordance with the provisions of sub-section (*1*), shall, notwithstanding such failure, be liable to pay the tax to the credit of the Central Government in accordance with the provisions of sub-section (*2*).

Scheduled bank to furnish prescribed return.

98. (*1*) Every scheduled bank (hereafter in this Chapter referred to as assessee) shall, within the prescribed time after the end of each financial year, prepare and deliver or cause to be delivered to the Assessing Officer or to any other authority or agency authorised by the Board in this behalf, a return in such form and verified in such manner and setting forth such particulars as may be prescribed, in respect of all taxable banking transactions entered into during such financial year in the scheduled bank.

(*2*) Where any assessee fails to furnish the return under sub-section (*1*) within the prescribed time, the Assessing Officer may issue a notice to such assessee and serve it upon him, requiring him to furnish the return in the prescribed form and verified in the prescribed manner setting forth such particulars within such time as may be prescribed.

(*3*)Any assessee who has not furnished the return within the time allowed under sub-section (*1*) or sub-section (*2*), or having furnished a return under sub-section (*1*) or sub-section (*2*), discovers any omission or wrong statement therein, may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

Assessment.

99. (*1*) For the purposes of making an assessment under this Chapter, the Assessing Officer may serve on any assessee, who has furnished a return under sub-section (*1*) or sub-section (*3*) of section 98 or upon whom a notice has been served under sub-section (*2*) of section 98 (whether a return has been furnished or not), a notice requiring him to produce or cause to be produced on a date to be specified therein such accounts or documents or other evidence as the Assessing Officer may require for the purposes of this Chapter and may, from time to time, serve further notices requiring the production of such further accounts or documents or other evidence as he may require.

(*2*) The Assessing Officer, after considering such accounts, documents or other evidence, if any, as he has obtained under sub-section (*1*) and after taking into account any

other relevant material which he has gathered, shall, by an order in writing, assess the value of taxable banking transactions during the relevant financial year and determine the amount of banking cash transaction tax payable or refundable on the basis of such assessment:

Provided that no assessment shall be made under this sub-section after the expiry of two years from the end of the relevant financial year.

(*3*) Every assessee, in case any amount is refunded to it on assessment under sub-section (*2*), shall, within such time as may be prescribed, refund such amount to the concerned person from whom such amount was collected.

Rectification of mistake.

100. (*1*) With a view to rectifying any mistake apparent from the record, the Assessing Officer may amend any order passed by him under the provisions of this Chapter within one year from the end of the financial year in which the order sought to be amended was passed.

(*2*) Where any matter has been considered and decided in any proceeding by way of appeal relating to an order referred to in sub-section (*1*), the Assessing Officer passing such order may, notwithstanding anything contained in any law for the time being in force, amend the order under that sub-section in relation to any matter other than the matter which has been so considered and decided.

(*3*) Subject to the other provisions of this section, the Assessing Officer may—

(*a*) make an amendment under sub-section (*1*) of his own motion; or

(*b*) make such amendment if any mistake is brought to his notice by the assessee.

(*4*) An amendment, which has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of the assessee, shall not be made under this section unless the Assessing Officer concerned has given notice to the assessee of his intention so to do and has allowed the assessee a reasonable opportunity of being heard.

(*5*) Where an amendment is made under this section, an order shall be passed in writing by the Assessing Officer.

(*6*) Subject to the other provisions of this Chapter, where any such amendment has the effect of reducing the assessment, the Assessing Officer shall make any refund, which may be due to such assessee.

(*7*) Where any such amendment has the effect of enhancing the assessment or reducing the refund already made, the Assessing Officer shall make an order specifying the sum payable by the assessee and the provisions of this Chapter shall apply accordingly.

Interest on delayed payment of banking cash transaction tax.

101. Every assessee who fails to credit the banking cash transaction tax or any part thereof as required under section 97, to the account of the Central Government within the period specified in that section, shall pay simple interest at the rate of one per cent. of such tax for every month or part of a month by which such crediting of the tax or any part thereof is delayed.

Penalty for failure to collect or pay banking cash transaction tax.

102. Any assessee who—

(*a*) fails to collect the whole or any part of the banking cash transaction tax as required under section 97; or

(*b*) having collected the banking cash transaction tax, fails to pay such tax to the credit of the Central Government in accordance with the provisions of sub-section (*2*) of section 97,

shall be liable to pay,—

(*i*) in the case referred to in clause (*a*), in addition to paying the tax in accordance with the provisions of sub-section (*3*) of section 97, or interest, if any, in accordance with the provisions of section 101, by way of penalty, a sum equal to the amount of banking cash transaction tax that it failed to collect; and

(*ii*) in the case referred to in clause (*b*), in addition to paying the tax in accordance with the provisions of sub-section (*2*) of section 97 and interest in accordance with the

provisions of section 101, by way of penalty, a sum of one thousand rupees for every day during which the failure continues, so, however, that the penalty under this clause shall not exceed the amount of banking cash transaction tax that it failed to pay.

Penalty for failure to furnish prescribed return.

103. If an assessee fails to furnish in due time the return which it is required to furnish under sub-section (*1*) of section 98 or by notice given under sub-section (*2*) of that section, it shall be liable to pay, by way of penalty, a sum of one hundred rupees for every day during which the failure continues.

Penalty for failure to comply with notice.

104. If the Assessing Officer in the course of any proceedings under this Chapter is satisfied that any person has failed to comply with a notice under sub-section (*1*) of section 99, he may direct that such person shall pay, by way of penalty, in addition to any banking cash transaction tax and interest, if any, payable by him, a sum of ten thousand rupees for each such failure.

Penalty not to be imposed in certain cases.

105. Notwithstanding anything contained in the provisions of section 102 or section 103 or section 104, no penalty shall be imposable for any failure referred to in the said provisions if the assessee proves that there was reasonable cause for the said failure:

Provided that no order imposing a penalty under this Chapter shall be made unless the assessee has been given a reasonable opportunity of being heard.

Application of certain provisions of Act 43 of 1961.

106. The provisions of the following sections of the Income-tax Act, 1961, as in force from time to time, shall apply, so far as may be, in relation to banking cash transaction tax as they apply in relation to income-tax:—

120,131,133A, 156, 178, 220 to 227, 229, 232, 260A, 261, 262, 265 to 269, 278B, 282 and 288 to 293.

Appeals to Commissioner of Income-tax (Appeals).

107. (*1*) Any assessee aggrieved by any assessment order passed by the Assessing Officer under section 99 or any order under section 100, or denying his liability to be assessed under this Chapter, or by an order levying penalty under this Chapter, may appeal to the Commissioner of Income-tax (Appeals) within thirty days from the date of receipt of the order of the Assessing Officer.

(*2*) Every appeal under sub-section (*1*) shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a fee of one thousand rupees.

(*3*) Where an appeal has been filed under the provisions of sub-section (*1*), the provisions of sections 249 to 251 of the Income-tax Act, 1961, shall, as far as may be, apply. 43 of 1961.

Appeals to Appellate Tribunal.

108. (*1*) Any assessee aggrieved by an order passed by a Commissioner of Income-tax (Appeals) under section 107 may appeal to the Appellate Tribunal against such order.

(*2*) The Commissioner of Income-tax may, if he objects to any order passed by the Commissioner of Income-tax (Appeals) under section 107, direct the Assessing Officer to appeal to the Appellate Tribunal against such order.

(*3*) Every appeal under sub-section (*1*) or sub-section (*2*) shall be filed within sixty days of the date on which the order sought to be appealed against is received by the assessee, or by the Commissioner of Income-tax, as the case may be.

(*4*) Every appeal under sub-section (*1*) or sub-section (*2*) shall be in the prescribed form and shall be verified in the prescribed manner and in the case of an appeal filed under sub-section (*1*) shall be accompanied by a fee of one thousand rupees.

(*5*) Where an appeal has been filed before the Appellate Tribunal under sub-section (*1*) or sub-section (*2*), the provisions of sections 252 to 255 of the Income-tax Act, 1961, shall, as far as may be, apply. 43 of 1961.

False statement in verification, etc.

109. (*1*) If a person makes a statement in any verification under this Chapter or any rule made thereunder, or delivers an account or statement, which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with imprisonment for a term which may extend to three years and with fine.

2 of 1974. (*2*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, an offence punishable under sub-section (*1*) shall be deemed to be non-cognizable within the meaning of that Code.

Institution of proceedings.

110. A person shall not be proceeded against for any offence under section 109 except with the previous sanction of the Chief Commissioner of Income-tax.

Power to make rules.

111. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Chapter.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the time within which the return shall be delivered or caused to be delivered to the Assessing Officer or to any other agency and the form and the manner in which such return shall be furnished under sub-section (*1*) or sub-section (*2*) of section 98;

(*b*) the time within which the return shall be furnished on receipt of notice under sub-section (*2*) of section 98;

(*c*) the time within which refund shall be made under sub-section (*3*) of section 99;

(*d*) the form in which an appeal under section 107 or section 108 may be filed and the manner in which they may be verified;

(*e*) any other matter which by this Chapter is to be, or may be, prescribed.

(*3*) Every rule made under this Chapter 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.

Power to remove difficulties.

112. (*1*) If any difficulty arises in giving effect to the provisions of this Chapter, the Central Government may, by order published in the Official Gazette, not inconsistent with the provisions of this Chapter, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date on which the provisions of this Chapter come into force.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

CHAPTER VIII

MISCELLANEOUS

Amendment of Act 5 of 1873.

113. In section 3 of the Government Savings Banks Act, 1873, in the definition of "depositor", the following proviso shall be inserted, namely:—

'Provided that on and after the date on which the Finance Bill, 2005 receives the assent of the President, the provisions of this clause shall have effect as if for the words "a person", the words "an individual" had been substituted.'.

Insertion of new section 8B in Act 2 of 1899.

114. After section 8A of the Indian Stamp Act, 1899, the following section shall be inserted, namely:—

Corporatisation and demutualisation schemes and related instruments not liable to duty.

'8B. Notwithstanding anything contained in this Act or any other law for the time being in force,—

(*a*) a scheme for corporatisation or demutualisation, or both of a recognised stock exchange; or

(*b*) any instrument, including an instrument of, or relating to, transfer of any property, business, asset whether movable or immovable, contract, right, liability and obligation, for the purpose of, or in connection with, the corporatisation or demutualisation, or both of a recognised stock exchange pursuant to a scheme,

as approved by the Securities and Exchange Board of India under sub-section (*2*) of section 4B of the Securities Contracts (Regulation) Act, 1956, shall not be liable to duty under this Act or any other law for the time being in force. 42 of 1956.

Explanation.—For the purposes of this section,—

(*a*) the expressions "corporatisation", "demutualisation" and "scheme" shall have the meanings respectively assigned to them in clauses (*aa*), (*ab*) and (*ga*) of section 2 of the Securities Contracts (Regulation) Act, 1956; 42 of 1956.

(*b*) "Securities and Exchange Board of India" means the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992.'. 15 of 1992.

Amendment of section 2 of Act 49 of 1950.

115. Section 2 of the Contingency Fund of India Act, 1950 shall be numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so numbered, the following sub-section shall be inserted, namely:—

"(*2*) On and from the date on which the Finance Bill, 2005 receives the assent of the President, the sum which shall be paid from and out of the Consolidated Fund of India into the Contingency Fund of India under sub-section (*1*) shall stand enhanced to five hundred crores of rupees.".

Substitution of new Schedule for First Schedule to Act 58 of 1957.

116. For the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957, the Schedule specified in the Tenth Schedule shall be substituted.

Amendment of section 2 of Act 46 of 1959.

117. In section 2 of the Government Savings Certificates Act, 1959, for clause (*a*), the following clauses shall be substituted, namely:—

'(*a*) "holder", in relation to a savings certificate, means—

(*i*) a person who holds the savings certificate issued in accordance with the provisions of this Act and of any rules made thereunder at any time before the date on which the Finance Bill, 2005 receives the assent of the President; and

(*ii*) an individual who holds the savings certificate issued in accordance with the provisions of this Act and of any rules made thereunder at any time on or after the date on which the Finance Bill, 2005 receives the assent of the President;

(*aa*) "minor" means a person who is not deemed to have attained his majority under the Majority Act, 1875;'. 9 of 1875.

Substitution of new Schedule for Schedule to Act 40 of 1978.

118. For the Schedule to the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, the Schedule specified in the Eleventh Schedule shall be substituted.

Amendment of Second Schedule to Act 21 of 1998.

119. In the Finance (No. 2) Act, 1998, in the Second Schedule, for the entry in column (3), the entry "Rupee two per litre" shall be substituted.

Amendment of Second Schedule to Act 27 of 1999.

120. In the Finance Act, 1999, in the Second Schedule, for the entry in column (3), the entry "Rupee two per litre" shall be substituted.

Amendment of section 10 of Act 54 of 2000.

121. Section 10 of the Central Road Fund Act, 2000 shall be numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so numbered, the following sub-section shall be inserted, namely:—

"(*2*) Notwithstanding anything contained in clause (*viii*) of sub-section (*1*), the Central Government shall, with effect from the 1st day of March, 2005, allocate fifty paise from the amount of rupee two as amended by sections 119 and 120 of the Finance Act, 2005 as the additional duty of customs and the additional duty of excise on petrol, levied under sub-section (*1*) of section 103 and sub-section (*1*) of section 111, as the case may be, of the Finance (No. 2) Act, 1998 and the additional duty of customs and the additional duty of excise on high speed diesel oil levied under sub-section (*1*) of section 116 and sub-section (*1*) of section 133, as the case may be, of the Finance Act, 1999, exclusively for the development and maintenance of national highways.".

21 of 1998.

27 of 1999.

122. For the Seventh Schedule to the Finance Act, 2001, the Schedule specified in the Twelfth Schedule shall be substituted.

Substitution of new Schedule for Seventh Schedule to Act 14 of 2001.

123. In the Finance Act, 2003,—

Amendment of Act 32 of 2003.

(*a*) section 128 shall be omitted;

(*b*) in section 134, the *Explanation* shall be omitted;

(*c*) section 157 shall be omitted;

(*d*) in section 169, the portion beginning with the words "and the amendment so made" and ending with the words "repealed by a Central Act" shall be omitted with effect from the 31st day of March, 2005;

(*e*) the Fourth Schedule shall be omitted.

124. In the Finance (No. 2) Act, 2004,—

Amendment of Act 23 of 2004.

(*a*) in section 88, after sub-section (*4*), the following sub-sections shall be inserted, namely:—

"(*5*) Notwithstanding anything contained in sub-section (*4*), the following procedure shall be followed for the recovery of the CENVAT credit of additional duty leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 which has been availed but which would not have been availed if the amendment made by sub-section (*1*) was in force at all material times (hereinafter referred to in this section as the amount of credit), namely:—

58 of 1957.

(*i*) the Central Excise Officer shall, on or before the 25th day of May, 2005, serve notice on the person from whom the recovery is to be made (hereinafter referred to as the assessee), requiring the assessee to declare the amount of credit utilised by him on different dates for payment of duty of excise (hereinafter referred to as the CENVAT duty) leviable under the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985;

5 of 1986.

(*ii*) the assessee shall furnish the declaration as required under clause (*i*) on or before the 31st day of May, 2005;

(*iii*) the Central Excise Officer shall, after considering the declaration made by the assessee under clause (*ii*), determine the amount of credit utilised on different dates for payment of CENVAT duty;

(*iv*) the Central Excise Officer shall separately determine the amount of interest on the amount of credit (hereinafter referred to as the amount of interest) utilised for paying the CENVAT duty, in accordance with the provisions of clause (*v*);

(*v*) the amount of interest on amount of credit utilised for paying the CENVAT duty shall be at a rate of thirteen per cent. per annum for the period beginning on and from the day when each time the amount of credit was so utilised and ending on the 10th day of September, 2004;

(*vi*) the Central Excise Officer shall, on or before the 15th day of June, 2005, inform the assessee, in writing, the amount of credit and the amount of interest so determined under clauses (*iii*) and (*iv*);

(*vii*) the assessee shall pay an amount equal to one-thirty sixth part of each of the amount determined under clauses (*iii*) and (*iv*) by the fifth day of every month, commencing from the month, following the month of receipt of information of the amount determined by the Central Excise Officer;

(*viii*) the assessee may make payment on his own towards the amount of credit or, as the case may be, the amount of interest, in excess of the amount required to be paid up to a particular month;

(*ix*) where the assessee pays the total amount of credit and the amount of interest so determined under clauses (*iii*) and (*iv*), respectively, the Central Excise Officer shall issue an order confirming the payment of credit and the amount of interest and discharging the assessee from any recovery of the amount of credit;

(*x*) for the purposes of this sub-section, it is hereby clarified that the amount of credit has been fully utilised first towards payment of the CENVAT duty before utilising the CENVAT credit of additional duty leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 paid on or after the 1st day of April, 2000 for payment of the CENVAT duty.

58 of 1957.

(*6*) Where the assessee fails to furnish the declaration as required under clause (*i*), or has furnished the declaration but failed to pay the amount by the day as specified in clause (*vii*), of sub-section (*5*), the provisions of sub-section (*4*) shall apply subject to the modification that the notice, requiring the assessee to show cause why he should not pay the amount specified in the notice, shall be served upon him within three months from the date of his such failure.";

(*b*) in section 94, in sub-section (*1*), clause (*a*) shall be re-lettered as clause (*aa*) thereof, and before clause (*aa*) as so re-lettered, the following clause shall be inserted, namely:—

"(*a*) the additional duty referred to in sub-section (*5*) of section 3 of the Customs Tariff Act, 1975;".

51 of 1975.

(*c*) in section 98, in the Table, with effect from the 1st day of June, 2005,—

(*i*) against Sl. No.1, under column (3) relating to rate, for the figures and words "0.075 per cent.", the figures and words "0.1 per cent." shall be substituted;

(*ii*) against Sl. No. 2, under column (3) relating to rate, for the figures and words "0.075 per cent.", the figures and words "0.1 per cent." shall be substituted;

(*iii*) against Sl. No. 3, under column (3) relating to rate, for the figures and words "0.015 per cent.", the figures and words "0.02 per cent." shall be substituted;

(*iv*) against Sl. No. 4, under column (3) relating to rate, for the figures and words "0.01 per cent.", the figures and words "0.0133 per cent." shall be substituted;

(*v*) against Sl. No. 5, under column (3) relating to rate, for the figures and words "0.15 per cent.", the figures and words "0.2 per cent." shall be substituted.

THE FIRST SCHEDULE
(*See* section 2)

PART I

INCOME-TAX

Paragraph A

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause *(vii)* of clause *(31)* of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 50,000	*Nil;*
(2) where the total income exceeds Rs. 50,000 but does not exceed Rs. 60,000	10 per cent. of the amount by which the total income exceeds Rs. 50,000;
(3) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,50,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 60,000;
(4) where the total income exceeds Rs. 1,50,000	Rs. 19,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 1,50,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall,—

(*i*) in the case of every individual or Hindu undivided family or association of persons or body of individuals having a total income exceeding eight hundred and fifty thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and the income-tax as so reduced, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax;

(*ii*) in the case of every person, other than those mentioned in item (*i*), be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax:

Provided that in case of persons mentioned in item (*i*) above having a total income exceeding eight hundred and fifty thousand rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of eight hundred and fifty thousand rupees by more than the amount of income that exceeds eight hundred and fifty thousand rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(2) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs.1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs.10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every co-operative society, be increased by a surcharge for purposes of the Union calculated at the rate of two and one-half per cent. of such income-tax.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 35 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 111A or section 112, shall, in the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of two and one-half per cent. of such income-tax.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 111A or section 112, shall, in the case of every local authority, be increased by a surcharge for purposes of the Union calculated at the rate of two and one-half per cent. of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company 35 per cent. of the total income;

II. In the case of a company other than a domestic company—

(*i*) on so much of the total income as consists of,—

(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(*ii*) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated at the rate of two and one-half per cent. of such income-tax.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(*a*) where the person is resident in India—	
(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of insurance commission	10 per cent.;
(*v*) on income by way of interest payable on—	10 per cent.;
(*A*) any debentures or securities other than a security of the Central or State Government for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(*B*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder	
(*vi*) on any other income	20 per cent.;
(*b*) where the person is not resident in India—	
(*i*) in the case of a non-resident Indian—	
(*A*) on any investment income	20 per cent.;
(*B*) on income by way of long-term capital gains referred to in section 115E	10 per cent.;
(*C*) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (*33*), (*36*) and (*38*) of section 10]	20 per cent.;
(*D*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency	20 per cent.;
(*E*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(*F*) on income by way of winnings from horse races	30 per cent.;
(*G*) on the whole of the other income	30 per cent.;
(*ii*) in the case of any other person—	
(*A*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency	20 per cent.;
(*B*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(*C*) on income by way of winnings from horse races	30 per cent.;
(*D*) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (*33*), (*36*) and (*38*) of section 10]	20 per cent.;
(*E*) on the whole of the other income	30 per cent.
2. In the case of a company—	
(*a*) where the company is a domestic company—	
(*i*) on income by way of interest other than "Interest on securities"	20 per cent.;
(*ii*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;

(*iii*) on income by way of winnings from horse races — 30 per cent.;

(*iv*) on any other income — 20 per cent.;

(*b*) where the company is not a domestic company—

(*i*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort — 30 per cent.;

(*ii*) on income by way of winnings from horse races — 30 per cent.;

(*iii*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency — 20 per cent.;

(*iv*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India—

(*A*) where the agreement is made before the 1st day of June, 1997 — 30 per cent.;

(*B*) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 — 20 per cent.;

(*C*) where the agreement is made on or after the 1st day of June, 2005 — 10 per cent.;

(*v*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*iv*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(*A*) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 — 50 per cent.;

(*B*) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997 — 30 per cent.;

(*C*) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 — 20 per cent.;

(*D*) where the agreement is made on or after the 1st day of June, 2005 — 10 per cent.;

(*vi*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(*A*) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 — 50 per cent.;

(*B*) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997 — 30 per cent.;

(*C*) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 — 20 per cent.;

(*D*) where the agreement is made on or after the 1st day of June, 2005 — 10 per cent.;

(*vii*) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (*33*), (*36*) and (*38*) of section 10] — 20 per cent.;

(*viii*) on any other income — 40 per cent.

Explanation.—For the purpose of item 1(*b*)(*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of—

(*A*) item 1, of this Part, shall be increased by a surcharge, for purposes of the Union, calculated,—

(*i*) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten lakh rupees;

(*ii*) in the case of every firm and artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, at the rate of ten per cent. of such tax;

(*B*) item 2 of this Part, shall be increased by a surcharge, for purposes of the Union, calculated,—

(*i*) in the case of every domestic company at the rate of ten per cent. of such income tax;

(*ii*) in the case of every company other than a domestic company at the rate of two and one-half per cent. of such income-tax.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (*4*) of section 172 of the Income-tax Act or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or fringe benefits chargeable to tax under Chapter XII-H or income chargeable to tax under section 115JB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BB or section 115BBA or section 115E or section 115JB or fringe benefits chargeable to tax under section 115WA] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,–

Rates of income-tax

(1) where the total income does not exceed Rs. 1,00,000	*Nil*;
(2) where the total income exceeds Rs. 1,00,000 but does not exceed Rs. 1,50,000	10 per cent. of the amount by which the total income exceeds Rs. 1,00,000;
(3) where the total income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000	Rs. 5,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 1,50,000;
(4) where the total income exceeds Rs. 2,50,000	Rs. 25,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000.

(*II*) In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year,–

Rates of income-tax

(1) where the total income does not exceed Rs. 1,35,000	*Nil*;
(2) where the total income exceeds Rs. 1,35,000 but does not exceed Rs. 1,50,000	10 per cent. of the amount by which the total income exceeds Rs. 1,35,000;
(3) where the total income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000	Rs. 1,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 1,50,000;
(4) where the total income exceeds Rs. 2,50,000	Rs. 21,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year,–

Rates of income-tax

(1) where the total income does not exceed Rs. 1,85,000	*Nil*;
(2) where the total income exceeds Rs. 1,85,000 but does not exceed Rs. 2,50,000	20 per cent. of the amount by which the total income exceeds Rs. 1,85,000;
(3) where the total income exceeds Rs. 2,50,000	Rs. 13,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 2,50,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph or in section 111A or section 112 shall,—

(*i*) in the case of every individual or Hindu undivided family or association of persons or body of individuals having a total income exceeding ten lakh rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and the income-tax as so reduced, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax;

(*ii*) in the case of every person, other than those mentioned in item (*i*), be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax:

Provided that in case of persons mentioned in item (*i*) above having a total income exceeding ten lakh rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of ten lakh rupees by more than the amount of income that exceeds ten lakh rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	10 per cent. of the total income;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 111A or section 112, shall, in the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company 30 per cent. of the total income;

II. In the case of a company other than a domestic company—

(*i*) on so much of the total income as consists of,—

(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern

after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government — 50 per cent.;

(*ii*) on the balance, if any, of the total income — 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

(*i*) in the case of every domestic company at the rate of ten per cent. of such income-tax;

(*ii*) in the case of every company other than a domestic company at the rate of two and one-half per cent.

PART IV

[*See* section 2*(12)(c)*]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (*a*) of clause (*1A*) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (*b*) or sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) of technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2005, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004, is a loss, then, for the purposes of sub-section (*2*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2002, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2003 or the 1st day of April, 2004,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2004,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2005.

(*2*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2006, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income

of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005, is a loss, then, for the purposes of sub-section (*10*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2002, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2004 or the 1st day of April, 2005,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April 2004, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2005,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2005,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2006.

(*3*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) or sub-rule (*2*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

(*4*) Notwithstanding anything contained in this Rule, no loss which has not been determined by the Assessing Officer under the provisions of these Rules or the Rules contained in Part IV of the First Schedule to the Finance Act, 1997 (26 of 1997), or of the First Schedule to the Finance (No. 2) Act, 1998 (21 of 1998), or of the First Schedule to the Finance Act, 1999 (27 of 1999), or of the First Schedule to the Finance Act, 2000 (10 of 2000), or of the First Schedule to the Finance Act, 2001 (14 of 2001), or of the First Schedule to the Finance Act, 2002 (20 of 2002), or of the First Schedule to the Finance Act, 2003 (32 of 2003), or of the First Schedule to the Finance (No. 2) Act, 2004 (23 of 2004) shall be set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

(*See* section 74)

PART I

In the First Schedule to the Customs Tariff Act,—

(*1*) in Chapter 6, for the entry in column (4) occurring against all the tariff items of heading 0603, the entry "60%" shall be substituted;

(*2*) in Chapter 25,—

(*i*) for the entry in column (4) occurring against all the tariff items of all the headings (except headings 2504 and 2510), the entry "15%" shall be substituted;

(*ii*) for the entries in column (4) and column (5) occurring against all the tariff items of heading 2504, the entries "15%" and "15%" shall respectively be substituted;

(*3*) in Chapter 26, in tariff items 2620 11 00, 2620 19 00, 2620 30 10 and 2620 30 90, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*4*) in Chapter 27,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 2701 (except tariff items 2701 1200, 2701 20 10 and 2701 20 90), the entry "15%" shall be substituted;

(*ii*) for the entry in column (4) occurring against the tariff item 2705 00 00, the entry "15%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of headings 2706, 2707 and 2708, the entry "15%" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of heading 2710, the entry "15%" shall be substituted;

(*v*) for the entry in column (4) occurring against all the tariff items of headings 2712 and 2713, the entry "15%" shall be substituted;

(*vi*) for the entry in column (4) occurring against all the tariff items of heading 2715, the entry "15%" shall be substituted.

(*5*) in Chapter 28, for the entry in column (4) occurring against all the tariff items (except tariff items 2801 20 00, 2812 10 10, 2812 10 21, 2812 10 22, 2812 10 41, 2812 10 42, 2812 10 43, 2812 10 47, 2812 10 60, 2814 10 00, 2814 20 00, 2845 10 00, 2851 00 91 and 2851 00 99), the entry "15%" shall be substituted;

(*6*) in Chapter 29,—

(*i*) for the entry in column (4) occurring against all the tariff items (except tariff items 2901 10 00, 2901 2100, 2901 22 00, 2901 23 00, 2901 24 00, 2901 29 10, 2901 29 20, 2901 29 90, 2902 11 00, 2902 19 00, 2902 20 00, 2902 30 00, 2902 41 00, 2902 42 00, 2902 43 00, 2902 44 00, 2902 50 00, 2902 60 00, 2902 70 00, 2902 90 10, 2902 90 20, 2902 90 30, 2902 90 40, 2902 90 50, 2902 90 90, 2903 15 00, 2903 21 00, 2903 30 11, 2903 30 19, 2904 90 80, 2905 19 10, 2905 19 90, 2905 43 00, 2905 44 00, 2918 19 10, 2918 19 90, 2920 10 10, 2920 10 20, 2920 90 41, 2920 90 42, 2920 90 43, 2920 90 44, 2920 90 45, 2920 90 47, 2920 90 48, 2920 90 51, 2920 90 52, 2920 90 53, 2920 90 54, 2920 90 55, 2920 90 56, 2920 90 57, 2920 90 58, 2920 90 61, 2920 90 62, 2920 90 63, 2920 90 64, 2920 90 65, 2920 90 66, 2920 90 99, 2921 19 11, 2921 19 14, 2921 19 90, 2922 11 11, 2922 11 12, 2922 11 13, 2922 11 14, 2922 11 15, 2922 11 16, 2922 11 90, 2922 12 11, 2922 12 12, 2922 12 90, 2922 19 10, 2922 19 20, 2922 19 30, 2922 19 90, 2926 10 00, 2930 90 91, 2930 90 99, 2933 39 30, 2936 10 00, 2936 21 00, 2936 22 10, 2936 22 90, 2936 23 10, 2936 23 90, 2936 24 00, 2936 25 00, 2936 26 10, 2936 26 90, 2936 27 00, 2936 28 00, 2936 29 10, 2936 29 20, 2936 29 30, 2936 29 40, 2936 29 50, 2936 29 90, 2936 90 00, 2937 11 00, 2937 12 00, 2937 19 00, 2937 21 00, 2937 22 00, 2937 23 00, 2937 29 00, 2937 31 00, 2937 39 00, 2937 40 00, 2937 50 00, 2937 90 00, 2939 29 10, 2939 29 90, 2939 41 10, 2939 41 20, 2939 41 90, 2939 42 00, 2939 43 00, 2939 49 00, 2939 51 00, 2939 59 00, 2941 10 10, 2941 10 20, 2941 10 30, 2941 10 40, 2941 10 50, 2941 10 90, 2941 20 10, 2941 20 90, 2941 30 10, 2941 30 20, 2941 30 90, 2941 40 00, 2941 50 00, 2941 90 11, 2941 90 12, 2941 90 13, 2941 90 14, 2941 90 19, 2941 90 20, 2941 90 30, 2941 90 40, 2941 90 50, 2941 90 60 and 2941 90 90), the entry "15%" shall be substituted;

(*ii*) for the entries in column (4) and column (5) occurring against all the tariff items of heading 2936, the entries "15%" and "15%" shall respectively be substituted;

(*iii*) in tariff items 2937 11 00, 2937 12 00, 2937 19 00, 2937 21 00, 2937 22 00, 2937 23 00, 2937 29 00, 2937 31 00, 2937 39 00, 2937 40 00, 2937 50 00, 2937 90 00, 2939 41 10, 2939 41 20, 2939 41 90, 2939 42 00, 2939 43 00,

2939 49 00, 2939 51 00 and 2939 59 00, for the entries in column (4) and column (5) occurring against each of them, the entries "15%" and "15%" shall respectively be substituted;

(*iv*) for the entries in column (4) and column (5) occurring against all the tariff items of heading 2941, the entries "15%" and "15%" shall respectively be substituted;

(*7*) in Chapter 30,—

(*i*) for the entries in column (4) and column (5) occurring against all the tariff items (except tariff items of headings 3005 and 3006), the entries "15%" and "15%" shall respectively be substituted;

(*ii*) in tariff items 3005 10 10, 3005 10 20, 3005 10 90, 3005 90 10, 3005 90 20, 3005 90 30, 3005 90 40, 3005 90 50, 3005 90 60, 3005 90 70, 3005 90 90, 3006 10 10, 3006 10 20, 3006 20 00, 3006 30 00, 3006 40 00, 3006 50 00, 3006 70 00 and 3006 80 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*8*) in Chapter 31, for the entry in column (4) occurring against all the tariff items (except tariff items 3102 21 00, 3102 50 00, 3104 30 00, 3105 20 00, 3105 30 00, 3105 40 00, 3105 51 00, 3105 59 00, 3105 60 00, 3105 90 10 and 3105 90 90), the entry "15%" shall be substituted;

(*9*) in Chapter 32, for the entry in column (4) occurring against all the tariff items (except all the tariff item of heading 3201), the entry "15%" shall be substituted;

(*10*) in Chapter 33,—

(*i*) for the entry in column (4) occurring against all the tariff items (except tariff items 3301 11 00, 3301 12 00, 3301 13 00, 3301 14 00, 3301 19 10, 3301 19 90, 3301 21 00, 3301 22 10, 3301 22 90, 3301 23 00, 3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90, 3301 26 00, 3301 29 11, 3301 29 12, 3301 29 13, 3301 29 14, 3301 29 15, 3301 29 16, 3301 29 17, 3301 29 18, 3301 29 21, 3301 29 22, 3301 29 23, 3301 29 24, 3301 29 25, 3301 29 26, 3301 29 27, 3301 29 28, 3301 29 31, 3301 29 32, 3301 29 33, 3301 29 34, 3301 29 35, 3301 29 36, 3301 29 37, 3301 29 38, 3301 29 41, 3301 29 42, 3301 29 43, 3301 29 44, 3301 29 45, 3301 29 46, 3301 29 47, 3301 29 48, 3301 29 49, 3301 29 50, 3301 29 90, 3301 30 10, 3301 30 91, 3301 30 99, 3301 90 11, 3301 90 12, 3301 90 13, 3301 90 14, 3301 90 15, 3301 90 16, 3301 90 17, 3301 90 21, 3301 90 22, 3301 90 23, 3301 90 24, 3301 90 25, 3301 90 29, 3301 90 31, 3301 90 32, 3301 90 33, 3301 90 41, 3301 90 49, 3301 90 51, 3301 90 59, 3301 90 60, 3301 90 71, 3301 90 79, 3301 90 90, 3302 10 10 and 3302 10 90), the entry "15%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of sub-heading 3302 10, the entry "100%" shall be substituted;

(*11*) in Chapter 34,—

(*i*) for the entry in column (4) occurring against all the tariff items (except tariff items 3402 11 10, 3402 11 90, 3402 12 00, 3402 13 00 and 3402 19 00), the entry "15%" shall be substituted;

(*ii*) in tariff items 3402 11 10, 3402 11 90, 3402 12 00, 3402 13 00 and 3402 19 00, for the entries in column (4) and column (5) occurring against each of them, the entries "15%" and "15%" shall respectively be substituted;

(*12*) in Chapter 35, for the entry in column (4) occurring against all the tariff items (except tariff items 3501 10 00, 3501 90 00, 3502 11 00, 3502 19 00, 3502 20 00, 3502 90 00, 3503 00 10, 3503 00 20, 3503 00 30, 3503 00 90, 3504 00 10, 3504 00 91, 3504 00 99, 3505 10 10, 3505 10 90 and 3505 20 00), the entry "15%" shall be substituted;

(*13*) in Chapter 36, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*14*) in Chapter 37, for the entry in column (4) occurring against all the tariff items (except tariff items 3701 20 00 and 3702 20 00), the entry "15%" shall be substituted;

(*15*) in Chapter 38,—

(*i*) for the entry in column (4) occurring against all the tariff items (except tariff items 3801 10 00, 3802 10 00, 3809 10 00, 3812 10 00, 3818 00 10, 3818 00 90, 3823 11 11, 3823 11 12, 3823 11 19, 3823 11 90, 3823 12 00, 3823 13 00, 3823 19 00, 3823 70 10, 3823 70 20, 3823 70 30, 3823 70 40, 3823 70 90, 3824 60 10 and 3824 60 90), the entry "15%" shall be substituted;

(*ii*) in tariff items 3801 10 00, 3802 10 00 and 3812 10 00, for the entries in column (4) and column (5) occurring against each of them, the entries "15%" and "15%" shall respectively be substituted;

(*16*) in Chapter 39, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*17*) in Chapter 40, for the entry in column (4) occurring against all the tariff items (except, tariff items 4001 10 10, 4001 10 20, 4001 21 00, 4001 22 00, 4001 29 10, 4001 29 20, 4001 29 30, 4001 29 40, 4001 29 90 and 4011 30 00), the entry "15%" shall be substituted;

(*18*) in Chapter 41, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 4101, 4102 and 4103), the entry "15%" shall be substituted;

(*19*) in Chapter 42, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*20*) in Chapter 43, for the entry in column (4) occurring against all the tariff items of headings 4303 and 4304, the entry "15%" shall be substituted;

(*21*) in Chapter 44, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 4401, 4402 and 4403), the entry "15%" shall be substituted;

(*22*) in Chapter 45, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*23*) in Chapter 46, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*24*) in Chapter 48, for the entry in column (4) occurring against all the tariff items (except tariff items 4801 00 10 and 4801 00 90), the entry "15%" shall be substituted;

(*25*) in Chapter 49, for the entry in column (4) occurring against all the tariff items (except tariff items 4902 10 10, 4902 10 20, 4902 90 10, 4902 90 20, 4904 00 00, 4905 10 00, 4905 91 00, 4905 99 10 and 4905 99 90), the entry "15%" shall be substituted;

(*26*) in Chapter 50, for the entry in column (4) occurring against all the tariff items of headings 5004, 5005, 5006 and 5007, the entry "15%" shall be substituted;

(*27*) in Chapter 51,—

(*i*) in tariff items 5105 10 00, 5105 21 00, 5105 29 90, 5105 31 00, 5105 39 00 and 5105 40 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of headings 5106, 5107, 5108, 5109 and 5110, the entry "15%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 11, the entry "15% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 19, the entry "15% or Rs. 150 per sq. metre, whichever is higher" shall be substituted;

(*v*) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 20, the entry "15% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(*vi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 30, the entry "15% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(*vii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 90, the entry "15% or Rs. 90 per sq. metre, whichever is higher" shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 11, the entry "15% or Rs. 125 per sq. metre, whichever is higher" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 19, the entry "15% or Rs. 155 per sq. metre, whichever is higher" shall be substituted;

(*x*) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 20, the entry "15% or Rs. 85 per sq. metre, whichever is higher" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 30, the entry "15% or Rs. 110 per sq. metre, whichever is higher" shall be substituted;

(*xii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 90, the entry "15% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items, of heading 5113, the entry "15% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(*28*) in Chapter 52,—

(*i*) for the entry in column (4) occurring against all the tariff items of headings 5204, 5205, 5206 and 5207, the entry "15%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of sub-headings 5208 11, 5208 12, 5208 13, 5208 19, 5208 21, 5208 22, 5208 23, 5208 29, 5208 31, 5208 32 and 5208 33, the entry "15%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 39, the entry "15% or Rs. 150 per kg., whichever is higher" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 41, the entry "15% or Rs. 9 per sq. metre, whichever is higher" shall be substituted;

(*v*) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 42, the entry "15% or Rs. 37 per sq. metre, whichever is higher" shall be substituted;

(*vi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 43, the entry "15%" shall be substituted;

(*vii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 49, the entry "15% or Rs. 200 per kg., whichever is higher" shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 51, the entry "15% or Rs. 27 per sq. metre, whichever is higher" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 52, the entry "15% or Rs. 23 per sq. metre, whichever is higher" shall be substituted;

(*x*) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 53, the entry "15% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 59, the entry "15% or Rs. 50 per sq. metre, whichever is higher" shall be substituted;

(*xii*) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 11 and 5209 12, the entry "15%" shall be substituted;

(*xiii*) in tariff item 5209 19 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xiv*) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 21, 5209 22 and 5209 29, the entry "15%" shall be substituted;

(*xv*) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 31, 5209 32 and 5209 39, the entry "15% or Rs. 150 per kg., whichever is higher" shall be substituted;

(*xvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 41, the entry "15% or Rs. 32 per sq. metre, whichever is higher" shall be substituted;

(*xvii*) in tariff item 5209 42 00, for the entry in column (4), the entry "15% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(*xviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 43, the entry "15% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(*xix*) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 49, the entry "15% or Rs. 150 per kg., whichever is higher" shall be substituted;

(*xx*) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 51 and 5209 52, the entry "15% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(*xxi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 59, the entry "15% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;

(*xxii*) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 11 and 5210 12, the entry "15%" shall be substituted;

(*xxiii*) in tariff item 5210 19 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxiv*) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 21, 5210 22, 5210 29, 5210 31 and 5210 32, the entry "15%" shall be substituted;

(*xxv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 39, the entry "15% or Rs. 150 per kg., whichever is higher" shall be substituted;

(*xxvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 41, the entry "15% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;

(*xxvii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 42, the entry "15% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(*xxviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 49, the entry "15% or Rs. 185 per kg., whichever is higher" shall be substituted;

(*xxix*) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 51, 5210 52 and 5210 59, the entry "15% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;

(*xxx*) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 11 and 5211 12, the entry "15%" shall be substituted;

(*xxxi*) in tariff item 5211 19 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxxii*) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 21, 5211 22 and 5211 29, the entry "15%" shall be substituted;

(*xxxiii*) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 31, 5211 32 and 5211 39, the entry "15% or Rs. 150 per kg., whichever is higher" shall be substituted;

(*xxxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 41, the entry "15% or Rs. 44 per sq. metre, whichever is higher" shall be substituted;

(*xxxv*) in tariff item 5211 42 00, for the entry in column (4), the entry "15% or Rs. 18 per sq. metre, whichever is higher" shall be substituted;

(*xxxvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 43, the entry "15% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(*xxxvii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 49, the entry "15% or Rs. 150 per kg., whichever is higher" shall be substituted;

(*xxxviii*) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 51, 5211 52 and 5211 59, the entry "15% or Rs. 18 per sq. metre, whichever is higher" shall be substituted;

(*xxxix*) in tariff items 5212 11 00, 5212 12 00, 5212 13 00 and 5212 14 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xl*) in tariff item 5212 15 00, for the entry in column (4), the entry "15% or Rs. 165 per kg., whichever is higher" shall be substituted;

(*xli*) in tariff items 5212 21 00, 5212 22 00 and 5212 23 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xlii*) in tariff item 5212 24 00, for the entry in column (4), the entry "15% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;

(*xliii*) in tariff item 5212 25 00, for the entry in column (4), the entry "15% or Rs. 165 per kg., whichever is higher" shall be substituted;

(*29*) in Chapter 53, for the entry in column (4) occurring against all the tariff items (except tariff items 5301 10 00, 5301 21 00, 5301 29 00, 5301 30 00, 5302 10 00 and 5302 90 00), the entry "15%" shall be substituted;

(*30*) in Chapter 54,—

(*i*) for the entry in column (4) occurring against all the tariff items of headings 5401, 5402, 5403 and 5404, the entry "15%" shall be substituted;

(*ii*) in tariff item 5405 00 00, for the entry in column (4), the entry "15%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 5406, the entry "15%" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 10, the entry "15% or Rs. 115 per kg., whichever is higher" shall be substituted;

(*v*) for the entry in column (4) occurring against all the tariff items of sub-headings 5407 20 and 5407 30, the entry "15%" shall be substituted;

(*vi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 41, the entry "15% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(*vii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 42, the entry "15% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(*viii*) in tariff item 5407 43 00, for the entry in column (4), the entry "15% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 44, the entry "15% or Rs. 58 per sq. metre, whichever is higher" shall be substituted;

(*x*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 51, the entry "15% or Rs. 11 per sq. metre, whichever is higher" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 52, the entry "15% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;

(*xii*) in tariff item 5407 53 00, for the entry in column (4), the entry "15% or Rs. 50 per sq. metre, whichever is higher" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 54, the entry "15% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;

(*xiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 61, the entry "15% or Rs. 150 per kg., whichever is higher" shall be substituted;

(*xv*) in tariff item 5407 69 00, for the entry in column (4), the entry "15% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(*xvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 71, the entry "15% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;

(*xvii*) in tariff item 5407 72 00, for the entry in column (4), the entry "15% or Rs. 24 per sq. metre, whichever is higher" shall be substituted;

(*xviii*) in tariff item 5407 73 00, for the entry in column (4), the entry "15% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(*xix*) in tariff item 5407 74 00, for the entry in column (4), the entry "15% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;

(*xx*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 81, the entry "15% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;

(*xxi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 82, the entry "15% or Rs. 42 per sq. metre, whichever is higher" shall be substituted;

(*xxii*) in tariff item 5407 83 00, for the entry in column (4), the entry "15% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;

(*xxiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 84, the entry "15% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;

(*xxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 91, the entry "15% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;

(*xxv*) in tariff item 5407 92 00, for the entry in column (4), the entry "15% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;

(*xxvi*) in tariff item 5407 93 00, for the entry in column (4), the entry "15% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;

(*xxvii*) in tariff item 5407 94 00, for the entry in column (4), the entry "15% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;

(*xxviii*) in tariff item 5408 10 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxix*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 21, the entry "15%" shall be substituted;

(*xxx*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 22, the entry "15% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;

(*xxxi*) in tariff item 5408 23 00, for the entry in column (4), the entry "15% or Rs. 47 per sq. metre, whichever is higher" shall be substituted;

(*xxxii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 24, the entry "15% or Rs. 87 per sq. metre, whichever is higher" shall be substituted;

(*xxxiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 31, the entry "15% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(*xxxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 32, the entry "15% or Rs. 44 per sq. metre, whichever is higher" shall be substituted;

(*xxxv*) in tariff item 5408 33 00, for the entry in column (4), the entry "15% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;

(*xxxvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 34, the entry "15% or Rs. 11 per sq. metre, whichever is higher" shall be substituted;

(*31*) in Chapter 55,—

(*i*) for the entry in column (4) occurring against all the tariff items of headings 5501, 5502, 5503, 5504, 5505, 5506, 5507, 5508, 5509 and 5510, the entry "15%" shall be substituted;

(*ii*) in tariff items 5511 10 00 and 5511 20 00, for the entry in column (4) against each of them, the entry "15% or Rs. 31 per kg., whichever is higher" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5511 30, the entry "15% or Rs. 30 per kg., whichever is higher" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 11, the entry "15%" shall be substituted;

(*v*) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 19, the entry "15% or Rs. 42 per sq. metre, whichever is higher" shall be substituted;

(*vi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 21, the entry "15%" shall be substituted;

(*vii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 29, the entry "15% or Rs. 47 per sq. metre, whichever is higher" shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 91, the entry "15%" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 99, the entry "15% or Rs. 65 per kg., whichever is higher" shall be substituted;

(*x*) for the entry in column (4) occurring against all the tariff items of sub-headings 5513 11, 5513 12, 5513 13 and 5513 19, the entry "15%" shall be substituted;

(*xi*) in tariff items 5513 21 00 and 5513 22 00, for the entry in column (4) occurring against each of them, the entry "15% or Rs. 150 per kg., whichever is higher" shall be substituted;

(*xii*) in tariff item 5513 23 00, for the entry in column (4), the entry "15% or Rs. 125 per kg. or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(*xiii*) in tariff item 5513 29 00, for the entry in column (4), the entry "15% or Rs. 185 per kg., whichever is higher" shall be substituted;

(*xiv*) in tariff item 5513 31 00, for the entry in column (4), the entry "15% or Rs. 21 per sq. metre, whichever is higher" shall be substituted;

(*xv*) in tariff item 5513 32 00, for the entry in column (4), the entry "15% or Rs. 170 per kg., whichever is higher" shall be substituted;

(*xvi*) in tariff item 5513 33 00, for the entry in column (4), the entry "15% or Rs. 22 per sq. metre, whichever is higher" shall be substituted;

(*xvii*) in tariff item 5513 39 00, for the entry in column (4), the entry "15% or Rs. 125 per kg. or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(*xviii*) in tariff item 5513 41 00, for the entry in column (4), the entry "15% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(*xix*) in tariff item 5513 42 00, for the entry in column (4), the entry "15% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(*xx*) in tariff item 5513 43 00, for the entry in column (4), the entry "15% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;

(*xxi*) in tariff item 5513 49 00, for the entry in column (4), the entry "15% or Rs. 185 per kg., whichever is higher" shall be substituted;

(*xxii*) for the entry in column (4) occurring against all the tariff items of sub-headings 5514 11, 5514 12, 5514 13 and 5514 19, the entry "15%" shall be substituted;

(*xxiii*) in tariff item 5514 21 00, for the entry in column (4), the entry "15% or Rs. 100 per kg. or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(*xxiv*) in tariff item 5514 22 00, for the entry in column (4), the entry "15% or Rs. 140 per kg., whichever is higher" shall be substituted;

(*xxv*) in tariff item 5514 23 00, for the entry in column (4), the entry "15% or Rs. 160 per kg., whichever is higher" shall be substituted;

(*xxvi*) in tariff item 5514 29 00, for the entry in column (4), the entry "15% or Rs. 170 per kg., whichever is higher" shall be substituted;

(*xxvii*) in tariff item 5514 31 00, for the entry in column (4), the entry "15% or Rs. 64 per sq. metre, whichever is higher" shall be substituted;

(*xxviii*) in tariff item 5514 32 00, for the entry in column (4), the entry "15% or Rs. 43 per sq. metre, whichever is higher" shall be substituted;

(*xxix*) in tariff item 5514 33 00, for the entry in column (4), the entry "15% or Rs. 180 per kg., whichever is higher" shall be substituted;

(*xxx*) in tariff item 5514 39 00, for the entry in column (4), the entry "15% or Rs. 31 per sq. metre, whichever is higher" shall be substituted;

(*xxxi*) in tariff item 5514 41 00, for the entry in column (4), the entry "15% or Rs. 26 per sq. metre, whichever is higher" shall be substituted;

(*xxxii*) in tariff item 5514 42 00, for the entry in column (4), the entry "15% or Rs. 140 per kg., whichever is higher" shall be substituted;

(*xxxiii*) in tariff item 5514 43 00, for the entry in column (4), the entry " 15% or Rs. 31 per sq. metre, whichever is higher" shall be substituted;

(*xxxiv*) in tariff item 5514 49 00, for the entry in column (4), the entry "15% or Rs. 160 per kg., whichever is higher" shall be substituted;

(*xxxv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 11, the entry "15% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(*xxxvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 12, the entry "15% or Rs. 95 per kg., whichever is higher" shall be substituted;

(*xxxvii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 13, the entry "15% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(*xxxviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 19, the entry "15% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;

(*xxxix*) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 21, the entry "15% or Rs. 79 per sq. metre, whichever is higher" shall be substituted;

(*xl*) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 22, the entry "15% or Rs. 140 per kg., whichever is higher" shall be substituted;

(*xli*) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 29, the entry "15% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;

(*xlii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 91, the entry "15% or Rs. 57 per sq. metre, whichever is higher" shall be substituted;

(*xliii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 92, the entry "15% or Rs. 55 per sq. metre, whichever is higher" shall be substituted;

(*xliv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 99, the entry "15% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(*xlv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 11, the entry "15%" shall be substituted;

(*xlvi*) in tariff item 5516 12 00, for the entry in column (4), the entry "15% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(*xlvii*) in tariff item 5516 13 00, for the entry in column (4), the entry "15% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(*xlviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 14, the entry "15% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(*xlix*) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 21, the entry "15%" shall be substituted;

(*l*) in tariff items 5516 22 00 and 5516 23 00, for the entry in column (4) occurring against each of them, the entry "15% or Rs. 150 per kg., whichever is higher" shall be substituted;

(*li*) in tariff item 5516 24 00, for the entry in column (4), the entry "15% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(*lii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 31, the entry "15%" shall be substituted;

(*liii*) in tariff items 5516 32 00, 5516 33 00 and 5516 34 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*liv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 41, the entry "15%" shall be substituted;

(*lv*) in tariff items 5516 42 00, for the entry in column (4), the entry "15%" shall be substituted;

(*lvi*) in tariff items 5516 43 00 and 5516 44 00, for the entry in column (4), occurring against each of them, the entry "15% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(*lvii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 91, the entry "15%" shall be substituted;

(*lviii*) in tariff item 5516 92 00, for the entry in column (4), the entry "15%" shall be substituted;

(*lix*) in tariff item 5516 93 00, for the entry in column (4), the entry "15% or Rs. 21 per sq. metre, whichever is higher" shall be substituted;

(*lx*) in tariff item 5516 94 00, for the entry in column (4), the entry "15% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(*32*) in Chapter 56, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*33*) in Chapter 57,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 5701, the entry "15%" shall be substituted;

(*ii*) in tariff item 5702 10 00, for the entry in column (4), the entry "15%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 20 and 5702 31, the entry "15%" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 32, the entry "15% or Rs.105 per sq. metre, whichever is higher" shall be substituted;

(*v*) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 39 and 5702 41, the entry "15%" shall be substituted;

(*vi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 42, the entry "15% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(*vii*) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 49 and 5702 51, the entry "15%" shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 52, the entry "15% or Rs. 105 per sq. metre, whichever is higher" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 59 and 5702 91, the entry "15%" shall be substituted;

(*x*) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 92, the entry "15% or Rs. 110 per sq. metre, whichever is higher" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 99 and 5703 10, the entry "15%" shall be substituted;

(*xii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 20, the entry "15% or Rs. 70 per sq. metre, whichever is higher" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 30, the entry "15% or Rs. 55 per sq. metre, whichever is higher" shall be substituted;

(*xiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 90, the entry "15%" shall be substituted;

(*xv*) in tariff item 5704 10 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5704 90, the entry "15% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(*xvii*) for the entry in column (4) occurring against all the tariff items of heading 5705, the entry "15%" shall be substituted;

(*34*) in Chapter 58,—

(*i*) in tariff item 5801 10 00, for the entry in column (4), the entry "15% or Rs. 210 per sq. metre, whichever is higher" shall be substituted;

(*ii*) in tariff item 5801 21 00, for the entry in column (4), the entry "15% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 22, the entry "15% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(*iv*) in tariff item 5801 23 00, for the entry in column (4), the entry "15% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(*v*) in tariff item 5801 24 00, for the entry in column (4), the entry "15% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;

(*vi*) in tariff item 5801 25 00, for the entry in column (4), the entry "15% or Rs. 120 per sq. metre, whichever is higher" shall be substituted;

(*vii*) in tariff item 5801 26 00, for the entry in column (4), the entry "15% or Rs. 180 per sq. metre, whichever is higher" shall be substituted;

(*viii*) in tariff item 5801 31 00, for the entry in column (4), the entry "15% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(*ix*) in tariff item 5801 32 00, for the entry in column (4), the entry "15% or Rs. 180 per sq. metre, whichever is higher" shall be substituted;

(*x*) in tariff item 5801 33 00, for the entry in column (4), the entry "15% or Rs. 150 per sq. metre, whichever is higher" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 34, the entry "15% or Rs. 140 per sq. metre, whichever is higher" shall be substituted;

(*xii*) in tariff item 5801 35 00, for the entry in column (4), the entry "15% or Rs. 68 per sq. metre, whichever is higher" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 36, the entry "15% or Rs. 130 per sq. metre, whichever is higher" shall be substituted;

(*xiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 90, the entry "15% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(*xv*) in tariff item 5802 11 00, for the entry in column (4); the entry "15%" shall be substituted;

(*xvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5802 19, the entry "15% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(*xvii*) in tariff item 5802 20 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xviii*) in tariff item 5802 30 00, for the entry in column (4), the entry "15% or Rs. 150 per kg., whichever is higher" shall be substituted;

(*xix*) for the entry in column (4) occurring against all the tariff items of heading 5803, the entry "15%" shall be substituted;

(*xx*) for the entry in column (4) occurring against all the tariff items of heading 5804, the entry "15% or Rs. 200 per kg., whichever is higher" shall be substituted;

(*xxi*) for the entry in column (4) occurring against all the tariff items of headings 5805, 5806, 5807, 5808 and 5809, the entry "15%" shall be substituted;

(*xxii*) in tariff item 5810 10 00, for the entry in column (4), the entry "15% or Rs. 200 per kg., whichever is higher" shall be substituted;

(*xxiii*) in tariff items 5810 91 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5810 92, the entry "15%" shall be substituted;

(*xxv*) in tariff items 5810 99 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxvi*) for the entry in column (4) occurring against all the tariff items of heading 5811, the entry "15%" shall be substituted;

(*35*) in Chapter 59, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*36*) in Chapter 60,—

(*i*) for the entry in column (4) occurring against all the tariff items (except tariff item 6001 92 00), the entry "15%" shall be substituted;

(*ii*) in tariff item 6001 92 00, for the entry in column (4), the entry "15% or Rs. 100 per kg. whichever is higher" shall be substituted;

(*37*) in Chapter 61,—

(*i*) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 10, the entry "15% or Rs. 700 per piece, whichever is higher" shall be substituted;

(*ii*) in tariff item 6101 20 00, for the entry in column (4), the entry "15% or Rs. 540 per piece, whichever is higher" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 30, the entry "15% or Rs. 530 per piece, whichever is higher" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 90, the entry "15%" shall be substituted;

(*v*) in tariff item 6102 10 00, for the entry in column (4), the entry "15% or Rs. 595 per piece, whichever is higher" shall be substituted;

(*vi*) in tariff item 6102 20 00, for the entry in column (4), the entry "15% or Rs. 425 per piece, whichever is higher" shall be substituted;

(*vii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6102 30, the entry "15% or Rs. 475 per piece, whichever is higher" shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6102 90, the entry "15%" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of heading 6103, the entry "15%" shall be substituted;

(*x*) in tariff items 6104 11 00, 6104 12 00 and 6104 13 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 19, the entry "15% or Rs. 460 per piece, whichever is higher" shall be substituted;

(*xii*) in tariff items 6104 21 00, 6104 22 00 and 6104 23 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 29, the entry "15%" shall be substituted;

(*xiv*) in tariff items 6104 31 00, 6104 32 00 and 6104 33 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 39, the entry "15%" shall be substituted;

(*xvi*) in tariff item 6104 41 00, for the entry in column (4), the entry "15% or Rs. 255 per piece, whichever is higher" shall be substituted;

(*xvii*) in tariff item 6104 42 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xviii*) in tariff items 6104 43 00 and 6104 44 00, for the entry in column (4) occurring against each of them, the entry "15% or Rs. 255 per piece, whichever is higher" shall be substituted;

(*xix*) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 49, the entry "15% or Rs. 220 per piece, whichever is higher" shall be substituted;

(*xx*) in tariff items 6104 51 00, 6104 52 00 and 6104 53 00, for the entry in column (4) occurring against each of them, the entry "15% or Rs.110 per piece, whichever is higher" shall be substituted;

(*xxi*) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 59, the entry "15% or Rs. 110 per piece, whichever is higher" shall be substituted;

(*xxii*) in tariff item 6104 61 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxiii*) in tariff items 6104 62 00 and 6104 63 00, for the entry in column (4) occurring against each of them, the entry "15% or Rs. 98 per piece, whichever is higher" shall be substituted;

(*xxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 69, the entry "15%" shall be substituted;

(*xxv*) for the entry in column (4) occurring against all the tariff items of sub-headings 6105 10 and 6105 20, the entry "15% or Rs. 83 per piece, whichever is higher" shall be substituted;

(*xxvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 6105 90, the entry "15% or Rs. 90 per piece, whichever is higher" shall be substituted;

(*xxvii*) in tariff item 6106 10 00, for the entry in column (4), the entry "15% or Rs. 90 per piece, whichever is higher" shall be substituted;

(*xxviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 20, the entry "15% or Rs. 25 per piece, whichever is higher" shall be substituted;

(*xxix*) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 90, the entry "15% or Rs. 135 per piece, whichever is higher" shall be substituted;

(*xxx*) in tariff item 6107 11 00, for the entry in column (4), the entry "15% or Rs. 24 per piece, whichever is higher" shall be substituted;

(*xxxi*) for the entry in column (4) occurring against all the tariff items of sub-heading 6107 12, the entry "15% or Rs. 30 per piece, whichever is higher" shall be substituted;

(*xxxii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6107 19, the entry "15%" shall be substituted;

(*xxxiii*) in tariff item 6107 21 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxxiv*) for the entry in column (4) occurring against all the tariff items of sub-headings 6107 22, 6107 29, 6107 91, 6107 92 and 6107 99, the entry "15%" shall be substituted;

(*xxxv*) for the entry in column (4) occurring against all the tariff items of sub-headings 6108 11 and 6108 19, the entry "15%" shall be substituted;

(*xxxvi*) in tariff item 6108 21 00, for the entry in column (4), the entry "15% or Rs. 25 per piece, whichever is higher" shall be substituted;

(*xxxvii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 22, the entry "15% or Rs. 25 per piece, whichever is higher" shall be substituted;

(*xxxviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 29, the entry "15%" shall be substituted;

(*xxxix*) in tariff item 6108 31 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xl*) for the entry in column (4) occurring against all the tariff items of sub-headings 6108 32 and 6108 39, the entry "15%" shall be substituted;

(*xli*) in tariff item 6108 91 00, for the entry in column (4), the entry "15% or Rs. 65 per piece, whichever is higher" shall be substituted;

(*xlii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 92, the entry "15% or Rs. 60 per piece, whichever is higher" shall be substituted;

(*xliii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 99, the entry "15%" shall be substituted;

(*xliv*) in tariff item 6109 10 00, for the entry in column (4), the entry "15% or Rs. 45 per piece, whichever is higher" shall be substituted;

(*xlv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6109 90, the entry "15% or Rs. 50 per piece, whichever is higher" shall be substituted;

(*xlvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 6110 11, the entry "15% or Rs. 275 per piece, whichever is higher" shall be substituted;

(*xlvii*) in tariff items 6110 12 00 and 6110 19 00, for the entry in column (4) occurring against each of them, the entry "15% or Rs. 275 per piece, whichever is higher" shall be substituted;

(*xlviii*) in tariff item 6110 20 00, for the entry in column (4), the entry "15% or Rs. 85 per piece, whichever is higher" shall be substituted;

(*xlix*) for the entry in column (4) occurring against all the tariff items of sub-heading 6110 30, the entry "15% or Rs. 110 per piece, whichever is higher" shall be substituted;

(*l*) in tariff item 6110 90 00, for the entry in column (4), the entry "15% or Rs.105 per piece, whichever is higher" shall be substituted;

(*li*) for the entry in column (4) occurring against all the tariff items of headings 6111 and 6112, the entry "15%" shall be substituted;

(*lii*) in tariff item 6113 00 00, for the entry in column (4), the entry "15%" shall be substituted;

(*liii*) for the entry in column (4) occurring against all the tariff items of headings 6114, 6115, 6116 and 6117, the entry "15%" shall be substituted;

(*38*) in Chapter 62,—

(*i*) in tariff item 6201 11 00, for the entry in column (4), the entry "15% or Rs. 385 per piece, whichever is higher" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 12, the entry "15% or Rs. 385 per piece, whichever is higher" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 13, the entry "15% or Rs. 320 per piece, whichever is higher" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 19, the entry "15%" shall be substituted;

(*v*) in tariff item 6201 91 00, for the entry in column (4), the entry "15% or Rs. 220 per piece, whichever is higher" shall be substituted;

(*vi*) in tariff item 6201 92 00, for the entry in column (4), the entry "15% or Rs. 210 per piece, whichever is higher" shall be substituted;

(*vii*) in tariff item 6201 93 00, for the entry in column (4), the entry "15% or Rs.180 per piece, whichever is higher" shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 99, the entry "15%" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 11, the entry "15% or Rs. 385 per piece, whichever is higher" shall be substituted;

(*x*) in tariff item 6202 12 00, for the entry in column (4), the entry "15% or Rs. 210 per piece, whichever is higher" shall be substituted;

(*xi*) in tariff item 6202 13 00, for the entry in column (4), the entry "15% or Rs. 385 per piece, whichever is higher" shall be substituted;

(*xii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 19, the entry "15%" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 91, the entry "15% or Rs. 220 per piece, whichever is higher" shall be substituted;

(*xiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 92, the entry "15% or Rs. 160 per piece, whichever is higher" shall be substituted;

(*xv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 93, the entry "15% or Rs. 220 per piece, whichever is higher" shall be substituted;

(*xvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 99, the entry "15%" shall be substituted;

(*xvii*) in tariff item 6203 11 00, for the entry in column (4), the entry "15% or Rs.1100 per piece, whichever is higher" shall be substituted;

(*xviii*) in tariff item 6203 12 00, for the entry in column (4), the entry "15% or Rs.720 per piece, whichever is higher" shall be substituted;

(*xix*) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 19, the entry "15% or Rs.1110 per piece, whichever is higher" shall be substituted;

(*xx*) in tariff items 6203 21 00, 6203 22 00, 6203 23 00 and 6203 29 00, for the entry in column (4) occurring against each of them, the entry "15% or Rs.145 per piece, whichever is higher" shall be substituted;

(*xxi*) in tariff item 6203 31 00, for the entry in column (4), the entry "15% or Rs. 815 per piece, whichever is higher" shall be substituted;

(*xxii*) in tariff item 6203 32 00, for the entry in column (4), the entry "15% or Rs. 440 per piece, whichever is higher" shall be substituted;

(*xxiii*) in tariff item 6202 33 00, for the entry in column (4), the entry "15% or Rs. 320 per piece, whichever is higher" shall be substituted;

(*xxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 39, the entry "15% or Rs. 755 per piece, whichever is higher" shall be substituted;

(*xxv*) in tariff item 6203 41 00, for the entry in column (4), the entry "15% or Rs. 285 per piece, whichever is higher" shall be substituted;

(*xxvi*) in tariff item 6203 42 00, for the entry in column (4), the entry "15% or Rs. 135 per piece, whichever is higher" shall be substituted;

(*xxvii*) in tariff item 6203 43 00, for the entry in column (4), the entry "15% or Rs. 110 per piece, whichever is higher" shall be substituted;

(*xxviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 49, the entry "15% or Rs. 110 per piece, whichever is higher" shall be substituted;

(*xxix*) in tariff item 6204 11 00, for the entry in column (4), the entry "15% or Rs. 550 per piece, whichever is higher" shall be substituted;

(*xxx*) in tariff item 6204 12 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxxi*) in tariff item 6204 13 00, for the entry in column (4), the entry "15% or Rs. 550 per piece, whichever is higher" shall be substituted;

(*xxxii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 19, the entry "15% or Rs. 500 per piece, whichever is higher" shall be substituted;

(*xxxiii*) in tariff item 6204 21 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 22, the entry "15%" shall be substituted;

(*xxxv*) in tariff item 6204 23 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxxvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 29, the entry "15%" shall be substituted;

(*xxxvii*) in tariff item 6204 31 00, for the entry in column (4), the entry "15% or Rs. 370 per piece, whichever is higher" shall be substituted;

(*xxxviii*) in tariff item 6204 32 00, for the entry in column (4), the entry "15% or Rs. 650 per piece, whichever is higher" shall be substituted;

(*xxxix*) in tariff item 6204 33 00, for the entry in column (4), the entry "15% or Rs. 390 per piece, whichever is higher" shall be substituted;

(*xl*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 39, the entry "15% or Rs. 350 per piece, whichever is higher" shall be substituted;

(*xli*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 41, the entry "15% or Rs. 145 per piece, whichever is higher" shall be substituted;

(*xlii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 42, the entry "15% or Rs. 116 per piece, whichever is higher" shall be substituted;

(*xliii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 43, the entry "15% or Rs. 145 per piece, whichever is higher" shall be substituted;

(*xliv*) in tariff item 6204 44 00, for the entry in column (4), the entry "15% or Rs. 145 per piece, whichever is higher" shall be substituted;

(*xlv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 49, the entry "15% or Rs. 145 per piece, whichever is higher" shall be substituted;

(*xlvi*) in tariff item 6204 51 00, for the entry in column (4), the entry "15% or Rs. 485 per piece, whichever is higher" shall be substituted;

(*xlvii*) in tariff items 6204 52 00 and 6204 53 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xlviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 59, the entry "15%" shall be substituted;

(*xlix*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 61, the entry "15% or Rs. 285 per piece, whichever is higher" shall be substituted;

(*l*) in tariff item 6204 62 00, for the entry in column (4), the entry "15% or Rs. 135 per piece, whichever is higher" shall be substituted;

(*li*) in tariff item 6204 63 00, for the entry in column (4), the entry "15%" shall be substituted;

(*lii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 69, the entry "15% or Rs. 135 per piece, whichever is higher" shall be substituted;

(*liii*) in tariff item 6205 10 00, for the entry in column (4), the entry "15% or Rs. 200 per piece, whichever is higher" shall be substituted;

(*liv*) in tariff item 6205 20 00, for the entry in column (4), the entry "15% or Rs. 85 per piece, whichever is higher" shall be substituted;

(*lv*) in tariff item 6205 30 00, for the entry in column (4), the entry "15% or Rs. 120 per piece, whichever is higher" shall be substituted;

(*lvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 6205 90, the entry "15% or Rs.95 per piece, whichever is higher" shall be substituted;

(*lvii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6206 10, the entry "15%" shall be substituted;

(*lviii*) in tariff item 6206 20 00, for the entry in column (4), the entry "15% or Rs. 135 per piece, whichever is higher" shall be substituted;

(*lix*) in tariff item 6206 30 00, for the entry in column (4), the entry "15% or Rs. 95 per piece, whichever is higher" shall be substituted;

(*lx*) in tariff item 6206 40 00, for the entry in column (4), the entry "15% or Rs. 120 per piece, whichever is higher" shall be substituted;

(*lxi*) in tariff item 6206 90 00, for the entry in column (4), the entry "15%" shall be substituted;

(*lxii*) in tariff item 6207 11 00, for the entry in column (4), the entry "15% or Rs. 28 per piece, whichever is higher" shall be substituted;

(*lxiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 19, the entry "15% or Rs. 30 per piece, whichever is higher" shall be substituted;

(*lxiv*) in tariff item 6207 21 00, for the entry in column (4), the entry "15%" shall be substituted;

(*lxv*) in tariff items 6207 22 00 and 6207 29 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*lxvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 91, the entry "15%" shall be substituted;

(*lxvii*) in tariff item 6207 92 00, for the entry in column (4), the entry "15%" shall be substituted;

(*lxviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 99, the entry "15% or Rs. 70 per piece, whichever is higher" shall be substituted;

(*lxix*) in tariff item 6208 11 00, for the entry in column (4), the entry "15% or Rs. 80 per piece, whichever is higher" shall be substituted;

(*lxx*) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 19, the entry "15% or Rs. 60 per piece, whichever is higher" shall be substituted;

(*lxxi*) in tariff items 6208 21 00 and 6208 22 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*lxxii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 29, the entry "15%" shall be substituted;

(*lxxiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 91, the entry "15% or Rs. 95 per piece, whichever is higher" shall be substituted;

(*lxxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 92, the entry "15% or Rs. 65 per piece, whichever is higher" shall be substituted;

(*lxxv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 99, the entry "15%" shall be substituted;

(*lxxvi*) for the entry in column (4) occurring against all the tariff items of heading 6209, the entry "15%" shall be substituted;

(*lxxvii*) in tariff item 6210 10 00, for the entry in column (4), the entry "15%" shall be substituted;

(*lxxviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 20, the entry "15% or Rs. 365 per piece, whichever is higher" shall be substituted;

(*lxxix*) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 30, the entry "15% or Rs. 305 per piece, whichever is higher" shall be substituted;

(*lxxx*) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 40, the entry "15% or Rs. 65 per piece, whichever is higher" shall be substituted;

(*lxxxi*) in tariff item 6210 50 00, for the entry in column (4), the entry "15% or Rs. 65 per piece, whichever is higher" shall be substituted;

(*lxxxii*) in tariff items 6211 11 00, 6211 12 00, 6211 20 00 and 6211 31 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*lxxxiii*) in tariff items 6211 32 00 and 6211 33 00, for the entry in column (4) occurring against each of them, the entry "15% or Rs.135 per piece, whichever is higher" shall be substituted;

(*lxxxiv*) in tariff items 6211 39 00 and 6211 41 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*lxxxv*) for the entry in column (4) occurring against all the tariff items of sub-heading 6211 42, the entry "15% or Rs. 135 per piece, whichever is higher" shall be substituted;

(*lxxxvi*) in tariff item 6211 43 00, for the entry in column (4), the entry "15% or Rs.135 per piece, whichever is higher" shall be substituted;

(*lxxxvii*) in tariff items 6211 49 00, for the entry in column (4), the entry "15%" shall be substituted;

(*lxxxviii*) for the entry in column (4) occurring against all the tariff items of heading 6212, the entry "15% or Rs. 30 per piece, whichever is higher" shall be substituted;

(*lxxxix*) for the entry in column (4) occurring against all the tariff items of heading 6213, the entry "15%" shall be substituted;

(*xc*) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 10, the entry "15% or Rs. 390 per piece, whichever is higher" shall be substituted;

(*xci*) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 20, the entry "15% or Rs. 180 per piece, whichever is higher" shall be substituted;

(*xcii*) in tariff items 6214 30 00 and 6214 40 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xciii*) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 90, the entry "15% or Rs. 75 per piece, whichever is higher" shall be substituted;

(*xciv*) for the entry in column (4) occurring against all the tariff items of heading 6215, the entry "15% or Rs. 55 per piece, whichever is higher" shall be substituted;

(*xcv*) for the entry in column (4) occurring against all the tariff items of headings 6216 and 6217, the entry "15%" shall be substituted;

(*39*) in Chapter 63,—

(*i*) for the entry in column (4) occurring against all the tariff items (except tariff items 6301 20 00, 6302 21 00 and 6302 31 00), the entry "15%" shall be substituted;

(*ii*) in tariff item 6301 20 00, for the entry in column (4), the entry "15% or Rs. 275 per piece, whichever is higher" shall be substituted;

(*iii*) in tariff item 6302 21 00, for the entry in column (4), the entry "15% or Rs. 108 per kg., whichever is higher" shall be substituted;

(*iv*) in tariff item 6302 31 00, for the entry in column (4), the entry "15% or Rs. 96 per kg., whichever is higher" shall be substituted;

(*40*) in Chapter 64, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*41*) in Chapter 65, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*42*) in Chapter 66, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*43*) in Chapter 67, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*44*) in Chapter 68, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*45*) in Chapter 69, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*46*) in Chapter 70, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*47*) in Chapter 71, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*48*) in Chapter 72, for the entry in column (4) occurring against all the tariff items, the entry "20%" shall be substituted;

(*49*) in Chapter 73, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*50*) in Chapter 74, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*51*) in Chapter 76, for the entry in column (4) occurring against all the tariff items of heading 7615, the entry "15%" shall be substituted;

(*52*) in Chapter 78, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*53*) in Chapter 79, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*54*) in Chapter 81, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*55*) in Chapter 82, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*56*) in Chapter 83, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(57) in Chapter 84,—

(*i*) for the entry in column (4) occurring against all the tariff items of headings 8401, 8402, 8403, 8404, 8405 and 8406, the entry "15%" shall be substituted;

(*ii*) in tariff items 8407 10 00 and 8407 29 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of sub-headings 8407 31, 8407 32, 8407 33, 8407 34 and 8407 90, the entry "15%" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of headings 8408, 8409, 8410, 8411, 8412, 8413, 8414, 8415, 8416, 8417, 8418, 8419, 8420, 8421, 8422, 8423, 8424, 8425, 8426, 8427, 8428, 8429, 8430, 8431, 8432, 8433, 8434, 8435, 8436, 8437, 8438, 8439, 8440, 8441, 8442, 8443, 8444, 8445, 8446, 8447, 8448, 8449, 8450, 8451, 8452, 8453, 8454 and 8455, the entry "15%" shall be substituted;

(*v*) in tariff items 8456 10 00, 8456 20 00 and 8456 30 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*vi*) for the entry in column (4) occurring against all the tariff items of sub-heading 8456 99, the entry "15%" shall be substituted;

(*vii*) for the entry in column (4) occurring against all the tariff items of headings 8457, 8458, 8459, 8460, 8461, 8462, 8463, 8464, 8465, 8466, 8467 and 8468, the entry "15%" shall be substituted;

(*viii*) in tariff item 8469 11 00, for the entry in column (4), the entry "Free" shall be substituted;

(*ix*) in tariff item 8469 12 00, for the entry in column (4), the entry "15%" shall be substituted;

(*x*) for the entry in column (4) occurring against all the tariff items of sub-headings 8469 20 and 8469 30, the entry "15%" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of heading 8470, the entry "Free" shall be substituted;

(*xii*) in tariff item 8471 10 00, for the entry in column (4), the entry "Free" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items of sub-headings 8471 30 and 8471 41, the entry "Free" shall be substituted;

(*xiv*) in tariff items 8471 49 00 and 8471 50 00, for the entry in column (4) occurring against each of them, the entry "Free" shall be substituted;

(*xv*) for the entry in column (4) occurring against all the tariff items of sub-heading 8471 60, the entry "Free" shall be substituted;

(*xvi*) in tariff items 8471 80 00 and 8471 90 00, for the entry in column (4), the entry "Free" shall be substituted;

(*xvii*) for the entry in column (4) occurring against all the tariff items of heading 8472, the entry "15%" shall be substituted;

(*xviii*) in tariff item 8473 10 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xix*) in tariff items 8473 21 00 and 8473 29 00, for the entry in column (4) occurring against each of them, the entry "Free" shall be substituted;

(*xx*) for the entry in column (4) occurring against all the tariff items of sub-heading 8473 30, the entry "Free" shall be substituted;

(*xxi*) for the entry in column (4) occurring against all the tariff items of sub-heading 8473 40, the entry "15%" shall be substituted;

(*xxii*) in tariff item 8473 50 00, for the entry in column (4), the entry "Free" shall be substituted;

(*xxiii*) for the entry in column (4) occurring against all the tariff items of headings 8474, 8475, 8476, 8477, 8478, 8479, 8480, 8481, 8482, 8483, 8484 and 8485, the entry "15%" shall be substituted;

(*58*) in Chapter 85,—

(*i*) for the entry in column (4) occurring against all the tariff items of headings 8501, 8502, 8503, 8504, 8505, 8506, 8507, 8509, 8510, 8511, 8512, 8513, 8514, 8515 and 8516, the entry "15%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 8517, the entry "Free" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of headings 8518 and 8519, the entry "15%" shall be substituted;

(*iv*) in tariff item 8520 10 00, for the entry in column (4), the entry "15%" shall be substituted;

(*v*) in tariff item 8520 20 00, for the entry in column (4), the entry "Free" shall be substituted;

(*vi*) in tariff item 8520 32 00, for the entry in column (4), the entry "15%" shall be substituted;

(*vii*) for the entry in column (4) occurring against all the tariff items of sub-headings 8520 33, 8520 39 and 8520 90, the entry "15%" shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of headings 8521 and 8522, the entry "15%" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of sub-headings 8523 11, 8523 12, 8523 13 and 8523 20, the entry "Free" shall be substituted;

(*x*) in tariff item 8523 30 00, for the entry in column (4), the entry "15%" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 8523 90, the entry "Free" shall be substituted;

(*xii*) for the entry in column (4) occurring against all the tariff items of sub-heading 8524 10, the entry "15%" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 8524 31, the entry "Free" shall be substituted;

(*xiv*) for the entry in column (4) occurring against all the tariff items of sub-headings 8524 32 and 8524 39, the entry "15%" shall be substituted;

(*xv*) for the entry in column (4) occurring against all the tariff items of sub-heading 8524 40, the entry "Free" shall be substituted;

(*xvi*) for the entry in column (4) occurring against all the tariff items of sub-headings 8524 51, 8524 52 and 8524 53, the entry "15%" shall be substituted;

(*xvii*) in tariff item 8524 60 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 8524 91, the entry "Free" shall be substituted;

(*xix*) for the entry in column (4) occurring against all the tariff items of sub-heading 8524 99, the entry "15%" shall be substituted;

(*xx*) for the entry in column (4) occurring against all the tariff items of sub-heading 8525 10, the entry "15%" shall be substituted;

(*xxi*) for the entry in column (4) occurring against all the tariff items of sub-heading 8525 20, the entry "Free" shall be substituted;

(*xxii*) in tariff items 8525 30 00 and 8525 40 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xxiii*) for the entry in column (4) occurring against all the tariff items of headings 8526, 8527, 8528, 8529 and 8530, the entry "15%" shall be substituted;

(*xxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 8531 10, the entry "15%" shall be substituted;

(*xxv*) in tariff item 8531 20 00, for the entry in column (4), the entry "Free" shall be substituted;

(*xxvi*) in tariff items 8531 80 00 and 8531 90 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xxvii*) in tariff items 8532 10 00, 8532 22 00, 8532 23 00 and 8532 25 00, for the entry in column (4) occurring against each of them, the entry "Free" shall be substituted;

(*xxviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 8532 29, the entry "Free" shall be substituted;

(*xxix*) in tariff items 8532 30 00, for the entry in column (4), the entry "Free" shall be substituted;

(*xxx*) in tariff item 8533 10 00, for the entry in column (4), the entry "Free" shall be substituted;

(*xxxi*) for the entry in column (4) occurring against all the tariff items of sub-headings 8533 21, 8533 29, 8533 31, 8533 39 and 8533 40, the entry "Free" shall be substituted;

(*xxxii*) in tariff item 8534 00 00, for the entry in column (4), the entry "Free" shall be substituted;

(*xxxiii*) for the entry in column (4) occurring against all the tariff items of headings 8535, 8536, 8537, 8538 and 8539, the entry "15%" shall be substituted;

(*xxxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 8540 11, the entry "15%" shall be substituted;

(*xxxv*) in tariff items 8540 12 00, 8540 20 00, 8540 50 00, 8540 60 00, 8540 71 00, 8540 72 00, 8540 79 00, 8540 81 00, 8540 89 00, 8540 91 00 and 8540 99 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xxxvi*) in tariff items 8541 10 00, 8541 21 00 and 8541 29 00, for the entry in column (4) occurring against each of them, the entry "Free" shall be substituted;

(*xxxvii*) for the entry in column (4) occurring against all the tariff items of sub-headings 8541 30 and 8541 40, the entry "Free" shall be substituted;

(*xxxviii*) in tariff items 8541 50 00 and 8541 60 00, for the entry in column (4) occurring against each of them, the entry "Free" shall be substituted;

(*xxxix*) for the entry in column (4) occurring against all the tariff items of sub-headings 8543 19 and 8543 20, the entry "15%" shall be substituted;

(*xl*) in tariff items 8543 30 00 and 8543 40 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted,

(*xli*) in tariff item 8543 81 00, for the entry in column (4), the entry "Free" shall be substituted;

(*xlii*) for the entry in column (4) occurring against all the tariff items of sub-heading 8543 89, the entry "15%" shall be substituted;

(*xliii*) in tariff item 8543 90 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xliv*) for the entry in column (4) occurring against all the tariff items of sub-headings 8544 11, 8544 19 and 8544 20, the entry "15%" shall be substituted;

(*xlv*) in tariff item 8544 30 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xlvi*) for the entry in column (4) occurring against all the tariff items of sub-headings 8544 41, 8544 49, 8544 51, 8544 59 and 8544 60, the entry "15%" shall be substituted;

(*xlvii*) for the entry in column (4) occurring against all the tariff items of sub-heading 8544 70, the entry "Free" shall be substituted;

(*xlviii*) for the entry in column (4) occurring against all the tariff items of headings 8545, 8546, 8547 and 8548, the entry "15%" shall be substituted;

(*59*) in Chapter 86, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*60*) in Chapter 87,—

(*i*) for the entry in column (4) occurring against all the tariff items of headings 8701 and 8702, the entry "15%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 8703, the entry "100%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of headings 8704, 8705, 8706, 8707, 8708 and 8709, the entry "15%" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of heading 8711, the entry "100%" shall be substituted;

(*v*) for the entry in column (4) occurring against all the tariff items of headings 8712, 8713, 8714, 8715 and 8716, the entry "15%" shall be substituted;

(*61*) in Chapter 88, for the entry in column (4) occurring against all the tariff items (except tariff items 8802 20 00, 8802 30 00, 8802 40 00, 8803 10 00, 8803 20 00 and 8803 30 00), the entry "15%" shall be substituted;

(*62*) in Chapter 89, for the entry in column (4) occurring against all the tariff items (except tariff item 8908 00 00), the entry "15%" shall be substituted;

(*63*) in Chapter 90,—

(*i*) for the entry in column (4) occurring against all the tariff items of headings 9001, 9002, 9003, 9004, 9005, 9006, 9007 and 9008, the entry "15%" shall be substituted;

(*ii*) in tariff item 9009 11 00, for the entry in column (4), the entry "Free" shall be substituted;

(*iii*) in tariff item 9009 12 00, for the entry in column (4), the entry "15%" shall be substituted;

(*iv*) in tariff item 9009 21 00, for the entry in column (4), the entry "Free" shall be substituted;

(*v*) in tariff items 9009 22 00 and 9009 30 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*vi*) in tariff items 9009 91 00, 9009 92 00, 9009 93 00 and 9009 99 00, for the entry in column (4) occurring against each of them, the entry "Free" shall be substituted;

(*vii*) in tariff items 9010 10 00, 9010 50 00, 9010 60 00 and 9010 90 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of headings 9011 and 9012, the entry "15%" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of sub-heading 9013 10, the entry "15%" shall be substituted;

(*x*) in tariff item 9013 20 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xi*) in tariff item 9013 80 10, for the entry in column (4), the entry "Free" shall be substituted;

(*xii*) in tariff item 9013 80 90, for the entry in column (4), the entry "15%" shall be substituted;

(*xiii*) in tariff item 9013 90 10, for the entry in column (4), the entry "Free" shall be substituted;

(*xiv*) in tariff item 9013 90 90, for the entry in column (4), the entry "15%" shall be substituted;

(*xv*) for the entry in column (4) occurring against all the tariff items of headings 9014, 9015, 9016, 9017, 9018 and 9019, the entry "15%" shall be substituted;

(*xvi*) in tariff item 9020 00 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xvii*) for the entry in column (4) occurring against all the tariff items of headings 9021, 9022, 9023, 9024 and 9025, the entry "15%" shall be substituted;

(*xviii*) for the entry in column (4) occurring against all the tariff items of heading 9026, the entry "Free" shall be substituted;

(*xix*) in tariff item 9027 10 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xx*) in tariff item 9027 20 00, for the entry in column (4), the entry "Free" shall be substituted;

(*xxi*) for the entry in column (4) occurring against all the tariff items of sub-heading 9027 30, the entry "Free" shall be substituted;

(*xxii*) in tariff item 9027 40 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxiii*) for the entry in column (4) occurring against all the tariff items of sub-headings 9027 50 and 9027 80, the entry "Free" shall be substituted;

(*xxiv*) for the entry in column (4) occurring against all the tariff items of sub-heading 9027 90, the entry "15%" shall be substituted;

(*xxv*) for the entry in column (4) occurring against all the tariff items of headings 9028 and 9029, the entry "15%" shall be substituted;

(*xxvi*) in tariff items 9030 10 00, 9030 20 00 and 9030 31 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xxvii*) for the entry in column (4) occurring against all the tariff items of sub-heading 9030 39, the entry "15%" shall be substituted;

(*xxviii*) in tariff item 9030 40 00, for the entry in column (4), the entry "Free" shall be substituted;

(*xxix*) in tariff item 9030 83 00, for the entry in column (4), the entry "15%" shall be substituted;

(*xxx*) for the entry in column (4) occurring against all the tariff items of sub-headings 9030 89 and 9030 90, the entry "15%" shall be substituted;

(*xxxi*) in tariff items 9031 10 00, 9031 20 00, 9031 30 00, 9031 49 00, 9031 80 00 and 9031 90 00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*xxxii*) for the entry in column (4) occurring against all the tariff items of heading 9032, the entry "15%" shall be substituted;

(*xxxiii*) in tariff item 9033 00 00, for the entry in column (4), the entry "15%" shall be substituted;

(*64*) in Chapter 91, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*65*) in Chapter 92, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*66*) in Chapter 93, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*67*) in Chapter 94, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*68*) in Chapter 95, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*69*) in Chapter 96, for the entry in column (4) occurring against all the tariff items, the entry "15%" shall be substituted;

(*70*) in Chapter 97,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 9701, the entry "15%" shall be substituted;

(*ii*) in tariff item 9702 00 00, for the entry in column (4), the entry "15%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of headings 9703 and 9705, the entry "15%" shall be substituted;

(*iv*) in tariff item 9706 00 00, for the entry in column (4), the entry "15%" shall be substituted;

(*71*) in Chapter 98,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 9801, the entry "15%" shall be substituted;

(*ii*) in tariff item 9802 00 00, for the entry in column (4), the entry "15%" shall be substituted;

(*iii*) in tariff item 9803 00 00, for the entry in column (4), the entry "100%" shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of headings 9804 and 9805, the entry "15%" shall be substituted.

PART II

In the First Schedule to the Customs Tariff Act,—

1. In Chapter 22, for heading 2208 and the entries relating thereto, the following sub-headings, tariff items and entries shall be substituted, namely:—

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
2208		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirit, liqueurs and other spirituous beverages			
2208 20	-	*Spirits obtained by distilling grape wine or grape marc:*			-
	----	*In containers holding 2 l or less:*			
2208 20 11	----	Brandy	*l*	182%	-
2208 20 12	----	Liquors	*l*	182%	
2208 20 19	----	Other	*l*	182%	
	---	Other			
2208 20 91	----	Brandy	*l*	182%	-
2208 20 92	----	Liquors	*l*	182%	-
2208 20 99	----	Other	*l*	182%	-
2208 30	-	*Whiskies:*	*l*	182%	-
	---	*In containers holding 2 l or less:*			
2208 30 11	----	Bourbon whiskey	*l*	182%	-
2208 30 12	----	Scotch	*l*	182%	-
2208 30 13	----	Blended	*l*	182%	-
2208 30 19	----	Other	*l*	182%	-
	---	Other			
2208 30 91	----	Bourbon whiskey	*l*	182%	-
2208 30 92	----	Scotch	*l*	182%	-
2208 30 93	----	Blended	*l*	182%	-
2208 30 99	----	Other	*l*	182%	-
2208 40	-	*Rum and tafia:*			
	---	*In containers holding 2 l or less:*			
2208 40 11	----	Rum	*l*	182%	-
2208 40 12	----	Tafia	*l*	182%	-
	---	Other			
2208 40 91	----	Rum	*l*	182%	-
2208 40 92	----	Tafia	*l*	182%	-
2208 50	-	*Gin and Geneva:*			
	---	*In containers holding 2 l or less:*			
2208 50 11	----	Gin	*l*	182%	-
2208 50 12	----	Geneva	*l*	182%	-
2208 50 13	----	Vodka	*l*	182%	
	---	*Other:*			
2208 50 91	----	Gin	*l*	182%	-
2208 50 92	----	Geneva	*l*	182%	-
2208 50 93	----	Vodka	*l*	182%	-
2208 70	-	*Liqueurs and cordials:*			
	---	*In containers holding 2 l or less:*			
2208 70 11	----	Liqueurs	*l*	182%	-
2208 70 12	----	Cordials	*l*	182%	-
	---	Other			

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
2208 70 91	----	Liqueurs	*l*	182%	-
2208 70 92	----	Cordials	*l*	182%	-
2208 90	-	*Other:*			
	---	*In containers holding 2 l or less:*			
2208 90 11	----	Tequila	*l*	182%	-
2208 90 12	----	Indenatured ethyl alcohol	*l*	182%	-
2208 90 19	----	Other	*l*	182%	
	---	Other			
2208 90 91	----	Tequila	*l*	182%	-
2208 90 92	----	Indenatured ethyl alcohol	*l*	182%	-
2208 90 99	----	Other	*l*	182%	

(*z*) in Chapter 28,—

(*i*) in heading 2812,—

(*a*) for tariff item 2812 10 10 and the entries relating thereto, the following shall be substituted, namely:—

"2812 10 10	---	Phosgene (carbonyl chloride, carbonyl dichloride, carbon oxy-chloride, chloroformyl chloride)	kg.	15%	-";

(*b*) for tariff item 2812 10 20 and the entries relating thereto, the following shall be substituted, namely:—

	"---	Phosphorus trichloride and Phosphorus pentachloride:			
2812 10 21	----	Phosphorus trichloride	kg.	15%	-
2812 10 22	----	Phosphorus pentachloride	kg.	15%	-";

(*c*) for tariff item 2812 10 40 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride and Thionyl chloride:*			
2812 10 41	----	Sulphur oxychloride	kg.	15%	-
2812 10 42	----	Sulphur monochloride	kg.	15%	-
2812 10 43	----	Sulphur dichloride	kg.	15%	-
2812 10 47	----	Thionyl chloride	kg.	15%	-";

(*d*) after tariff item 2812 10 50 and the entries relating thereto, the following shall be inserted, namely:—

"2812 10 60	---	Arsenous trichloride	kg.	15%	-";

(*ii*) in heading 2851, for tariff item 2851 00 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other*:			
2851 00 91	----	Cyanogen chloride [(CN) Cl]	kg.	15%	-
2851 00 99	----	Other	kg.	15%	-";

(*2*) in Chapter 29,—

(*i*) in heading 2903, for tariff item 2903 30 10 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Fluorinated derivatives*:			
2903 30 11	----	1-Propene, 1, 1,3,3,3,- Pentafluoro – 2-(trifluoromethyl) (PFIB)	kg.	15%	-
2903 30 19	----	Other	kg.	15%	-";

Tariff Item		Description of goods	Unit	Rate of duty	
				Stand-ard	Preferential Areas
(1)		(2)	(3)	(4)	(5)

(*ii*) in heading 2904, after tariff item 2904 90 70 and the entries relating thereto, the following shall be inserted, namely:—

"2904 90 80	---	Chloropicrin (Trichloronitro-Methane)	kg.	15%	-";

(*iii*) in heading 2905, for tariff item 2905 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"2905 19	--	*Other*:			
2905 19 10	---	2-Butanol, 3, 3-dimethyl-	kg.	15%	-
2905 19 90	---	Other	kg.	15%	-";

(*iv*) in heading 2918, for tariff item 2918 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"2918 19	--	*Other*:			
2918 19 10	---	Benzeneacetic acid, alpha-hydroxy-alpha-phenyl-	kg.	15%	-
2918 19 90	---	Other	kg.	15%	-";

(*v*) in heading 2920,—

(*a*) for tariff item 2920 10 00 and the entries relating thereto, the following shall be substituted, namely:—

	"-	*Phosphorothioic acid, S [2-(diethylamino) ethyl] O,O-diethyl ester; and Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:*			
2920 10 10	---	Phosphorothioic acid, S [2-(diethylamino) ethyl] O,O-diethyl ester	kg.	15%	-
2920 10 20	---	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	15%	-";

(*b*) for tariff item 2920 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	"—	*Other:*			
2920 90 41	----	Trimethyl Phosphite	kg.	15%	-
2920 90 42	----	Triethyl Phosphite	kg.	15%	-
2920 90 43	----	Dimethyl Phosphite	kg.	15%	-
2920 90 44	----	Diethyl Phosphite	kg.	15%	-
2920 90 45	----	O, O, Dimethyl Methyl Phosphonate	kg.	15%	-
2920 90 47	----	Phosphonic Acid, Methyl-compound with (aminoimino methyl) urea (1:1)	kg.	15%	-
2920 90 48	----	1-Propanaminium N, N, N-trimethyl -3-[1-oxo-9-octadecenyl)amino]-,(Z)-methyl methylphosphonate	kg.	15%	-

Tariff Item		Description of goods	Unit	Rate of duty	
				Stand-ard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
2920 90 51	----	Phosphonic acid, [methyl-bis (5-ethyl- 2-methyl -2- oxido-1, 3,2-dioxaphosphorinan-5-yl) methyl] ester	kg.	15%	-
2920 90 52	----	Phosphonic acid, [methyl- (5-ethyl-2-methyl 2-oxido-1,3,2 -dioxaphosphorinan-5-yl)methyl] ester	kg.	15%	-
2920 90 53	----	Phosphonic acid, propyl-dimethyl ester	kg.	15%	-
2920 90 54	----	Phosphonous acid, methyl-diethyl ester	kg.	15%	-
2920 90 55	----	Phosphonic acid, ethyl-	kg.	15%	-
2920 90 56	----	Phosphonic acid, propyl-	kg.	15%	-
2920 90 57	----	Phosphinic acid, methyl-	kg.	15%	-
2920 90 58	----	Phosphonochloridic acid, methyl-, methyl ester	kg.	15%	-
2920 90 61	----	Phosphonothioic dichloride, ethyl-	kg.	15%	-
2920 90 62	----	Phosphonic acid, methyl-	kg.	15%	-
2920 90 63	----	Phosphonic acid, methyl-, dimethyl ester	kg.	15%	-
2920 90 64	----	Phosphonic dichloride, methyl-	kg.	15%	-
2920 90 65	----	Phosphonous dichloride, methyl-	kg.	15%	-
2920 90 66	----	Phosphonic acid, ethyl-, diethyl ester	kg.	15%	-
2920 90 99	----	Other	kg.	15%	-";

(*vi*) in heading 2921, for tariff item 2921 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"2921 19	--	*Other:*			
	---	*2-Chloro N,N-Di-isopropyl ethylamine and Ethanamine, 2-Chloro-N, N-dimethyl :*			
2921 19 11	----	2-Chloro N,N-Di-isopropyl ethylamine	kg.	15%	-
2921 19 14	----	Ethanamine, 2-Chloro-N, N-dimethyl	kg.	15%	-
2921 19 90	---	Other	kg.	15%	-";

(*vii*) in heading 2922,—

(*a*) for tariff items 2922 11 00 and 2922 12 00 and the entries relating thereto, the following shall be substituted, namely:—

"2922 11	--	*Monoethanolamine and its salts:*			
	---	*2-Hydroxy N,N-Diisopropyl Ethylamine, N,N-Diethyl Amino ethyl Chloride Hydrochloride, Di-ethyl Amino ethanethiol Hydrochloride, Di-Methyl Amino ethyl chloride Hydrochloride, Di-Methyl Amino ethanethiol, Di-Methyl Amino ethanethiol Hydrochloride:*			
2922 11 11	----	2-Hydroxy N,N-Diisopropyl Ethylamine	kg.	15%	-
2922 11 12	----	N,N-Diethyl Amino ethyl Chloride Hydrochloride	kg.	15%	-
2922 11 13	----	Di-ethyl Amino ethanethiol Hydrochloride	kg.	15%	-

Tariff Item		Description of goods	Unit	Rate of duty	
				Stand-ard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
2922 11 14	---	Di-Methyl Amino ethyl chloride Hydrochloride	kg.	15%	-
2922 11 15	----	Di-Methyl Amino ethanethiol	kg.	15%	-
2922 11 16	----	Di-Methyl Amino ethanethiol Hydrochloride	kg.	15%	-
2922 11 90	–	Other	kg.	15%	-
2922 12	–	*Diethanolamine and its salts:*			
	---	*Ethyldiethanolamine and Methyldiethanolamine :*			
2922 12 11	----	Ethyldiethanolamine	kg.	15%	-
2922 12 12	----	Methyldiethanolamine	kg.	15%	-
2922 12 90	---	Other	kg.	15%	-";

(*b*) for tariff item 2922 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"2922 19	–	*Other:*			
2922 19 10	---	Diethyl amino ethanethiol	kg.	15%	-
2922 19 20	---	Ethanol, 2- [bis(1-methylethyl) amino]-	kg.	15%	-
2922 19 30	---	Ethanethiol, 2-(diethylamino)-	kg.	15%	-
2922 19 90	---	Other	kg.	15%	-";

(*viii*) in heading 2930, for tariff item 2930 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other:*			
2930 90 91	----	Ethanol, 2,2'-thiobis-	kg.	15%	-
2930 90 99	----	Other	kg.	15%	-";

(*ix*) in heading 2933, after tariff item 2933 39 20 and the entries relating thereto, the following shall be inserted, namely:—

"2933 39 30	---	1-Azabicyclo (2.2.2.) octan-3-ol	kg.	15%	-";

(*x*) in heading 2939, for tariff item 2939 29 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 29	–	*Other:*			
2939 29 10	---	Benzeneacetic acid, alpha -hydroxy-alpha-phenyl, 1-azabicyclo[2.2.2.]oct-3-yl ester	kg.	15%	-
2939 29 90	---	Other	kg.	15%	-".

THE THIRD SCHEDULE

(*See* section 81)

'THE THIRD SCHEDULE

[*See* section 2(*f*)(*iii*)]

NOTES

1. In this Schedule, "heading", "sub-heading" and "tariff item" mean respectively a heading, sub-heading and tariff item in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the Section and Chapter Notes and the General Explanatory Notes of the said First Schedule shall, apply to the interpretation of this Schedule.

Sl. No.	Heading, sub-heading or tariff item	Description of goods
(1)	(2)	(3)
1.	0402 91 10 or 0402 99 20	Concentrated (condensed) milk, whether sweetened or not put up in unit containers and ordinarily intended for sale
2.	1702	Preparation of other sugar
3.	1702	Sugar syrups not containing added flavouring or colouring matter, artificial honey whether or not mixed with natural honey; caramel
4.	1704	Gums, whether or not sugar coated (including chewing gum, bubble gum and the like)
5.	1704 90	All goods
6.	1805 00 00 or 1806 10 00	Cocoa powder, whether or not containing added sugar or other sweetening matter
7.	1806	Other food preparations containing cocoa.
8.	1806 90 10	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates
9.	1901 20 00 or 1901 90	All goods
10.	1902	All goods other than seviyan (Vermicelli)
11.	1904	All goods
12.	1905 31 00 or 1905 90 20	Biscuits, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power
13.	1905 32 11 or 1905 32 90	Waffles and wafers, coated with chocolate or containing chocolate
14.	1905 32 19 or 1905 32 90	All goods
15.	2101 11 00 or 2101 12 00	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
16.	2102	All goods
17.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
18.	2106 90 20	Pan masala, only in retail packs containing ten grams or more per pack, other than the goods containing not more than 15% betel nut by weight and not containing tobacco in any proportion
19.	2106 90 30	Betel nut powder known as "Supari"
20.	2106 90 11	Sharbat
21.	2106 10 00, 2106 90 19,	Edible preparations (excluding "Prasad or prasadam"), not elsewhere specified or included, bearing a brand name

Sl. No.	Heading, sub-heading or tariff item	Description of goods
(1)	(2)	(3)
	2106 90 40, 2106 90 50, 2106 90 60, 2106 90 70, 2106 90 80, 2106 90 91, 2106 90 99	
22.	2201	Waters, including natural or artificial mineral waters (excluding Aerated waters), bearing a brand name
23.	2201 10 20	Aerated waters
24.	2202 10 10	Aerated waters
25.	2202 10 90	Waters, including mineral waters, bearing a brand name
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
27.	2403 99 10, 2403 99 20, 2403 99 30	Chewing tobacco and preparations containing chewing tabacco
28.	2403 99 90	Pan masala containing tobacco
29.	2523 21 00	White cement, whether or not artificially coloured and whether or not with rapid hardening properties
30.	2710	Lubricating oils and lubricating preparations
31.	3004	(i) Patent or proprietary medicaments, other than those medicaments which are exclusively Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic; (ii) Medicaments (other than patent or proprietary) other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems. *Explanation.*— For the purposes of this heading, "Patent or proprietary medicaments" means any drug or medicinal preparation, in whatever form, for use in the internal or external treatment of, or for the prevention of ailments in human beings or animals, which bears either on itself or on its container or both, a name which is not specified in a monograph, in a Pharmacopoeia, Formulary or other publications, namely:— (a) the Indian Pharmacopoeia; (b) the International Pharmacopoeia; (c) the National Formulary of India; (d) the British Pharmacopoeia; (e) the British Pharmaceutical Codex; (f) the British Veterinary Codex; (g) the United States Pharmacopoeia; (h) the National Formulary of the U.S.A.; (i) the Dental Formulary of the U.S.A.; and (j) the State Pharmacopoeia of the U.S.S.R., or which is a brand name, that is, a name or a registered trade mark under the Trade Marks Act, 1999 (47 of 1999), or any other mark such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to that medicine for the purpose of indicating or so as to indicate a connection in the course of trade between the medicine and some person, having the right either as proprietor or otherwise to use the name or mark with or without any indication of the identity of that person.
32.	3204 20 or 3204 90 00	Synthetic organic products of a kind used as florescent brightening agents or as a luminophores
33.	3206	All goods other than pigments and inorganic products of a kind used as luminophores
34.	3208 or 3209 or 3210	All goods

Sl. No.	Heading, sub-heading or tariff item	Description of goods
(1)	(2)	(3)
35.	3212 90	Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes
36.	(i) 3213 (ii) 3214	All goods All goods excluding primers (heading 3208), varnishes (heading 3209)
37.	(i) 3303 (ii) 3304 or 3305	Perfumes and toilet waters, not containing the substances specified in Note 1(d) to this Chapter. All goods
38.	3306	Toothpaste
39.	3307	All goods, not containing the substances specified in Note 1(d) to this Chapter
40.	3401	Soaps in any form other than the following : (i) soap, other than for toilet use, whether or not containing medicament or disinfectant; (ii) soap, in or in relation to the manufacture of which no process has been carried on with the aid of power or of steam; and (iii) laundry soaps produced by a factory owned by the Khadi and Village Industries Commission or any organisation approved by the said Commission for the purpose of manufacture of such soaps
41.	(i) 3401 (ii) 3402	Organic surface-active products and preparations for use as soap in the form of bars, cakes, moulded pieces or shapes All goods other than sulphonated castor oil, fish oil or sperm oil
42.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations based on lubricants)
43.	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404
44.	3506	Prepared glues and other prepared adhesives not elsewhere specified or included
45.	3702	All goods other than for X-ray and cinematograph films, unexposed
46.	3808	Insecticides, fungicides, herbicides, weedicides and pesticides
47.	3808	Disinfectants and similar products
48.	3814 00 10	Thinners
49.	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils obtained from bituminous minerals
50.	3820 20 00	Anti-freezing preparations and prepared de-icing fluids
51.	3824 or 3825	Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale
52.	3919	Self-adhesive tapes of plastics
53.	3923 or 3924	Insulated ware
54.	4816	Carbon paper, self-copy paper, duplicator stencils, of paper
55.	4818	Cleansing or facial tissues, handkerchiefs and towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres
56.	6401 to 6405	Footwear
57.	6506 10	Safety headgear
58.	6907	Vitrified tiles, whether polished or not
59.	6908	Glazed tiles
60.	7321	Cooking appliances and plate warmers
61.	7323	Pressure cookers
62.	7324	Sanitary ware of iron or steel
63.	7418	Sanitary ware of copper

Sl. No.	Heading, sub-heading or tariff item	Description of goods
(1)	(2)	(3)
64.	7615 19 10	Pressure cookers
65.	8212	Razor and razor blades (including razor blade blanks in strips)
66.	8305	Staples in strips, paper clips of base metal
67.	8414	Electric fans
68.	8415	Window room air-conditioners and split air-conditioners of capacity up to 3 tonnes
69.	8418	Refrigerators
70.	8421	Water filters and water purifiers, of a kind used for domestic purposes
71.	8422	Dish washing machines
72.	8450	Household or laundry type washing machines, including machines which both wash and dry
73.	8469	Typewriters, other than braille typewriters
74.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions
75.	8472	Stapling machines (staplers)
76.	8506	Primary cells and primary batteries
77.	8509	Electro-mechanical domestic appliances with self-contained electric motor
78.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
79.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
80.	8516	Electric instantaneous or storage water heaters and immersion heaters, electric space heating apparatus and soil heating apparatus, electro-thermic hair-dressing apparatus (for example, hair-dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing iron; other electro-thermic appliances of a kind used for domestic purposes
81.	8517	Telephone sets including telephones with cordless handsets; video phones; facsimile machines
82.	8519 or 8520	All goods
83.	8521	All goods
84.	8523	Unrecorded audio cassettes
85.	8523	Video cassettes
86.	8523	Magnetic discs
87.	8524	Video cassettes
88.	8524	Magnetic discs
89.	8525	Pagers, cellular or mobile phones
90.	8527	Radio sets including transistor sets, having the facility of receiving radio signals and converting the same into audio output with no other additional facility like sound recording or reproducing or clock in the same housing or attached to it
91.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing with sound recording or reproducing apparatus or a clock
92.	8528	Television receivers (including video monitors and video projectors), whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus
93.	8536	All goods
94.	8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps
95.	9006	Photographic (other than cinematographic) cameras
96.	9101 or 9102	Watches other than braille watches
97.	9103 or 9105	Clocks
98.	9612	All goods
99.	9617	Vacuum flasks.'.

THE FOURTH SCHEDULE

(*See* section 82)

Sl.No.	Provisions of the Central Excise Rules, 1944 to be amended	Amendment	Period of effect of amendment
(1)	(2)	(3)	(4)
1.	Rule 57CC of the Central Excise Rules, 1944 as inserted by notification No. G.S.R. 324(E), dated the 23rd July, 1996 [14/96-Central Excise (N.T.), dated the 23rd July, 1996]	In the Central Excise Rules, 1944, in rule 57CC, the *Explanation* shall be numbered as *Explanation* 1 thereof; and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely:— "*Explanation* 2.—If the manufacturer fails to pay the said amount, it shall be recovered along with interest in the same manner, as provided in rule 57-I, for recovery of credit wrongly taken.".	1st day of August, 1996 to 28th day of February, 1997 (both days inclusive)
2.	Rule 57CC of the Central Excise Rules, 1944 as substituted by notification No. G.S.R. 122(E), dated the 1st March, 1997 [6/97-Central Excise (N.T.), dated the 1st March, 1997]	In the Central Excise Rules, 1944, in rule 57CC, after sub-rule (9), the following *Explanation* shall be inserted, namely:— "*Explanation.*— If the manufacturer fails to pay the said amount, it shall be recovered along with interest in the same manner, as provided in rule 57-I, for recovery of credit wrongly taken.".	1st day of March, 1997 to 31st day of March, 2000 (both days inclusive)
3.	Rule 57D of the Central Excise Rules, 1944 as substituted by notification No. G.S.R. 203(E), dated the 1st March, 2000 [11/2000-Central Excise (N.T.), dated the 1st March, 2000] and as substituted by rule 57AD by notification No. 298(E), dated the 31st March, 2000 [27/2000-Central Excise (N.T.), dated the 31st March, 2000]	In the Central Excise Rules, 1944, in rule 57AD, after sub-rule (2), the *Explanation* shall be numbered as *Explanation* 1 thereof; and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely:— "*Explanation* 2.—If the manufacturer fails to pay the said amount, it shall be recovered along with interest in the same manner, as provided in rule 57AH, for recovery of CENVAT credit wrongly taken.".	1st day of April, 2000 to 30th day of June, 2001 (both days inclusive)

THE FIFTH SCHEDULE

(*See* section 83)

Provisions of the CENVAT Credit Rules, 2001 to be amended	Amendment	Period of effect of amendment
(1)	(2)	(3)
Rule 6 of the CENVAT Credit Rules, 2001 as published by notification No. G.S.R. 445(E), dated the 21st June, 2001 [31/2001-Central Excise (N.T.), dated the 21st June, 2001]	In the CENVAT Credit Rules, 2001, in rule 6, after sub-rule (*3*), the *Explanation* shall be numbered as *Explanation* 1 thereof; and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely:— "*Explanation* 2.—If the manufacturer fails to pay the said amount, it shall be recovered along with interest in the same manner, as provided in rule 12, for recovery of CENVAT credit wrongly taken.".	1st day of July, 2001 to the 28th day of February, 2002 (both days inclusive).

THE SIXTH SCHEDULE

(*See* section 84)

Notification No. and date	Text of Amendment 2001 to be amended	Period of effect of amendment
G.S.R.277 (E), dated the 1st March, 1988 [88/88-Central Excise, dated the 1st March, 1988]	In the said notification, in the *Explanation*, for clause (*a*), the following clause shall be substituted, namely:— '(*a*) the expression "rural area" shall have the meaning assigned to it in clause (*ff*) of section 2 of the Khadi and Village Industries Commission Act, 1956 (61 of 1956).'.	21st day of February, 2000 to 28th day of February, 2003 (both days inclusive)

THE SEVENTH SCHEDULE

(*See* section 85)

NOTES

1. In this Schedule, "heading", "sub-heading", "tariff item" and "Chapter" mean respectively a heading, sub-heading, tariff item and Chapter in the First Schedule to the Central Excise Tariff Act.

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, the Section and Chapter NOTES and the General Explanatory NOTES of the First Schedule shall apply to the interpretation of this Schedule.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2106 90 20	---	Pan masala	kg.	10%
2401		UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	-	*Tobacco, not stemmed or stripped*:		
2401 10 10	---	Flue cured Virginia tobacco	kg.	10%
2401 10 20	---	Sun cured country (natu) tobacco	kg.	10%
2401 10 30	---	Sun cured Virginia tobacco	kg.	10%
2401 10 40	---	Burley tobacco	kg.	10%
2401 10 50	---	Tobacco for manufacture of biris, not stemmed	kg.	10%
2401 10 60	---	Tobacco for manufacture of chewing tobacco	kg.	10%
2401 10 70	---	Tobacco for manufacture of cigar and cheroot	kg.	10%
2401 10 80	---	Tobacco for manufacture of hookah tobacco	kg.	10%
2401 10 90	---	Other	kg.	10%
	-	*Tobacco partly or wholly stemmed or stripped*:		
2401 20 10	---	Flue cured virginia tobacco	kg.	10%
2401 20 20	---	Sun cured country (natu) tobacco	kg.	10%
2401 20 30	---	Sun cured virginia tobacco	kg.	10%
2401 20 40	---	Burley tobacco	kg.	10%
2401 20 50	---	Tobacco for manufacture of biris, not stemmed	kg.	10%
2401 20 60	---	Tobacco for manufacture of chewing tobacco	kg.	10%
2401 20 70	---	Tobacco for manufacture of cigar and cheroot	kg.	10%
2401 20 80	---	Tobacco for manufacture of hookah tobacco	kg.	10%
2401 20 90	---	Other	kg.	10%
2401 30 00	-	Tobacco refuse	kg.	10%
2402		CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
2402 10	-	*Cigars, cheroots and cigarillos, containing tobacco*:		
2402 10 10	---	Cigars and cheroots	T u	10%
2402 10 20	---	Cigarillos	T u	10%
2402 20	-	*Cigarettes containing tobacco:*		
2402 20 10	---	Other than filter cigarettes, of length not exceeding 60 millimetres	T u	Rs.15 per thousand
2402 20 20	---	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	T u	Rs.45 per thousand
2402 20 30	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	T u	Rs.70 per thousand
2402 20 40	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	T u	Rs.110 per thousand

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2402 20 50	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	T u	Rs.145 per thousand
2402 20 90	---	Other	T u	Rs.180 per thousand
2402 90	-	*Other :*		
2403		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO, TOBACCO EXTRACTS AND ESSENCES		
2403 10	-	*Smoking tobacco, whether or not containing tobacco substitutes in any proportion*:		
2403 10 10	---	Hookah or gudaku tobacco bearing a brand name	kg.	10%
2403 10 20	---	Smoking mixtures for pipes and cigarettes	kg.	10%
2403 10 90	---	Other	kg.	10%
	-	*Other* :		
2403 91 00	---	"Homogenised" or "reconstituted" tobacco	kg.	10%
2403 99	–	*Other :*		
2403 99 10	---	Chewing tobacco	kg.	10%
2403 99 20	---	Preparations containing chewing tobacco	kg.	10%
2403 99 30	---	Jarda scented tobacco	kg.	10%
2403 99 40	---	Snuff	kg.	10%
2403 99 50	---	Preparations containing snuff	kg.	10%
2403 99 60	---	Tobacco extracts and essence	kg.	10%
2403 99 70	---	Cut tobacco	kg.	Rs. 5 per kg.
2403 99 90	---	Other	kg.	10%

THE EIGHTH SCHEDULE

[*See* section 86(*a*)]

In the First Schedule to the Central Excise Tariff Act,—

(*1*) in Chapter 15, after NOTE 5, the following NOTE shall be inserted, namely:—

'6. In relation to refined edible vegetable oils falling under headings 1507 to 1515, the process of refining, that is to say, any one or more of the processes, namely, treatment of crude oil with an alkali, bleaching and deodorisation, shall amount to "manufacture".';

(*2*) in Chapter 17, for the entry in column (4) occurring against all the tariff items of heading 1703, the entry "Rs. 1,000 per tonne" shall be substituted;

(*3*) in Chapter 22, in tariff item 2201 90 90, for the entry in column (4), the entry "16%" shall be substituted;

(*4*) in Chapter 25, in tariff item 2523 10 00, for the entry in column (4), the entry "Rs. 350 per tonne" shall be substituted;

(*5*) in Chapter 27,—

(*i*) for the entry in column (4) occurring against all tariff items of sub-heading 2710 11, the entry "16% *plus* Rs. 15.00 per litre" shall be substituted;

(*ii*) in tariff item 2710 19 30, for the entry in column (4), the entry "16% *plus* Rs. 5.00 per litre" shall be substituted;

(*iii*) in tariff item 2710 19 40, for the entry in column (4), the entry "16% *plus* Rs. 5.00 per litre" shall be substituted;

(*6*) in Chapter 51, in NOTE 3, for "5109", substitute "5109 or 5110, dyeing";

(*7*) in Chapter 52, in NOTE 2, for "5205 and 5206", substitute "5205, 5206 and 5207";

(*8*) in Chapter 52, in NOTE 4, for "5207 or 5208 or 5209", substitute "5208 or 5209 or 5210 or 5211 or 5212";

(*9*) in Chapter 54,—

(a) in NOTE 2, for "5402 and 5403", substitute "5402, 5403 and 5406";

(*b*) in NOTE 3, after "5403", insert "or 5404";

(*10*) in Chapter 55,—

(*a*) in NOTE 2, after "5510", insert "or 5511";

(*b*) in NOTE 4, after "5515", insert "or 5516";

(*11*) in Chapter 57, in tariff items 5701 10 00, 5701 90 10 and 5701 90 90, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(*12*) in Chapter 58, in tariff items 5805 00 10, 5805 00 20 and 5805 00 90, for the entry in column (4) occurring against each of them, the entry "*Nil*" shall be inserted;

(*13*) in Chapter 70, in NOTE 6, for "7015", substitute "7013";

(*14*) in Chapter 71, after NOTE 11, the following NOTES shall be inserted, namely:—

'12. In this Chapter, "brand name" or "trade name" means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

13. For the purposes of heading 7113, the processes of affixing or embossing trade name or brand name on articles of jewellery shall amount to "manufacture".'.

(*15*) in Chapter 90, against tariff item 9017 20 10, for the entry in column (4), the entry "16%" shall be substituted.

THE NINTH SCHEDULE

[*See* section 86(*b*)]

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

In the Second Schedule to the Central Excise Tariff Act,—

(*a*) after tariff item 2401 30 00 and the entries relating thereto, the following tariff items and entries shall be inserted, namely:—

'2403 10 10	---	Hookah or gudaku tobacco	kg.	16%
2403 91 00	---	"Homogenised" or "reconstituted" tobacco	kg.	16%';

(*b*) after tariff item 2403 99 20 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

"2403 99 30	---	Jarda scented tobacco	kg.	16%";

(*c*) after tariff item 2403 99 50 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

"2403 99 60	---	Tobacco, extracts and essence	kg.	16%";

(*d*) after heading 8704, the following sub-heading, tariff item and entries shall be inserted, namely:—

"8704 10	-	Dumpers *designed for off— highway use:*		
8704 10 90	---	Other	u	8%".

THE TENTH SCHEDULE

(*See* section 116)

'THE FIRST SCHEDULE

[*See* section 3(*1*)]

NOTES

1. In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" mean respectively a tariff item, heading, sub-heading and Chapter in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the Section and Chapter NOTES and the General Explanatory NOTES of the First Schedule shall, so far as may be, apply to the interpretation of this Schedule.

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
1701		CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM		
	-	*Raw sugar not containing added flavouring or colouring matter :*		
1701 11	–	*Cane sugar:*		
1701 11 10	---	Cane jaggery	kg.	Rs. 37 per quintal
1701 11 90	---	Other	kg.	Rs. 37 per quintal
1701 12 00	–	Beet sugar	kg.	Rs. 37 per quintal
	-	*Other :*		
1701 91 00	–	Refined sugar containing added flavouring or colouring matter	kg.	Rs. 37 per quintal
1701 99	–	*Other:*		
1701 99 10	---	Sugar cubes	kg.	Rs. 37 per quintal
1701 99 90	---	Other	kg.	Rs. 37 per quintal
1702 90 10	---	Palmyra sugar	kg.	Nil
2401		UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	-	*Tobacco, not stemmed or stripped :*		
2401 10 10	---	Flue cured virginia tobacco	kg.	10%
2401 10 20	---	Sun cured country (natu) tobacco	kg.	10%
2401 10 30	---	Sun cured virginia tobacco	kg.	10%
2401 10 40	---	Burley tobacco	kg.	10%
2401 10 50	---	Tobacco for manufacture of biris, not stemmed	kg.	10%
2401 10 60	---	Tobacco for manufacture of chewing tobacco	kg.	10%
2401 10 70	---	Tobacco for manufacture of cigar and cheroot	kg.	10%
2401 10 80	---	Tobacco for manufacture of hookah tobacco	kg.	10%
2401 10 90	---	Other	kg.	10%
2401 20	-	*Tobacco, partly or wholly stemmed or stripped :*		
2401 20 10	---	Flue cured virginia tobacco	kg.	10%
2401 20 20	---	Sun cured country (natu) tobacco	kg.	10%
2401 20 30	---	Sun cured virginia tobacco	kg.	10%
2401 20 40	---	Burley tobacco	kg.	10%
2401 20 50	---	Tobacco for manufacture of biris	kg.	10%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
2401 20 60	---	Tobacco for manufacture of chewing tobacco	kg.	10%
2401 20 70	---	Tobacco for manufacture of cigar and cheroot	kg.	10%
2401 20 80	---	Tobacco for manufacture of hookah tobacco	kg.	10%
2401 20 90	---	Other	kg.	10%
2401 30 00	-	Tobacco refuse	kg.	10%
2402		CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
2402 10	-	*Cigars, cheroots and cigarillos, containing tobacco :*		
2402 10 10	---	Cigar and cheroots	Tu	Nil
2402 10 20	---	Cigarillos	Tu	Nil
2402 20	-	*Cigarettes, containing tobacco ;*		
2402 20 10	---	Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	Rs. 37 per thousand
2402 20 20	---	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	Rs. 125 per thousand
2402 20 30	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	Tu	Rs. 185 per thousand
2402 20 40	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	Rs. 300 per thousand
2402 20 50	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Tu	Rs. 400 per thousand
2402 20 90	---	Other	Tu	Rs. 495 per thousand
2402 90	-	*Other:*		
2402 90 90	---	Other	Tu	Nil
2403		OTHER MANUFACTURED TABACCO		
2403 10 10	---	Hookah or gudaku tobacco	kg.	18%
2403 10 20	---	Smoking mixtures for pipes and cigarettes	kg.	75%
	---	*Biris:*		
2403 10 31	----	Other than paper rolled biris, manufactured without the aid of machine	Tu	Rs. 1.40 per thousand
2403 10 39	----	Other	Tu	Rs. 3.50 per thousand
2403 10 90	---	Other	kg.	18%
2403 99	–	*Other:*		
2403 99 10	---	Chewing tobacco	kg.	18%
2403 99 20	---	Preparations containing chewing tobacco	kg.	18%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
2403 99 30	---	Jarda scented tobacco	kg.	18%
2403 99 40	---	Snuff	kg.	18%
2403 99 50	---	Preparations containing snuff	kg.	18%
2403 99 70	---	Cut-tobacco	kg.	Nil
2403 99 90	---	Other	kg.	18%
5007		WOVEN FABRICS OF SILK OR OF SILK WASTE		
5007 10 00	-	Fabrics of noil silk	m^2	Nil
5007 20	-	*Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk :*		
5007 20 10	---	Sarees	m^2	Nil
5007 20 90	---	Other	m^2	Nil
5007 90 00	-	Other fabrics	m^2	Nil
5111		WOVEN FABRICS OF CARDED WOOL EXCLUDING HAIR BELTING		
	-	*Containing 85% or more by weight of wool :*		
5111 11	--	*Of a weight not exceeding 300 g/m² :*		
5111 11 10	---	Unbleached	m^2	8%
5111 11 20	---	Bleached	m^2	8%
5111 11 30	---	Dyed	m^2	8%
5111 11 40	---	Printed	m^2	8%
5111 11 90	---	Other	m^2	8%
5111 19	--	*Other :*		
5111 19 10	---	Unbleached	m^2	8%
5111 19 20	---	Bleached	m^2	8%
5111 19 30	---	Dyed	m^2	8%
5111 19 40	---	Printed	m^2	8%
5111 19 90	---	Other	m^2	8%
5111 20	-	*Other, mixed mainly or solely with man-made filaments :*		
5111 20 10	---	Unbleached	m^2	8%
5111 20 20	---	Bleached	m^2	8%
5111 20 30	---	Dyed	m^2	8%
5111 20 40	---	Printed	m^2	8%
5111 20 90	---	Other	m^2	8%
5111 30	-	*Other, mixed mainly or solely with man-made staple fibres :*		
5111 30 10	---	Unbleached	m^2	8%
5111 30 20	---	Bleached	m^2	8%
5111 30 30	---	Dyed	m^2	8%
5111 30 40	---	Printed	m^2	8%
5111 30 90	---	Other	m^2	8%
5111 90	-	*Other :*		
5111 90 10	---	Unbleached	m^2	8%
5111 90 20	---	Bleached	m^2	8%
5111 90 30	---	Dyed	m^2	8%
5111 90 40	---	Printed	m^2	8%
5111 90 90	---	Other	m^2	8%
5112		WOVEN FABRICS OF COMBED WOOL EXCLUDING HAIR BELTING		
	-	*Containing 85% or more by weight of wool:*		
5112 11	--	*Of a weight not exceeding 200 g/m² :*		
5112 11 10	---	Unbleached	m^2	8%
5112 11 20	---	Bleached	m^2	8%
5112 11 30	---	Dyed	m^2	8%
5112 11 40	---	Printed	m^2	8%
5112 11 90	---	Other	m^2	8%
5112 19	--	*Other :*		

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5112 19 10	---	Unbleached	m^2	8%
5112 19 20	---	Bleached	m^2	8%
5112 19 30	---	Dyed	m^2	8%
5112 19 40	---	Printed	m^2	8%
5112 19 90	---	Other	m^2	8%
5112 20	-	*Other, mixed mainly or solely with man-made filaments:*		
5112 20 10	---	Unbleached	m^2	8%
5112 20 20	---	Bleached	m^2	8%
5112 20 30	---	Dyed	m^2	8%
5112 20 40	---	Printed	m^2	8%
5112 20 90	---	Other	m^2	8%
5112 30	-	*Other, mixed mainly or solely with man-made staple fibres :*		
5112 30 10	---	Unbleached	m^2	8%
5112 30 20	---	Bleached	m^2	8%
5112 30 30	---	Dyed	m^2	8%
5112 30 40	---	Printed	m^2	8%
5112 30 90	---	Other	m^2	8%
5112 90	-	*Other :*		
5112 90 10	---	Unbleached	m^2	8%
5112 90 20	---	Bleached	m^2	8%
5112 90 30	---	Dyed	m^2	8%
5112 90 40	---	Printed	m^2	8%
5112 90 90	---	Other	m^2	8%
5208		WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m^2		
	-	*Unbleached:*		
5208 11	--	*Plain weave, weighing not more than* 100 g/m^2 *:*		
5208 11 10	---	Dhoti	m^2	8%
5208 11 20	---	Saree	m^2	8%
5208 11 30	---	Shirting fabrics	m^2	8%
5208 11 40	---	Casement	m^2	8%
5208 11 90	---	Other	m^2	8%
5208 12	--	*Plain weave, weighing more than* 100 g/m^2 :		
5208 12 10	---	Dhoti	m^2	8%
5208 12 20	---	Saree	m^2	8%
5208 12 30	---	Shirting fabrics	m^2	8%
5208 12 40	---	Casement	m^2	8%
5208 12 50	---	Sheeting (takia, leopard fabrics, other than furnishing fabrics)	m^2	8%
5208 12 60	---	Voils	m^2	8%
5208 12 90	---	Other	m^2	8%
5208 13	--	*3-thread or 4-thread twill, including cross twill :*		
5208 13 10	---	Shirting fabrics	m^2	8%
5208 13 20	---	Dobby fabrics	m^2	8%
5208 13 90	---	Other	m^2	8%
5208 19	--	*Other fabrics :*		
5208 19 10	---	Dedsuti, dosuti fabrics	m^2	8%
5208 19 90	---	Other	m^2	8%
	-	*Bleached :*		
5208 21	--	*Plain weave, weighing not more than* 100 g/m^2 *:*		
5208 21 10	---	Dhoti	m^2	8%
5208 21 20	---	Saree	m^2	8%
5208 21 30	---	Casement	m^2	8%
5208 21 40	---	Shirting fabrics	m^2	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5208 21 50	---	Cambrics (including madapollam and jaconet)	m^2	8%
5208 21 60	---	Mulls (including limbric and willaya)	m^2	8%
5208 21 70	---	Muslin (including lawn, mulmul and organdi)	m^2	8%
5208 21 80	---	Voils (excluding leno fabrics)	m^2	8%
5208 21 90	---	Other	m^2	8%
5208 22	--	*Plain weave, weighing more than* 100 *g/m*^{2} *:*		
5208 22 10	---	Dhoti	m^2	8%
5208 22 20	---	Saree	m^2	8%
5208 22 30	---	Shirting fabrics	m^2	8%
5208 22 40	---	Casement	m^2	8%
5208 22 50	---	Cambrics (including madapollam and jaconet)	m^2	8%
5208 22 60	---	Long cloth (including calico)	m^2	8%
5208 22 70	---	Sheeting (takia and the like)	m^2	8%
5208 22 80	---	Voils (excluding leno fabrics)	m^2	8%
5208 22 90	---	Other	m^2	8%
5208 23	--	*3-thread or 4-thread twill, including cross twill :*		
5208 23 10	---	Shirting fabrics	m^2	8%
5208 23 20	---	Parmatta fabrics (including ilesia, posketing, Italian twill)	m^2	8%
5208 23 30	---	Shirting fabrics	m^2	8%
5208 23 90	---	Other	m^2	8%
5208 29	--	*Other fabrics :*		
5208 29 10	---	Dhoti and saree, zari bordered	m^2	8%
5208 29 20	---	Dedsuti, dosuti fabrics, ceretonnes and osamburge	m^2	8%
5208 29 90	---	Other	m^2	8%
	-	*Dyed :*		
5208 31	--	*Plain weave, weighing not more than* 100 *g/m*^{2} *:*		
5208 31 10	---	Lungi	m^2	8%
5208 31 20	---	Saree	m^2	8%
5208 31 30	---	Shirting fabrics	m^2	8%
5208 31 40	---	Casement	m^2	8%
5208 31 50	---	Cambrics (including madapollam and jaconet)	m^2	8%
5208 31 60	---	Mull (including limbric and willaya)	m^2	8%
5208 31 70	---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m^2	8%
5208 31 80	---	Voils (excluding leno fabrics)	m^2	8%
5208 31 90	---	Other	m^2	8%
5208 32	--	*Plain weave, weighing more than* 100 *g/m*^{2} *:*		
5208 32 10	---	Lungi	m^2	8%
5208 32 20	---	Saree	m^2	8%
5208 32 30	---	Shirting fabrics	m^2	8%
5208 32 40	---	Casement	m^2	8%
5208 32 50	---	Bed ticking, domestic	m^2	8%
5208 32 60	---	Cambrics (including madapollam and jaconet), longcloth (including calico) and voils (excluding leno fabrics)	m^2	8%
5208 32 70	---	Coating (including suiting)	m^2	8%
5208 32 80	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	8%
5208 32 90	---	Other	m^2	8%
5208 33	--	*3-thread or 4-thread twill, including cross twill :*		
5208 33 10	---	Shirting fabrics	m^2	8%
5208 33 20	---	Coating (including suiting)	m^2	8%
5208 33 30	---	Shirting (including mazri)	m^2	8%
5208 33 90	---	Other	m^2	8%
5208 39	--	*Other fabrics :*		
5208 39 10	---	Zari bordered sarees	m^2	8%
5208 39 90	---	Other	m^2	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
	-	*Of yarn of different colours :*		
5208 41	--	*Plain weave, weighing not more than* 100 *g/m*^{2} *:*		
5208 41 10	---	Bleeding Madras	m^2	8%
5208 41 20	---	Saree	m^2	8%
5208 41 30	---	Shirting fabrics	m^2	8%
5208 41 40	---	Bed ticking, domestic	m^2	8%
5208 41 50	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	8%
5208 41 90	---	Other	m^2	8%
5208 42	--	*Plain weave, weighing more than* 100 *g/m*^{2} *:*		
5208 42 10	---	Bleeding Madras	m^2	8%
5208 42 20	---	Saree	m^2	8%
5208 42 30	---	Shirting fabrics	m^2	8%
5208 42 40	---	Casement	m^2	8%
5208 42 50	---	Bed ticking, domestic	m^2	8%
5208 42 60	---	Furnishing fabrics, other than pile and chenille fabric	m^2	8%
5208 42 90	---	Other	m^2	8%
5208 43	--	*3-thread or 4-thread twill, including cross twill :*		
5208 43 10	---	Bleading Madras	m^2	8%
5208 43 20	---	Shirting fabrics	m^2	8%
5208 43 30	---	Bedticking, damask	m^2	8%
5208 43 40	---	Flannelette	m^2	8%
5208 43 90	---	Other	m^2	8%
5208 49	--	*Other fabrics :*		
5208 49 10	---	Zari bordered sarees	m^2	8%
5208 49 20	---	Real Madras handkerchiefs	m^2	8%
5208 49 90	---	Other	m^2	8%
	-	*Printed :*		
5208 51	--	*Plain weave, weighing not more than* 100 *g/m*^{2} *:*		
5208 51 10	---	Lungi	m^2	8%
5208 51 20	---	Saree	m^2	8%
5208 51 30	---	Shirting fabrics	m^2	8%
5208 51 40	---	Casement	m^2	8%
5208 51 50	---	Cambrics (including madapollam and jaconet)	m^2	8%
5208 51 60	---	Mull (including limbric and willaya)	m^2	8%
5208 51 70	---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m^2	8%
5208 51 80	---	Voils (excluding leno fabrics)	m^2	8%
5208 51 90	---	Other	m^2	8%
5208 52	--	*Plain weave, weighing more than* 100 *g/m*^{2} *:*		
5208 52 10	---	Lungi	m^2	8%
5208 52 20	---	Saree	m^2	8%
5208 52 30	---	Shirting fabrics	m^2	8%
5208 52 40	---	Casement	m^2	8%
5208 52 50	---	Cambrics (including madapollam and jaconet)	m^2	8%
5208 52 60	---	Mull (including limbric and willaya)	m^2	8%
5208 52 70	---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m^2	8%
5208 52 80	---	Voils (excluding leno fabrics)	m^2	8%
5208 52 90	---	Other	m^2	8%
5208 53	--	*3-thread or 4-thread twill, including cross twill :*		
5208 53 10	---	Shirting fabrics	m^2	8%
5208 53 20	---	Bedticking	m^2	8%
5208 53 90	---	Other	m^2	8%
5208 59	--	*Other fabrics :*		
5208 59 10	---	Zari bordered sarees	m^2	8%
5208 59 90	---	Other	m^2	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5209		WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m²		
	-	*Unbleached :*		
5209 11	--	*Plain weave :*		
	---	*Handloom :*		
5209 11 11	----	Dhoti	m²	8%
5209 11 12	----	Saree	m²	8%
5209 11 13	----	Casement	m²	8%
5209 11 14	----	Sheeting (takia, leopard cloth and other than furnishing)	m²	8%
5209 11 19	----	Other	m²	8%
5209 11 90	---	Other	m²	8%
5209 12	--	*3-thread or 4-thread twill, including cross twill:*		
5209 12 10	---	Saree	m²	8%
5209 12 20	---	Shirting fabrics	m²	8%
5209 12 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m²	8%
5209 12 40	---	Seersucker	m²	8%
5209 12 50	---	Canvas, including duck–carded or combed yarn	m²	8%
5209 12 60	---	Flannelette	m²	8%
5209 12 70	---	Sheeting (takia, leopard cloth)	m²	8%
5209 12 90	---	Other	m²	8%
5209 19 00	--	Other fabrics	m²	8%
	-	*Bleached :*		
5209 21	--	*Plain weave :*		
5209 21 10	---	Saree	m²	8%
5209 21 20	---	Shirting fabrics	m²	8%
5209 21 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m²	8%
5209 21 40	---	Seersucker	m²	8%
5209 21 50	---	Canvas (including duck) of carded or combed yarn	m²	8%
5209 21 60	---	Dhoti	m²	8%
5209 21 70	---	Flannelette	m²	8%
5209 21 80	---	Sheeting (takia, leopard cloth)	m²	8%
5209 21 90	---	Other	m²	8%
5209 22	--	*3-thread or 4-thread twill, including cross twill :*		
5209 22 10	---	Shirting fabrics	m²	8%
5209 22 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m²	8%
5209 22 30	---	Drill	m²	8%
5209 22 90	---	Other	m²	8%
5209 29	--	*Other fabrics :*		
5209 29 10	---	Dhoti and saree, zari bordered	m²	8%
5209 29 20	---	Dedsuti, dosuti fabrics, ceretonnes and osamburge	m²	8%
5209 29 90	---	Other	m²	8%
	-	*Dyed :*		
5209 31	--	*Plain weave :*		
5209 31 10	---	Lungi	m²	8%
5209 31 20	---	Saree	m²	8%
5209 31 30	---	Shirting fabrics	m²	8%
5209 31 40	---	Furnishing fabrics (excluding pile and chenille fabrics)	m²	8%
5209 31 50	---	Seersucker	m²	8%
5209 31 60	---	Bedticking, domestic (other than hand dyed)	m²	8%
5209 31 70	---	Canvas (including duck), of carded or combed yarn	m²	8%
5209 31 80	---	Flannelette	m²	8%
5209 31 90	---	Other	m²	8%
5209 32	--	*3-thread or 4-thread twill, including cross twill :*		
5209 32 10	---	Shirting fabrics	m²	8%
5209 32 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m²	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5209 32 30	---	Drill	m^2	8%
5209 32 90	---	Other	m^2	8%
5209 39	--	*Other fabrics :*		
5209 39 10	---	Zari bordered sarees	m^2	8%
5209 39 90	---	Other	m^2	8%
	-	*Of yarns of different colours :*		
5209 41	--	*Plain weave :*		
5209 41 10	---	Bleeding Madras	m^2	8%
5209 41 20	---	Saree	m^2	8%
5209 41 30	---	Shirting fabrics	m^2	8%
5209 41 40	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	8%
5209 41 50	---	Seersucker	m^2	8%
5209 41 60	---	Bedticking, domestic (other than hand dyed)	m^2	8%
5209 41 70	---	Flannelette	m^2	8%
5209 41 90	---	Other	m^2	8%
5209 42 00	--	Denim	m^2	8%
5209 43	--	*Other fabrics of 3-thread or 4-thread twill, including cross twill :*		
5209 43 10	---	Bleeding Madras	m^2	8%
5209 43 20	---	Shirting fabrics	m^2	8%
5209 43 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	8%
5209 43 40	---	Coating (including suiting)	m^2	8%
5209 43 90	---	Other	m^2	8%
5209 49	--	*Other fabrics :*		
5209 49 10	---	Zari bordered saree	m^2	8%
5209 49 90	---	Other	m^2	8%
	-	*Printed :*		
5209 51	--	*Plain weave :*		
5209 51 10	---	Lungi	m^2	8%
5209 51 20	---	Saree	m^2	8%
5209 51 30	---	Shirting fabrics	m^2	8%
5209 51 40	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	8%
5209 51 50	---	Seersucker	m^2	8%
5209 51 60	---	Bedticking, domestic	m^2	8%
5209 51 70	---	Flannelette	m^2	8%
5209 51 90	---	Other	m^2	8%
5209 52	--	*3-thread or 4-thread twill, including cross twill :*		
5209 52 10	---	Shirting fabrics	m^2	8%
5209 52 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	8%
5209 52 90	---	Other	m^2	8%
5209 59	--	*Other fabrics :*		
5209 59 10	---	Zari bordered saree	m^2	8%
5209 59 90	---	Other	m^2	8%
5210		WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m^2		
	-	*Unbleached :*		
5210 11	--	*Plain weave :*		
5210 11 10	---	Shirting fabrics	m^2	8%
5210 11 20	---	Saree	m^2	8%
5210 11 90	---	Other	m^2	8%
5210 12	--	*3-thread or 4-thread twill, including cross twill :*		
5210 12 10	---	Shirting fabrics	m^2	8%
5210 12 90	---	Other	m^2	8%
5210 19 00	--	Other fabrics	m^2	8%
	-	*Bleached :*		

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5210 21	--	*Plain weave :*		
5210 21 10	---	Shirting fabrics	m^2	8%
5210 21 20	---	Poplin and broad fabrics	m^2	8%
5210 21 30	---	Saree	m^2	8%
5210 21 40	---	Shirting (including mazri)	m^2	8%
5210 21 50	---	Voile	m^2	8%
5210 21 90	---	Other	m^2	8%
5210 22	--	*3-thread or 4-thread twill, including cross twill :*		
	---	*Handloom :*		
5210 22 11	----	Crepe fabrics including crepe checks	m^2	8%
5210 22 12	----	Shirting fabrics	m^2	8%
5210 22 19	----	Other fabrics	m^2	8%
	---	*Other :*		
5210 22 21	----	Shirting (including mazri)	m^2	8%
5210 22 29	----	Other	m^2	8%
5210 29	--	*Other fabrics :*		
5210 29 10	---	Dhoti and saree, zari bordered	m^2	8%
5210 29 20	---	Dedsuti, Dosuti, ceretonnes and osamburge	m^2	8%
5210 29 90	---	Other	m^2	8%
	-	*Dyed :*		
5210 31	--	*Plain weave :*		
5210 31 10	---	Shirting fabrics	m^2	8%
5210 31 20	---	Coating (including suitings)	m^2	8%
5210 31 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	8%
5210 31 40	---	Poplin and broad fabrics	m^2	8%
5210 31 50	---	Saree	m^2	8%
5210 31 60	---	Voils	m^2	8%
5210 31 90	---	Other	m^2	8%
5210 32	--	*3-thread or 4-thread twill, including cross twill :*		
5210 32 10	---	Crepe fabrics including crepe checks	m^2	8%
5210 32 20	---	Shirting fabrics	m^2	8%
5210 32 30	---	Bedticking, damask	m^2	8%
5210 32 39	----	Other	m^2	8%
5210 39	--	*Other fabrics :*		
5210 39 10	---	Zari bordered saree	m^2	8%
5210 39 90	---	Other	m^2	8%
	-	*Of yarns of different colours :*		
5210 41	--	*Plain weave :*		
5210 41 10	---	Bleeding Madras	m^2	8%
5210 41 20	---	Crepe fabrics (excluding crepe checks)	m^2	8%
5210 41 30	---	Shirting fabrics	m^2	8%
5210 41 40	---	Suitings	m^2	8%
5210 41 50	---	Poplin and broad fabrics	m^2	8%
5210 41 60	---	Saree	m^2	8%
5210 41 70	---	Voils	m^2	8%
5210 41 90	---	Other	m^2	8%
5210 42	--	*3-thread or 4-thread twill, including cross twill :*		
5210 42 10	---	Bleeding Madras	m^2	8%
5210 42 20	---	Crepe fabrics including crepe checks	m^2	8%
5210 42 30	---	Shirting fabrics	m^2	8%
5210 42 40	---	Suitings	m^2	8%
5210 42 50	---	Bedticking, damask	m^2	8%
5210 42 60	---	Shirtings (including mazri)	m^2	%
5210 42 90	---	Other	m^2	8%
5210 49	--	*Other fabrics :*		

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5210 49 10	---	Zari bordered saree	m^2	8%
5210 49 90	---	Other	m^2	8%
	-	*Printed :*		
5210 51	--	*Plain weave :*		
5210 51 10	---	Shirting fabrics	m^2	8%
5210 51 20	---	Casement	m^2	8%
5210 51 30	---	Saree	m^2	8%
5210 51 40	---	Poplin and broad fabrics	m^2	8%
5210 51 50	---	Voils	m^2	8%
5210 51 90	---	Other	m^2	8%
5210 52	--	*3-thread or 4-thread twill, including cross twill :*		
5210 52 10	---	Crepe fabrics including crepe checks	m^2	8%
5210 52 20	---	Shirting fabrics	m^2	8%
5210 52 90	---	Other	m^2	8%
5210 59	--	*Other fabrics :*		
5210 59 10	---	Zari bordered saree	m^2	8%
5210 59 90	---	Other	m^2	8%
5211		WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M^2		
	-	*Unbleached :*		
5211 11	--	*Plain weave :*		
5211 11 10	---	Shirting fabrics	m^2	8%
5211 11 20	---	Saree	m^2	8%
5211 11 90	---	Other	m^2	8%
5211 12	--	*3-thread or 4-thread twill, including cross twill :*		
5211 12 10	---	Shirting fabrics	m^2	8%
5211 12 20	---	Twill, not elsewhere specified (including gaberdine)	m^2	8%
5211 12 30	---	Damask	m^2	8%
5211 12 90	---	Other	m^2	8%
5211 19 00	--	Other fabrics	m^2	8%
	-	*Bleached :*		
5211 21	--	*Plain weave :*		
5211 21 10	---	Shirting fabrics	m^2	8%
5211 21 20	---	Canvas (including duck) of carded or combed yarn	m^2	8%
5211 21 30	---	Flannelette	m^2	8%
5211 21 40	---	Saree	m^2	8%
5211 21 50	---	Shirting fabrics	m^2	8%
5211 21 90	---	Other	m^2	8%
5211 22	--	*3-thread or 4-thread twill, including cross twill :*		
5211 22 10	---	Crepe fabrics including crepe checks	m^2	8%
5211 22 20	---	Shirting fabrics	m^2	8%
5211 22 30	---	Twill fabrics	m^2	8%
5211 22 90	---	Other	m^2	8%
5211 29	--	*Other fabrics :*		
5211 29 10	---	Zari bordered saree	m^2	8%
5211 29 20	---	Dedsuti, dosuti, ceretonnes and osamburge	m^2	8%
5211 29 90	---	Other	m^2	8%
	-	*Dyed :*		
5211 31	--	*Plain weave :*		
5211 31 10	---	Shirting fabrics	m^2	8%
5211 31 20	---	Canvas (including duck) of carded or combed yarn	m^2	8%
5211 31 30	---	Coating (including suitings)	m^2	8%
5211 31 40	---	Flannelette	m^2	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5211 31 50	---	Saree	m^2	8%
5211 31 90	---	Other	m^2	8%
5211 32	--	*3-thread or 4-thread twill, including cross twill :*		
5211 32 10	---	Crepe fabrics including crepe checks	m^2	8%
5211 32 20	---	Shirting fabrics	m^2	8%
5211 32 30	---	Twill, not elsewhere specified (including gaberdine)	m^2	8%
5211 32 40	---	Trousers or pant fabrics (excluding jeans and crepe)	m^2	8%
5211 32 90	---	Other	m^2	8%
5211 39	--	*Other fabrics :*		
5211 39 10	---	Zari bordered sarees	m^2	8%
5211 39 90	---	Other	m^2	8%
	-	*Of yarns of different colours :*		
5211 41	--	*Plain weave :*		
5211 41 10	---	Bleeding Madras	m^2	8%
5211 41 20	---	Check shirting (excluding crepe checks)	m^2	8%
5211 41 30	---	Shirting	m^2	8%
5211 41 40	---	Suitings	m^2	8%
5211 41 50	---	Flannelette	m^2	8%
5211 41 60	---	Saree	m^2	8%
5211 41 70	---	Parachute fabrics	m^2	8%
5211 41 90	---	Other	m^2	8%
5211 42 00	--	Denim	m^2	8%
5211 43	--	*Other fabrics of 3-thread or 4-thread twill, including cross twill :*		
5211 43 10	---	Bleeding Madras	m^2	8%
5211 43 20	---	Crepe fabrics	m^2	8%
5211 43 30	---	Shirting fabrics	m^2	8%
5211 43 40	---	Suitings	m^2	8%
5211 43 90	---	Other	m^2	8%
5211 49	--	*Other fabrics :*		
5211 49 10	---	Zari bordered sarees	m^2	8%
5211 49 90	---	Other	m^2	8%
	-	*Printed :*		
5211 51	--	*Plain weave :*		
5211 51 10	---	Shirting fabrics	m^2	8%
5211 51 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	8%
5211 51 30	---	Flannelette	m^2	8%
5211 51 40	---	Long cloth (chintz)	m^2	8%
5211 51 50	---	Saree	m^2	8%
5211 51 90	---	Other	m^2	8%
5211 52	--	*3-thread or 4-thread twill, including cross twill :*		
5211 52 10	---	Crepe fabrics including crepe checks	m^2	8%
5211 52 20	---	Shirting fabrics	m^2	8%
5211 52 30	---	Twill, not elsewhere specified (including gaberdine)	m^2	8%
5211 52 90	---	Other	m^2	8%
5211 59	--	*Other fabrics :*		
5211 59 10	---	Zari bordered saree	m^2	8%
5211 59 90	---	Other	m^2	8%
5212		OTHER WOVEN FABRICS OF COTTON		
	-	*Weighing not more than 200 g/m² :*		
5212 11 00	--	Unbleached	m^2	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5212 12 00	--	Bleached	m^2	8%
5212 13 00	--	Dyed	m^2	8%
5212 14 00	--	Of yarns of different colours	m^2	8%
5212 15 00	--	Printed	m^2	8%
	-	*Weighing more than 200 g/m² :*		
5212 21 00	--	Unbleached	m^2	8%
5212 22 00	--	Bleached	m^2	8%
5212 23 00	--	Dyed	m^2	8%
5212 24 00	--	Of yarns of different colours	m^2	8%
5212 25 00	--	Printed	m^2	8%
5407		WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5404		
5407 10	-	*Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters :*		
	---	*Unbleached :*		
5407 10 11	—	Parachute fabrics	m^2	8%
5407 10 12	—	Tent fabrics	m^2	8%
5407 10 13	—	Nylon furnishing fabrics	m^2	8%
5407 10 14	—	Umbrella cloth panel fabrics	m^2	8%
5407 10 15	—	Other nylon and polyamide fabrics (filament)	m^2	8%
5407 10 16	—	Polyester suitings	m^2	8%
5407 10 19	—	Other polyester fabrics	m^2	8%
	---	*Bleached :*		
5407 10 21	—	Parachute fabrics	m^2	8%
5407 10 22	—	Tent fabrics	m^2	8%
5407 10 23	—	Nylon furnishing fabrics	m^2	8%
5407 10 24	—	Umbrella cloth panel fabrics	m^2	8%
5407 10 25	—	Other nylon and polyamide fabrics of filament yarn	m^2	8%
5407 10 26	—	Polyester suitings	m^2	8%
5407 10 29	—	Other	m^2	8%
	---	*Dyed :*		
5407 10 31	—	Parachute fabrics	m^2	8%
5407 10 32	—	Tent fabrics	m^2	8%
5407 10 33	—	Nylon furnishing fabrics	m^2	8%
5407 10 34	—	Umbrella cloth panel fabrics	m^2	8%
5407 10 35	—	Other nylon and polyamide fabrics (filament)	m^2	8%
5407 10 36	—	Polyester suitings	m^2	8%
5407 10 39	—	Other	m^2	8%
	---	*Printed :*		
5407 10 41	—	Parachute fabrics	m^2	8%
5407 10 42	—	Tent fabrics	m^2	8%
5407 10 43	—	Nylon furnishing fabrics	m^2	8%
5407 10 44	—	Umbrella cloth panel fabrics	m^2	8%
5407 10 45	—	Other nylon and polyamide fabrics (filament)	m^2	8%
5407 10 46	—	Polyester suitings	m^2	8%
5407 10 49	—	Other	m^2	8%
	---	*Other :*		
5407 10 91	—	Parachute fabrics	m^2	8%
5407 10 92	—	Tent fabrics	m^2	8%
5407 10 93	—	Nylon furnishing fabrics	m^2	8%
5407 10 94	—	Umbrella cloth panel fabrics	m^2	8%
5407 10 95	—	Other nylon and polyamide fabrics of filament yarn	m^2	8%
5407 10 96	—	Polyester suitings	m^2	8%
5407 10 99	—	Other	m^2	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5407 20	-	*Woven fabrics obtained from strip or the like :*		
5407 20 10	—	Unbleached	m^2	8%
5407 20 20	—	Bleached	m^2	8%
5407 20 30	—	Dyed	m^2	8%
5407 20 40	—	Printed	m^2	8%
5407 20 90	—	Other	m^2	8%
5407 30	-	*Fabrics specified in Note 9 to Section* XI :		
5407 30 10	—	Unbleached	m^2	8%
5407 30 20	—	Bleached	m^2	8%
5407 30 30	—	Dyed	m^2	8%
5407 30 40	—	Printed	m^2	8%
5407 30 90	—	Other	m^2	8%
	-	*Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :*		
5407 41	--	*Unbleached or bleached :*		
	---	*Unbleached :*		
5407 41 11	—	Nylon brasso	m^2	8%
5407 41 12	—	Nylon georgette	m^2	8%
5407 41 13	—	Nylon tafetta	m^2	8%
5407 41 14	—	Nylon sarees	m^2	8%
5407 41 19	—	Other	m^2	8%
	---	*Bleached :*		
5407 41 21	—	Nylon brasso	m^2	8%
5407 41 22	—	Nylon georgette	m^2	8%
5407 41 23	—	Nylon tafetta	m^2	8%
5407 41 24	—	Nylon sarees	m^2	8%
5407 41 29	—	Other	m^2	8%
5407 42	--	*Dyed :*		
5407 42 10	—	Nylon brasso	m^2	8%
5407 42 20	—	Nylon georgette	m^2	8%
5407 42 30	—	Nylon tafetta	m^2	8%
5407 42 40	—	Nylon sarees	m^2	8%
5407 42 90	—	Other	m^2	8%
5407 43 00	--	Of yarn of different colours	m^2	8%
5407 44	--	*Printed :*		
5407 44 10	—	Nylon brasso	m^2	8%
5407 44 20	—	Nylon georgette	m^2	8%
5407 44 30	—	Nylon tafetta	m^2	8%
5407 44 40	—	Nylon sarees	m^2	8%
5407 44 90	—	Other	m^2	8%
	-	*Other woven fabrics, containing 85% or more by weight of textured polyester filaments:*		
5407 51	--	*Unbleached or bleached :*		
	---	*Unbleached :*		
5407 51 11	—	Polyester shirtings	m^2	8%
5407 51 19	—	Other	m^2	8%
	---	*Bleached :*		
5407 51 21	—	Polyester shirtings	m^2	8%
5407 51 29	—	Other	m^2	8%
5407 52	--	*Dyed :*		
5407 52 10	—	Polyester shirtings	m^2	8%
5407 52 20	—	Polyester suitings	m^2	8%
5407 52 30	—	Terylene and dacron sarees	m^2	8%
5407 52 40	—	Polyester sarees	m^2	8%
5407 52 90	—	Other	m^2	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5407 53 00	--	Of yarns of different colours	m^2	8%
5407 54	–	*Printed :*		
5407 54 10	—	Terylene and dacron sarees	m^2	8%
5407 54 20	—	Polyester shirtings	m^2	8%
5407 54 30	—	Polyester sarees	m^2	8%
5407 54 90	—	Other	m^2	8%
	-	*Other woven fabrics, containing 85% or more by weight of polyester filaments :*		
5407 61	--	*Containing 85% or more by weight of non-textured polyester filaments :*		
5407 61 10	—	Polyester shirtings	m^2	8%
5407 61 20	—	Polyester suitings	m^2	8%
5407 61 90	—	Other	m^2	8%
5407 69 00	--	Other	m^2	8%
	-	*Other woven fabrics, containing 85% or more by weight of synthetic filaments :*		
5407 71	--	*Unbleached or bleached :*		
5407 71 10	—	Unbleached	m^2	8%
5407 71 20	—	Bleached	m^2	8%
5407 72 00	--	Dyed	m^2	8%
5407 73 00	--	Of yarns of different colours	m^2	8%
5407 74 00	--	Printed	m^2	8%
	-	*Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :*		
5407 81	--	*Unbleached or bleached :*		
	---	*Unbleached :*		
5407 81 11	—	Nylon georgette	m^2	8%
5407 81 12	—	Nylon sarees	m^2	8%
5407 81 13	—	Polyester shirtings	m^2	8%
5407 81 14	—	Polyester suitings	m^2	8%
5407 81 15	—	Terylene and dacron sarees	m^2	8%
5407 81 16	—	Polyester dhoti	m^2	8%
5407 81 19	—	Other	m^2	8%
	—	*Bleached :*		
5407 81 21	—	Nylon georgette	m^2	8%
5407 81 22	—	Nylon sarees	m^2	8%
5407 81 23	—	Polyester shirtings	m^2	8%
5407 81 24	—	Polyester suitings	m^2	8%
5407 81 25	—	Terylene and dacron sarees	m^2	8%
5407 81 26	—	Polyester dhoti	m^2	8%
5407 81 29	—	Other	m^2	8%
5407 82	--	*Dyed :*		
5407 82 10	—	Nylon georgette	m^2	8%
5407 82 20	—	Nylon sarees	m^2	8%
5407 82 30	—	Polyester shirtings	m^2	8%
5407 82 40	—	Polyester suitings	m^2	8%
5407 82 50	—	Terylene and dacron sarees	m^2	8%
5407 82 60	—	Lungies	m^2	8%
5407 82 90	—	Other	m^2	8%
5407 83 00	--	Of yarns of different colours	m^2	8%
5407 84	--	*Printed :*		
5407 84 10	—	Nylon georgette	m^2	8%
5407 84 20	—	Nylon sarees	m^2	8%
5407 84 30	—	Polyester shirtings	m^2	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5407 84 40	—	Polyester suitings	m^2	8%
5407 84 50	—	Terylene and dacron sarees	m^2	8%
5407 84 60	—	Lungies	m^2	8%
5407 84 70	—	Polyester sarees	m^2	8%
5407 84 90	—	Other	m^2	8%
	-	*Other woven fabrics :*		
5407 91	--	*Unbleached or bleached :*		
5407 91 10	—	Unbleached	m^2	8%
5407 91 20	—	Bleached	m^2	8%
5407 92 00	--	Dyed	m^2	8%
5407 93 00	--	Of yarns of different colours	m^2	8%
5407 94 00	--	Printed	m^2	8%
5408		WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5405		
5408 10 00	-	Woven fabrics obtained from high tenacity yarn of viscose rayon	m^2	8%
	-	*Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :*		
5408 21	--	*Unbleached or bleached :*		
5408 21 10	—	Unbleached	m^2	8%
5408 21 20	—	Bleached	m^2	8%
5408 22	--	*Dyed :*		
	---	*Fabrics of rayon :*		
5408 22 11	—	Rayon crepe fabrics	m^2	8%
5408 22 12	—	Rayon jacquards	m^2	8%
5408 22 13	—	Rayon brocades	m^2	8%
5408 22 14	—	Rayon georgette	m^2	8%
5408 22 15	—	Rayon tafetta	m^2	8%
5408 22 16	—	Rayon suitings	m^2	8%
5408 22 17	—	Rayon shirtings	m^2	8%
5408 22 18	—	Rayon sarees	m^2	8%
5408 22 19	—	Other	m^2	8%
5408 22 20	—	Fabrics of continuous filament, other than rayon	m^2	8%
5408 22 90	—	Other	m^2	8%
5408 23 00	--	Of yarns of different colours	m^2	8%
5408 24	--	*Printed :*		
	—	*Of rayon :*		
5408 24 11	—	Rayon crepe fabrics	m^2	8%
5408 24 12	—	Rayon jacquards	m^2	8%
5408 24 13	—	Rayon brocades	m^2	8%
5408 24 14	—	Rayon georgette	m^2	8%
5408 24 15	—	Rayon tafetta	m^2	8%
5408 24 16	—	Rayon suitings	m^2	8%
5408 24 17	—	Rayon shirtings	m^2	8%
5408 24 18	—	Rayon sarees	m^2	8%
5408 24 19	—	Other	m^2	8%
5408 24 90	—	Other	m^2	8%
	-	*Other woven fabrics :*		
5408 31	--	*Unbleached or bleached :*		
5408 31 10	—	Unbleached	m^2	8%
5408 31 20	—	Bleached	m^2	8%
5408 32	--	*Dyed :*		

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
	---	*Fabrics of rayon :*		
5408 32 11	—	Rayon brocades	m^2	8%
5408 32 12	—	Rayon georgette	m^2	8%
5408 32 13	—	Rayon tafetta	m^2	8%
5408 32 14	—	Rayon suitings	m^2	8%
5408 32 15	—	Rayon shirtings	m^2	8%
5408 32 19	—	Other	m^2	8%
5408 32 90	—	Other	m^2	8%
5408 33 00	--	Of yarns of different colours	m^2	8%
5408 34	--	*Printed :*		
	—	*Fabric of rayon :*		
5408 34 11	—	Rayon crepe fabrics	m^2	8%
5408 34 12	—	Rayon jacquards	m^2	8%
5408 34 13	—	Rayon brocades	m^2	8%
5408 34 14	—	Rayon georgette	m^2	8%
5408 34 15	—	Rayon tafetta	m^2	8%
5408 34 16	—	Rayon suitings	m^2	8%
5408 34 17	—	Rayon shirtings	m^2	8%
5408 34 18	—	Rayon sarees	m^2	8%
5408 34 19	—	Other	m^2	8%
5408 34 20	—	Fabrics of continuous filament, other than rayon	m^2	8%
5408 34 90	—	Other	m^2	8%
5512		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES		
	-	*Containing 85% or more by weight of polyester staple fibres :*		
5512 11	--	*Unbleached or bleached :*		
5512 11 10	—	Unbleached	m^2	8%
5512 11 20	—	Bleached	m^2	8%
5512 19	--	*Other :*		
5512 19 10	—	Dyed	m^2	8%
5512 19 20	—	Printed	m^2	8%
5512 19 90	—	Other	m^2	8%
	-	*Containing 85% or more by weight of acrylic or modacrylic staple fibres :*		
5512 21	--	*Unbleached or bleached :*		
5512 21 10	—	Unbleached	m^2	8%
5512 21 20	—	Bleached	m^2	8%
5512 29	--	*Other :*		
5512 29 10	—	Dyed	m^2	8%
5512 29 20	—	Printed	m^2	8%
5512 29 90	—	Other	m^2	8%
	-	*Other :*		
5512 91	--	*Unbleached or bleached :*		
5512 91 10	—	Unbleached	m^2	8%
5512 91 20	—	Bleached	m^2	8%
5512 99	--	*Other :*		
5512 99 10	—	Dyed	m^2	8%
5512 99 20	—	Printed	m^2	8%
5512 99 90	—	Other	m^2	8%
5513		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m^2		
	-	*Unbleached or bleached :*		

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5513 11	--	*Of polyester staple fibres, plain weave :*		
5513 11 10	—	Unbleached	m^2	8%
5513 11 20	—	Bleached	m^2	8%
5513 12	--	*3-thread or 4-thread twill, including cross twill, of polyester staple fibres :*		
5513 12 10	—	Unbleached	m^2	8%
5513 12 20	—	Bleached	m^2	8%
5513 13	--	*Other woven fabrics of polyester staple fibres :*		
5513 13 10	—	Unbleached	m^2	8%
5513 13 20	—	Bleached	m^2	8%
5513 19	--	*Other woven fabrics :*		
5513 19 10	—	Unbleached	m^2	8%
5513 19 20	—	Bleached	m^2	8%
	-	*Dyed :*		
5513 21 00	--	Of polyester staple fibres, plain weave	m^2	8%
5513 22 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	8%
5513 23 00	--	Other woven fabrics of polyester staple fibres	m^2	8%
5513 29 00	--	Other woven fabrics	m^2	8%
	-	*Of yarns of different colours :*		
5513 31 00	--	Of polyester staple fibres, plain weave	m^2	8%
5513 32 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	8%
5513 33 00	--	Other woven fabrics of polyester staple fibres	m^2	8%
5513 39 00	--	Other woven fabrics	m^2	8%
	-	*Printed :*		
5513 41 00	--	Of polyester staple fibres, plain weave	m^2	8%
5513 42 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	8%
5513 43 00	--	Other woven fabrics of polyester staple fibres	m^2	8%
5513 49 00	--	Other woven fabrics	m^2	8%
5514		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m^2		
	-	*Unbleached or bleached :*		
5514 11	--	*Of polyester staple fibres, plain weave :*		
5514 11 10	—	Unbleached	m^2	8%
5514 11 20	—	Bleached	m^2	8%
5514 12	--	*3-thread or 4-thread twill, including cross twill, of polyester staple fibres :*		
5514 12 10	—	Unbleached	m^2	8%
5514 12 20	—	Bleached	m^2	8%
5514 13	--	*Other woven fabrics of polyester staple fibres :*		
5514 13 10	—	Unbleached	m^2	8%
5514 13 20	—	Bleached	m^2	8%
5514 19	--	*Other :*		
5514 19 10	—	Unbleached	m^2	8%
5514 19 20	—	Bleached	m^2	8%
	-	*Dyed :*		
5514 21 00	--	Of polyester staple fibres, plain weave	m^2	8%
5514 22 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	8%
5514 23 00	--	Other woven fabrics of polyester staple fibres	m^2	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5514 29 00	--	Other woven fabrics	m²	8%
	-	*Of yarns of different colours :*		
5514 31 00	--	Of polyester staple fibres, plain weave	m²	8%
5514 32 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m²	8%
5514 33 00	--	Other woven fabrics of polyester staple fibres	m²	8%
5514 39 00	--	Other woven fabrics	m²	8%
	-	*Printed :*		
5514 41 00	--	Of polyester staple fibres, plain weave	m²	8%
5514 42 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m²	8%
5514 43 00	--	Other woven fabrics of polyester staple fibres	m²	8%
5514 49 00	--	Other woven fabrics	m²	8%
5515		OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES		
	-	*Of polyester staple fibres :*		
5515 11	--	*Mixed mainly or solely with viscose rayon staple fibres :*		
5515 11 10	—	Unbleached	m²	8%
5515 11 20	—	Bleached	m²	8%
5515 11 30	—	Dyed	m²	8%
5515 11 40	—	Printed	m²	8%
5515 11 90	—	Other	m²	8%
5515 12	--	*Mixed mainly or solely with man-made filaments :*		
5515 12 10	—	Unbleached	m²	8%
5515 12 20	—	Bleached	m²	8%
5515 12 30	—	Dyed	m²	8%
5515 12 40	—	Printed	m²	8%
5515 12 90	—	Other	m²	8%
5515 13	--	*Mixed mainly or solely with wool or fine animal hair :*		
5515 13 10	—	Unbleached	m²	8%
5515 13 20	—	Bleached	m²	8%
5515 13 30	—	Dyed	m²	8%
5515 13 40	—	Printed	m²	8%
5515 13 90	—	Other	m²	8%
5515 19	--	*Other :*		
5515 19 10	—	Unbleached	m²	8%
5515 19 20	—	Bleached	m²	8%
5515 19 30	—	Dyed	m²	8%
5515 19 40	—	Printed	m²	8%
5515 19 90	—	Other	m²	8%
	-	*Of acrylic or modacrylic staple fibres :*		
5515 21	--	*Mixed mainly or solely with man-made filaments :*		
5515 21 10	—	Unbleached	m²	8%
5515 21 20	—	Bleached	m²	8%
5515 21 30	—	Dyed	m²	8%
5515 21 40	—	Printed	m²	8%
5515 21 90	—	Other	m²	8%
5515 22	--	*Mixed mainly or solely with wool or fine animal hair :*		
5515 22 10	—	Unbleached	m²	8%
5515 22 20	—	Bleached	m²	8%
5515 22 30	—	Dyed	m²	8%
5515 22 40	—	Printed	m²	8%
5515 22 90	—	Other	m²	8%
5515 29	--	*Other :*		
5515 29 10	—	Unbleached	m²	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5515 29 20	—	Bleached	m^2	8%
5515 29 30	—	Dyed	m^2	8%
5515 29 40	—	Printed	m^2	8%
5515 29 90	—	Other	m^2	8%
	-	*Other woven fabrics :*		
5515 91	--	*Mixed mainly or solely with man-made filaments :*		
5515 91 10	—	Unbleached	m^2	8%
5515 91 20	—	Bleached	m^2	8%
5515 91 30	—	Dyed	m^2	8%
5515 91 40	—	Printed	m^2	8%
5515 91 90	—	Other	m^2	8%
5515 92	--	*Mixed mainly or solely with wool or fine animal hair :*		
5515 92 10	—	Unbleached	m^2	8%
5515 92 20	—	Bleached	m^2	8%
5515 92 30	—	Dyed	m^2	8%
5515 92 40	—	Printed	m^2	8%
5515 92 90	—	Other	m^2	8%
5515 99	--	*Other :*		
5515 99 10	—	Unbleached	m^2	8%
5515 99 20	—	Bleached	m^2	8%
5515 99 30	—	Dyed	m^2	8%
5515 99 40	—	Printed	m^2	8%
5515 99 90	—	Other	m^2	8%
5516		WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES		
	-	*Containing 85% or more by weight of artificial staple fibres :*		
5516 11	--	*Unbleached or bleached :*		
5516 11 10	—	Unbleached	m^2	8%
5516 11 20	—	Bleached	m^2	8%
5516 12 00	--	Dyed	m^2	8%
5516 13 00	--	Of yarns of different colours	m^2	8%
5516 14	--	*Printed :*		
5516 14 10	—	Spun rayon printed shantung	m^2	8%
5516 14 20	—	Spun rayon printed linen	m^2	8%
5516 14 90	—	Other	m^2	8%
	-	*Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :*		
5516 21	--	*Unbleached or bleached :*		
5516 21 10	—	Unbleached	m^2	8%
5516 21 20	—	Bleached	m^2	8%
5516 22 00	--	Dyed	m^2	8%
5516 23 00	--	Of yarns of different colours	m^2	8%
5516 24 00	--	Printed	m^2	8%
	-	*Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :*		
5516 31	--	*Unbleached or bleached :*		
5516 31 10	—	Unbleached	m^2	8%
5516 31 20	—	Bleached	m^2	8%
5516 32 00	--	Dyed	m^2	8%
5516 33 00	--	Of yarns of different colours	m^2	8%
5516 34 00	--	Printed	m^2	8%
	-	*Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:*		
5516 41	--	*Unbleached or bleached :*		
5516 41 10	—	Unbleached	m^2	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5516 41 20	---	Bleached	m²	8%
5516 42 00	---	Dyed	m²	8%
5516 43 00	--	Of yarns of different colours	m²	8%
5516 44 00	--	Printed	m²	8%
	-	*Other :*		
5516 91	--	*Unbleached or bleached :*		
5516 91 10	---	Unbleached	m²	8%
5516 91 20	---	Bleached	m²	8%
5516 92 00	--	Dyed	m²	8%
5516 93 00	--	Of yarns of different colours	m²	8%
5516 94 00	--	Printed	m²	8%
5801		WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 5802 OR 5806		
5801 10 00	-	Of wool	m²	5%
	-	*Of cotton:*		
5801 21 00	--	Uncut weft pile fabrics	m²	8%
5801 22	--	*Cut corduroy:*		
5801 22 10	---	Solely of cotton		
5801 22 90	---	Other	m²	8%
5801 23 00	--	Other weft pile fabrics	m²	8%
5801 24 00	--	Warp pile fabrics, 'epingle' (uncut)	m²	8%
5801 25 00	--	Warp pile fabrics, cut	m²	8%
5801 26 00	--	Chenille fabrics	m²	8%
	-	*Of man-made fibres:*		
5801 31 00	--	Uncut weft pile fabrics	m²	8%
5801 32 00	--	Cut corduroy	m²	8%
5801 33 00	--	Other weft pile fabrics	m²	8%
5801 34	--	*Warp pile fabrics, 'epingle' (uncut):*		
5801 34 10	---	Velvet	m²	8%
5801 34 90	---	Other	m²	8%
5801 35 00	--	Warp pile fabrics, cut	m²	8%
5801 36	--	*Chenille fabrics:*		
5801 36 10	---	Corduroys	m²	8%
5801 36 90	---	Other	m²	8%
5802		TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 5703		
	-	*Terry towelling and similar woven terry fabrics, of cotton:*		
5802 11 00	--	Unbleached	m²	8%
5802 19	--	*Other:*		
5802 19 10	---	Bleached	m²	8%
5802 19 20	---	Piece dyed	m²	8%
5802 19 30	---	Yarn dyed	m²	8%
5802 19 40	---	Printed	m²	8%
5802 19 90	---	Other	m²	8%
5802 20 00	-	Terry towelling and similar woven terry-towelling fabrics of man-made fibres	m²	8%
5802 30 00	-	Tufted textile fabrics	m²	8%
5803		GAUZE, OTHER THAN NARROW FABRICS OF HEADING 5806		
5803 10	-	*Of cotton:*		
5803 10 10	---	Unbleached	m²	8%
5803 10 20	---	Bleached	m²	8%
5803 10 30	---	Piece dyed	m²	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5803 10 40	—	Yarn dyed	m^2	8%
5803 10 50	—	Printed	m^2	8%
5803 10 90	—	Other	m^2	8%
5803 90	-	*Of other textile materials:*		
5803 90 10	—	Of silk or silk waste	m^2	8%
5803 90 20	—	Of synthetic fiber	m^2	8%
5803 90 30	—	Of artificial fibre	m^2	8%
5803 90 90	—	Other	m^2	8%
5804		LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 6002 TO 6006		
	-	*Mechanically made lace:*		
5804 21 00	–	Of man-made fibres	kg.	8%
5804 29	–	*Of other textile materials:*		
5804 29 10	—	Of cotton	kg.	8%
5806		NARROW WOVEN FABRICS (OTHER THAN TULLES, OTHER NET FABRICS AND GOODS OF HEADINGS 5807, 5808, 5809 AND 5811)		
5806 10 00	-	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg.	Nil
5806 20 00	-	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg.	Nil
	-	*Other woven fabrics:*		
5806 31	–	*Of cotton:*		
5806 31 10	—	Typewriter ribbon cloth	kg.	Nil
5806 31 20	—	Newar cotton	kg.	Nil
5806 31 90	—	Other	kg.	Nil
5806 32 00	–	Of man-made fibres	kg.	Nil
5806 39	–	*Of other textile materials:*		
5806 39 10	—	Goat hair puttis tape	kg.	Nil
5806 39 20	—	Jute webbing	kg.	Nil
5806 39 30	—	Other narrow fabrics of jute	kg.	Nil
5806 39 90	—	Other	kg.	Nil
5810		EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS (MANUFACTURED WITH THE AID OF VERTICAL TYPE AUTOMATIC SHUTTLE EMBROIDERY MACHINES OPERATED WITH POWER):		
5810 10 00	-	Embroidery without visible ground	kg.	Nil
	-	*Other embroidery:*		
5810 91 00	–	Of cotton	kg.	Nil
5810 92	–	*Of man-made fibres :*		
5810 92 10	—	Embroidered badges, motifs and the like	kg.	Nil
5810 92 90	—	Other	kg.	Nil
5810 99 00	–	Of other textile materials	kg.	Nil
5901		TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS		
5901 10	-	*Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like:*		

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
5901 10 10	—	Of cotton	m^2	8%
5901 10 20	—	Prepared painting canvas	m^2	8%
5901 10 90	—	Other	m^2	8%
5901 90	-	*Other:*		
5901 90 10	—	Tracing cloth of cotton	m^2	8%
5901 90 20	—	Varnished cambric fabrics (Empire fabrics) tapes	m^2	8%
5901 90 90	—	Other	m^2	8%
5902		TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON		
5902 10	-	*Of nylon or other polyamides:*		
5902 10 10	—	Impregnated with rubber	m^2	Rs.10 per Kg.
5902 10 90	—	Other	m^2	Rs.10 per Kg.
5902 20	-	*Of polyesters:*		
5902 20 10	—	Impregnated with rubber	m^2	Rs.10 per Kg.
5902 20 90	—	Other	m^2	Rs.10 per Kg.
5902 90	-	*Other:*		
5902 30 10	—	Impregnated with rubber	m^2	Rs.10 per Kg.
5902 30 90	—	Other	m^2	Rs.10 per Kg.
5903		TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 5902		
5903 10	-	*With polyvinyl chloride:*		
5903 10 10	—	Imitation leather fabrics of cotton	m^2	5%
5903 10 90	—	Other	m^2	5%
5903 20	-	*With polyurethane:*		
5903 20 10	—	Imitation leather fabrics, of cotton	m^2	5%
5903 20 90	—	Other	m^2	5%
5903 90	-	*Other:*		
5903 90 10	—	Of cotton	m^2	5%
5903 90 20	—	Polyethylene laminated jute fabrics	m^2	5%
5903 90 90	—	Other	m^2	5%
5907		FABRICS COVERED PARTIALLY OR FULLY WITH TEXTILE FLOCKS, OR WITH PREPARATION CONTAINING TEXTILE FLOCKS:		
	---	Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks:		
5907 00 11	—	On the base fabrics of cotton	m^2	5%
5907 00 12	—	On the base fabrics of man-made textile	m^2	5%
6001		PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED		
6001 10	-	*"Long pile" fabrics:*		
6001 10 10	---	Of cotton	kg.	8%
6001 10 20	---	Of man-made fibres	kg.	8%
	-	*Looped pile fabrics:*		
6001 21 00	--	Of cotton	kg.	8%
6001 22 00	--	Of man-made fibres	kg.	8%
	-	*Other:*		
6001 91 00	--	Of cotton	kg.	8%
6001 92 00	--	Of man-made fibres	kg.	8%

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
6002		KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001		
6002 40 00	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg.	8%
6002 90 00	-	Other	kg.	8%
6003		KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 6001 OR 6002		
6003 10 00	-	Of wool or fine animal hair	kg.	8%
6003 20 00	-	Of cotton	kg.	8%
6003 30 00	-	Of synthetic fibres	kg.	8%
6003 40 00	-	Of artificial fibres	kg.	8%
6003 90 00	-	Other	kg.	8%
6004		KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001		
6004 10 00	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg.	8%
6004 90 00	-	Other	kg.	8%
6005		WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 6001 TO 6004		
	-	*Of cotton:*		
6005 21 00	--	Unbleached or bleached	kg.	8%
6005 22 00	--	Dyed	kg.	8%
6005 23 00	--	Of yarns of different colours	kg.	8%
6005 24 00	--	Printed	kg.	8%
	-	*Of synthetic fibres :*		
6005 31 00	--	Unbleached or bleached	kg.	8%
6005 32 00	--	Dyed	kg.	8%
6005 33 00	--	Of yarns of different colours	kg.	8%
6005 34 00	--	Printed	kg.	8%
	-	*Of artificial fibres :*		
6005 41 00	--	Unbleached or bleached	kg.	8%
6005 42 00	--	Dyed	kg.	8%
6005 43 00	--	Of yarns of different colours	kg.	8%
6005 44 00	--	Printed	kg.	8%
6006		OTHER KNITTED OR CROCHETED FABRICS		
	-	*Of cotton:*		
6006 21 00	--	Unbleached or bleached	kg.	8%
6006 22 00	--	Dyed	kg.	8%
6006 23 00	--	Of yarns of different colours	kg.	8%
6006 24 00	--	Printed	kg.	8%
	-	*Of synthetic fibres:*		
6006 31 00	--	Unbleached or bleached	kg.	8%
6006 32 00	--	Dyed	kg.	8%
6006 33 00	--	Of yarns of different colours	kg.	8%
6006 34 00	--	Printed	kg.	8%
	-	*Of artificial fibres :*		

Tariff Item		Description of goods	Unit	Rate of Additional Duty
(1)		(2)	(3)	(4)
6006 41 00	--	Unbleached or bleached	kg.	8%
6006 42 00	--	Dyed	kg.	8%
6006 43 00	--	Of yarns of different colours	kg.	8%
6006 44 00	--	Printed	kg.	8%

THE ELEVENTH SCHEDULE

(*See* section 118)

'THE SCHEDULE

(*See* section 3)

NOTES

1. In this Schedule, "heading", "sub-heading", "tariff item" and "Chapter" mean respectively a heading, sub-heading, tariff item and Chapter in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply for the purposes of classification of goods specified in this Schedule.

Sl. No.	Description of goods
(1)	(2)
1.	Silk, that is to say, all goods falling within Chapter 50.
2.	Wool, that is to say, all goods falling within Chapter 51, other than fabrics of headings 5111, 5112 and 5113.
3.	Cotton, that is to say, all goods falling within Chapter 52.
4.	Man-made filaments, that is to say, all goods falling within Chapter 54.
5.	Man-made staple fibres, that is to say, all goods falling within Chapter 55.
6.	Terry towelling and similar woven terry fabrics, falling within heading 5802.
7.	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics lace in the piece, in strips or in motifs, other than fabrics of headings 6002, 6003, 6004, 6005 and 6006.
8.	Knitted or crocheted fabrics, that is to say, all goods falling within Chapter 60.
9.	Metallised yarn, falling within heading 5605.
10.	Embroidery in the piece, in strips or in motifs, falling within heading 5810.'.

THE TWELFTH SCHEDULE

(*See* section 122)

'THE SEVENTH SCHEDULE

(*See* section 136)

NOTES

1. In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" mean respectively a tariff item, heading, sub-heading and Chapter in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2106 90 20	---	Pan Masala	kg.	23%
2402 20 10	---	Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	Rs. 20 per thousand
2402 20 20	---	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	Rs. 60 per thousand
2402 20 30	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	Tu	Rs. 90 per thousand
2402 20 40	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	Rs. 145 per thousand
2402 20 50	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Tu	Rs. 190 per thousand
2402 20 90	---	Other	Tu	Rs. 235 per thousand
2402 90 10	---	Cigarettes of tobacco substitutes	Tu	Rs. 150 per thousand
2403 10 10	---	Hookah or gudaku tobacco	kg.	10%
2403 10 20	---	Smoking mixtures for pipes and cigarettes	kg.	45%
2403 10 31	----	Other than paper rolled biris, manufactured without the aid of machine	Tu	Re. 1.00 per thousand
2403 10 39	----	Other	Tu	Rs. 2.00 per thousand
2403 10 90	---	Other	kg.	10%
2403 91 00	--	"Homogenised" or "reconstituted" tobacco	kg.	10%
2403 99 10	---	Chewing tobacco	kg.	10%
2403 99 20	---	Preparations containing chewing tobacco	kg.	10%
2403 99 30	---	Jarda scented tobacco	kg.	10%
2403 99 40	---	Snuff	kg.	10%
2403 99 50	---	Preparations containing snuff	kg.	10%
2403 99 60	---	Tobacco extracts and essence	kg.	10%
2403 99 90	---	Other	kg.	10%
2709 00 00		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	kg.	Rs. 50 per tonne

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5402 20	-	*High tenacity yarn of polyesters :*		
5402 20 10	---	Of terylene dacron	kg.	1%
5402 20 90	---	Other	kg.	1%
5402 33 00	--	Of polyesters	kg.	1%
5402 42 00	--	Of polyesters, partially oriented	kg.	1%
5402 43 00	--	Of polyesters, other	kg.	1%
5402 52 00	--	Of polyesters	kg.	1%
5402 62 00	--	Of polyesters	kg.	1%
5406 10 00	--	Synthetic Filament Yarn of polyster	kg.	1%
8702 10	---	*With compression-ignition internal combustion piston engine (diesel or semi-diesel) :*		
	---	*Vehicles for transport of not more than* 13 *persons, including the driver:*		
8702 10 11	----	Integrated monocoque vehicle	u	1%
8702 10 12	----	Air-conditioned vehicle	u	1%
8702 10 19	----	Other	u	1%
8702 90	-	*Other* :		
	---	*Vehicles for transport of not more than* 13 *persons, including the driver:*		
8702 90 11	----	Integrated monocoque vehicle	u	1%
8702 90 12	----	Air-conditioned vehicle	u	1%
8702 90 13	----	Electrically operated	u	1%
8702 90 19	----	Other	u	1%
8702 90 20	---	Electrically operated vehicles not elsewhere included or specified	u	1%
8703 10	-	*Vehicles specially designed for travelling on snow; golf cars and similar vehicles :*		
8703 10 10	---	Electrically operated	u	1%
8703 10 90	---	Other	u	1%
	-	*Other vehicles, with spark-ignition internal combustion reciprocating piston engine :*		
8703 21	--	*Of a cylinder capacity not exceeding* 1,000 *cc :*		
8703 21 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 21 20	---	Three-wheeled vehicles	u	1%
	---	*Other* :		
8703 21 91	----	Motor cars	u	1%
8703 21 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 21 99	----	Other	u	1%
8703 22	--	*Of a cylinder capacity exceeding* 1,000 *cc but not exceeding* 1,500 *cc*:		
8703 22 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 22 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 22 30	---	Three-wheeled vehicles	u	1%
	---	*Other* :		
8703 22 91	----	Motor cars	u	1%
8703 22 99	----	Other	u	1%
8703 23	--	*Of a cylinder capacity exceeding* 1,500 *cc but not exceeding* 3,000 *cc* :		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8703 23 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 23 20	---	Three-wheeled vehicles	u	1%
	---	*Other*:		
8703 23 91	----	Motor cars	u	1%
8703 23 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 23 99	----	Other	u	1%
8703 24	--	*Of a cylinder capacity exceeding* 3,000 *cc* :		
8703 24 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 24 20	---	Three-wheeled vehicles	u	1%
	---	*Other*:		
8703 24 91	----	Motor cars	u	1%
8703 24 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 24 99	----	Other	u	1%
	-	*Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :*		
8703 31	--	*Of a cylinder capacity not exceeding* 1,500 *cc* :		
8703 31 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 31 20	---	Three-wheeled vehicles	u	1%
	---	*Other*:		
8703 31 91	----	Motor cars	u	1%
8703 31 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 31 99	----	Other	u	1%
8703 32	--	*Of a cylinder capacity exceeding* 1,500 *cc but not exceeding* 2,500 *cc* :		
8703 32 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 32 20	---	Three-wheeled vehicles	u	1%
	---	*Other*:		
8703 32 91	----	Motor cars	u	1%
8703 32 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 32 99	----	Other	u	1%
8703 33	--	*Of a cylinder capacity exceeding* 2,500 *cc* :		
8703 33 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 33 20	---	Three-wheeled vehicles	u	1%
	---	*Other*:		
8703 33 91	----	Motor cars	u	1%
8703 33 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 33 99	----	Other	u	1%
8703 90	-	*Other*:		
8703 90 10	---	Electrically operated	u	1%
8703 90 90	---	Other	u	1%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8704		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
8704 10	-	*Dumpers designed for off—highway use:*		
8704 10 90	---	Other (not including motor vehicles, other than petrol driven)	u	1%
	-	*Other, with spark-ignition internal combustion piston engine :*		
8704 31	–	*g.v.w. not exceeding 5 tonnes :*		
8704 31 10	---	Refrigerated	u	1%
8704 31 90	---	Other	u	1%
8704 32	–	*g.v.w. exceeding 5 tonnes :*		
	---	*Lorries and trucks:*		
8704 32 11	----	Refrigerated	u	1%
8704 32 19	----	Other	u	1%
8704 32 90	---	Other	u	1%
8704 90	-	*Other :*		
	---	*Lorries and trucks :*		
8704 90 11	----	Refrigerated	u	1%
8704 90 12	----	Electrically operated	u	1%
8704 90 19	----	Other	u	1%
8704 90 90	---	Other	u	1%
	---	*For the vehicles of heading* 8702 :		
8706 00 21	----	For transport of not more than thirteen persons, including the driver	u	1%
	---	*For the motor vehicles of heading* 8703 :		
8706 00 31	----	For three-wheeled vehicles	u	1%
8706 00 39	----	Other	u	1%
	---	*For the vehicles of heading* 8704 :		
8706 00 43	----	For dumpers covered in the heading 8704	u	1%
8706 00 49	----	Other	u	1%
8711 10	-	*With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:*		
8711 10 10	---	Mopeds	u	1%
8711 10 20	---	Motorised cycles	u	1%
8711 10 90	---	Other	u	1%
8711 20	-	*With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :*		
	---	*Scooters :*		
8711 20 11	----	Of cylinder capacity not exceeding 75 *cc*	u	1%
8711 20 19	----	Other	u	1%
	---	*Motor cycles :*		
8711 20 21	----	Of cylinder capacity not exceeding 75 *cc*	u	1%
8711 20 29	----	Other	u	1%
	---	*Mopeds :*		
8711 20 31	----	Of cylinder capacity not exceeding 75 *cc*	u	1%
8711 20 39	----	Other	u	1%
	---	*Other :*		
8711 20 91	----	Of cylinder capacity not exceeding 75 *cc*	u	1%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8711 20 99	----	Other	u	1%
8711 30	-	*With reciprocating internal combustion piston engine of cylinder capacity exceeding* 250 *cc but not exceeding* 500 *cc* :		
8711 30 10	---	Scooters	u	1%
8711 30 20	---	Motor-cycles	u	1%
8711 30 90	---	Other	u	1%
8711 40	-	*With reciprocating internal combustion piston engine of a cylinder capacity exceeding* 500 *cc but not exceeding* 800 *cc* :		
8711 40 10	---	Motor-cycles	u	1%
8711 40 90	---	Other	u	1%
8711 50 00	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 *cc*	u	1%.'.

THE GOVERNMENT OF UNION TERRITORIES AND THE GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI (AMENDMENT) ACT, 2005

No. 19 OF 2005

[21st *May*, 2005.]

An Act further to amend the Government of Union Territories Act, 1963 and to amend the Government of National Capital Territory of Delhi Act, 1991.

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

CHAPTER I

PRELIMINARY

1. This Act may be called the Government of Union Territories and the Government of National Capital Territory of Delhi (Amendment) Act, 2005. Short title.

CHAPTER II

AMENDMENTS TO THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

20 of 1963.

2. In section 3 of the Government of Union Territories Act, 1963 (hereafter in this Chapter referred to as the Union Territories Act), in sub-section *(5)*, in the *Explanation*, in the proviso,— Amendment of section 3.

(i) for the figures "2000", the figures "2026" shall be substituted;

(ii) for the figures "1971", the figures "2001" shall be substituted.

3. In section 38 of the Union Territories Act, in clause (*b*), for the words and figures "the Delimitation Commission Act, 1962", the words and figures "the Delimitation Act, 2002" shall be substituted. Amendment of section 38.

61 of 1962.
33 of 2002.

4. In section 43E of the Union Territories Act,— Amendment of section 43E.

(i) for the figures "2000", the figures "2026" shall be substituted;

(ii) for the figures "1971", the figures "2001" shall be substituted.

CHAPTER III

AMENDMENT TO THE GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI ACT, 1991

1 of 1992.

5. In section 3 of the National Capital Territory of Delhi Act, 1991, in the *Explanation*, for the proviso, the following proviso shall be substituted, namely:— Amendment of section 3.

"Provided that the reference in this *Explanation* to the last preceding census of which the relevant figures have been published shall, until the relevant figures for the first census taken after the year 2026 have been published, be construed as a reference to the 2001 census.".

THE PREVENTION OF MONEY-LAUNDERING (AMENDMENT) ACT, 2005

No. 20 of 2005

[21st *May*, 2005.]

An Act to amend the Prevention of Money-laundering Act, 2002.

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title and commencement.

1. (*1*) This Act may be called the Prevention of Money-laundering (Amendment) Act, 2005.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

Amendment of section 2.

2. In section 2 of the Prevention of Money-laundering Act, 2002 (hereinafter referred to as the principal Act), after clause (*n*), the following clause shall be inserted, namely:— 15 of 2003.

'(*na*) "investigation" includes all the proceedings under this Act conducted by the Director or by an authority authorised by the Central Government under this Act for the collection of evidence;'.

Amendment of section 28.

3. In section 28 of the principal Act,—

(*a*) in sub-section (*1*), for the words "High Court", the words "High Court or is qualified to be a Judge of the High Court" shall be substituted;

(*b*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) The Chairperson or a Member holding a post as such in any other Tribunal, established under any law for the time being in force, in addition to his being the Chairperson or a Member of that Tribunal, may be appointed as the Chairperson or a Member, as the case may be, of the Appellate Tribunal under this Act.".

Omission of section 29.

4. Section 29 of the principal Act shall be omitted.

Amendment of section 30.

5. In section 30 of the principal Act, for the words "terms and conditions of service", at both the places where they occur, the words and brackets "terms and conditions of service (including tenure of office)" shall be substituted.

Amendment of section 44.

6. In section 44 of the principal Act, in sub-section (*1*), in clause (*b*), the words "upon perusal of police report of the facts which constitute an offence under this Act or" shall be omitted.

7. In section 45 of the principal Act,— Amendment of section 45.

(*a*) in sub-section (*1*), for the portion beginning with the words and figures "Notwithstanding anything contained in the Code of Criminal Procedure, 1973" and ending with the words "on his own bond unless –", the following shall be substituted, namely:— 2 of 1974.

"Notwithstanding anything contained in the Code of Criminal Procedure, 1973, no person accused of an offence punishable for a term of imprisonment of more than three years under Part A of the Schedule shall be released on bail or on his own bond unless–"; 2 of 1974.

(*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, or any other provision of this Act, no police officer shall investigate into an offence under this Act unless specifically authorised, by the Central Government by a general or special order, and, subject to such conditions as may be prescribed."; 2 of 1974.

(*c*) in sub-section (*2*), the words, brackets and letter "clause (*b*) of" shall be omitted.

8. In section 73 of the principal Act, in sub-section (*2*),— Amendment of section 73.

(*a*) in clause (*s*), for the words "terms and conditions of service", the words and brackets "terms and conditions of service (including tenure of office)" shall be substituted;

(*b*) after clause (*u*), the following clause shall be inserted, namely:—

"(*ua*) conditions subject to which a police officer may be authorised to investigate into an offence under sub-section (*1A*) of section 45;".

THE WEAPONS OF MASS DESTRUCTION AND THEIR DELIVERY SYSTEMS (PROHIBITION OF UNLAWFUL ACTIVITIES) ACT, 2005

ARRANGEMENT OF SECTIONS

SECTIONS

SECTIONS

THE WEAPONS OF MASS DESTRUCTION AND THEIR DELIVERY SYSTEMS (PROHIBITION OF UNLAWFUL ACTIVITIES) ACT, 2005

No. 21 OF 2005

[*6th June*, 2005.]

An Act to prohibit unlawful activities, in relation to weapons of mass destruction and their delivery systems and for matters connected therewith or incidental thereto.

WHEREAS India is determined to safeguard its national security as a Nuclear Weapon State;

AND WHEREAS India is committed not to transfer nuclear weapons or other nuclear explosive devices, or to transfer control over such weapons or explosive devices, and not in any way to assist, encourage, or induce any other country to manufacture nuclear weapons or other nuclear explosive devices;

AND WHEREAS India is committed to prevent a non-State actor and a terrorist from acquiring weapons of mass destruction and their delivery systems;

AND WHEREAS India is committed to the objective of global nuclear disarmament;

AND WHEREAS India is committed to its obligations as a State Party to the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction and the Convention on the Prohibition of the Development, Production and Stockpiling of Bacteriological (Biological) and Toxin Weapons and on their Destruction;

AND WHEREAS India is exercising controls over the export of chemicals, organisms, materials, equipment and technologies in relation to weapons of mass destruction and their delivery systems under other relevant Acts;

AND WHEREAS it is considered necessary to provide for integrated legal measures to exercise controls over the export of materials, equipment and technologies and to prohibit unlawful activities in relation to weapons of mass destruction and their means of delivery.

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

Short title and commencement.

1. (*1*) This Act may be called the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005.

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

Act in addition to other laws.

2. Save as otherwise expressly provided in this Act, the provisions of this Act shall be in addition to any other relevant Act for the time being in force in relation to any matter covered under this Act.

Extent and application.

3. (*1*) It extends to the whole of India including its Exclusive Economic Zone.

(*2*) Every person shall be liable to punishment under this Act for every act or omission contrary to the provisions thereof, of which he is held guilty in India.

(*3*) Any person who commits an offence beyond India, which is punishable under this Act, shall be dealt with according to the provisions of this Act in the same manner as if such act had been committed in India.

(*4*) The provisions of this Act shall also apply to —

(*a*) citizens of India outside India;

(*b*) companies or bodies corporate, registered or incorporated in India or having their associates, branches or subsidiaries, outside India;

(*c*) any ship, aircraft or other means of transport registered in India or outside India, wherever it may be;

(*d*) foreigners while in India;

(*e*) persons in the service of the Government of India, within and beyond India.

(*5*) Notwithstanding the applicability of the provisions of any other Central Act relating to any activity provided herein, the provisions of this Act shall apply to export, transfer, re-transfer, transit and trans-shipment of material, equipment or technology of any description as are identified, designated, categorised or considered necessary by the Central Government, as pertinent or relevant to India as a Nuclear Weapon State, or to the national security of India, or to the furtherance of its foreign policy or its international obligations under any bilateral, multilateral or international treaty, Covenant, Convention or arrangement relating to weapons of mass destruction or their means of delivery, to which India is a Party.

Definitions.

4. In this Act, unless the context otherwise requires,—

(*a*) "biological weapons" are—

(*i*) microbial or other biological agents, or toxins whatever their origin or method of production, of types and in quantities that have no justification for prophylactic, protective or other peaceful purposes; and

(*ii*) weapons, equipment or delivery systems specially designed to use such agents or toxins for hostile purposes or in armed conflict;

(*b*) "brought in transit" means to bring goods from any country into India by land, air, or amphibious means of transportation, where the goods are to be taken out from India on the same conveyance on which they are brought into India without any landing in India, but does not include a conveyance in innocent passage through Indian territory, Indian territorial waters or Indian airspace of a foreign conveyance carrying goods.

Explanation I.—A conveyance is a foreign conveyance if it is not registered in India.

Explanation II.—A conveyance is in "innocent passage" if it is not engaged in relevant activity and passes through or above Indian territorial waters or airspace without stopping or anchoring in India;

(*c*) "chemical weapons" means,—

(*i*) the toxic chemicals and their precursors, except where intended for—

(*a*) industrial, agricultural, research, medical, pharmaceutical or other peaceful purposes;

(*b*) protective purposes, namely those purposes directly related to protection against toxic chemicals and to protection against chemical weapons;

(*c*) military purposes not connected with the use of chemical weapons and not dependent on the use of the toxic properties of chemicals as a method of warfare; or

(*d*) law enforcement including domestic riot control purposes;

as long as the types and quantities are consistent with such purposes;

(*ii*) the munitions and devices, specifically designed to cause death or other harm through the toxic properties of those toxic chemicals specified in sub-clause (*i*), which would be released as a result of the employment of such munitions and devices; and

(*iii*) any equipment specifically designed for use directly in connection with the employment of munitions and devices specified in sub-clause (*ii*),

together or separately;

(*d*) "export" shall have the meaning assigned to this expression in the Foreign Trade (Development and Regulation) Act, 1992; 22 of 1992.

(*e*) "fissile material" and "radioactive material" shall have the meanings assigned to these expressions in the Atomic Energy Act, 1962; 33 of 1962.

(*f*) "item" means materials, equipment, and technology, of any description, notified under this Act or any other Act related to relevant activity;

(*g*) "non-State actor" is a person or entity not acting under the lawful authority of any country;

(*h*) "nuclear weapon or other nuclear explosive device" means any nuclear weapon or other nuclear explosive device as may be determined by the Central Government, whose determination in the matter shall be final;

(*i*) "public domain" means domain that has no restrictions upon dissemination of information within or from it; the existence of any legal rights to intellectual property in that information does not remove such information from being in public domain;

(*j*) "relevant activity" means,—

(*i*) the development, production, handling, operation, maintenance, storage or dissemination of a nuclear, chemical or biological weapon; or

(*ii*) the development, production, maintenance, storage or dissemination of missiles specially designed for delivering any such weapon;

(*k*) "re-transfer" means transfer of any item notified under this Act from any country or entity to which it has been exported from India, to yet another country or entity;

(*l*) "technology" means any information (including information embodied in software) other than information in the public domain, that is capable of being used in—

(*i*) the development, production or use of any goods or software;

(*ii*) the development of, or the carrying out of, an industrial or commercial activity or the provision of a service of any kind.

Explanation.—When technology is described wholly or partly by reference to the uses to which it (or the goods to which it relates) may be put, it shall include services which are provided or used, or which are capable of being used, in the development, production or use of such technology or goods;

(*m*) "terrorist" shall have the meaning assigned to this expression in the Unlawful Activities (Prevention) Act, 1967; 37 of 1967.

(*n*) "trans-shipment" means to remove goods from the conveyance on which they were brought into India and to place the goods on the same or another conveyance for the purpose of taking them out of India, where these acts are carried out on a "through bill of lading", "through airway bill" or "through manifest".

Explanation.—"through bill of lading", "through airway bill" and "through manifest" means respectively a bill of lading, airway bill and manifest, for the consignment of goods from a place outside India to a destination which is also outside India without a consignee in India;

(*o*) "unlawful" means without the authority of the Central Government and the expression "unlawfully" shall be construed accordingly;

(*p*) "weapons of mass destruction" means any biological, chemical or nuclear weapons.

Power to identify, designate, categorise or regulate certain activities.

5. (*1*) The Central Government may identify, designate, categorise or regulate, the export, transfer, re-transfer, trans-shipment, or transit of any item related to relevant activity in such manner as may be prescribed.

(*2*) The Central Government may, by order published in the Official Gazette, designate or notify any item related to relevant activity for the purposes of this Act.

Power to appoint Advisory Committees.

6. For the purposes of this Act, the Central Government may appoint such Advisory Committees as it deems fit, and may appoint to them persons to exercise such powers and perform such duties as the Central Government may, by rules, prescribe.

Delegation of powers.

7. (*1*) Subject to the provisions of this Act and any other law for the time being in force, related to relevant activity, the Central Government shall have the power to direct or assign to any authority, in such manner as it may deem appropriate, such powers as may be necessary to implement the provisions of this Act.

(*2*) The Central Government may appoint a Licensing Authority and an Appellate Authority and make provisions relating to such authority and for licensing in such manner and in such form, as the Central Government may, by rules, prescribe.

(*3*) Without prejudice to the generality of the provisions contained in this Act, the authorities and mechanisms provided under other relevant Acts shall continue to deal with matters covered under those Acts:

Provided that in case of any doubt as to whether a matter falls within the scope of such relevant Acts or under this Act, the decision of the Central Government thereon shall be final.

Prohibition relating to weapons of mass destruction.

8. (*1*) No person shall unlawfully manufacture, acquire, possess, develop or transport a nuclear weapon or other nuclear explosive device and their means of delivery.

(*2*) No person shall unlawfully transfer, directly or indirectly, to any one a nuclear weapon or other nuclear explosive device, or transfer control over such a weapon, knowing it to be a nuclear weapon or other nuclear explosive device.

(*3*) No person shall unlawfully manufacture, acquire, possess, develop or transport a biological or chemical weapon or their means of delivery.

(*4*) No person shall unlawfully transfer, directly or indirectly, to any one biological or chemical weapons.

(*5*) No person shall unlawfully transfer, directly or indirectly, to any one missiles specially designed for the delivery of weapons of mass destruction.

Prohibition relating to non-State actor or terrorist.

9. No person shall, directly or indirectly, transfer to a non-State actor or terrorist, any material, equipment and technology notified under this Act or any other Act related to relevant activity:

Provided that such transfer made to a non-State actor shall not include a transfer made as such to any person acting under lawful authority in India.

Prohibition as regards intimidating acts.

10. No person shall transfer, acquire, possess, or transport fissile or radioactive material, which is intended to be used to cause, or in a threat to cause, death or serious injury or damage to property for the purpose of intimidating people or a section of the people in India or in any foreign country, or compelling the Government of India or the Government of a foreign country or an international organisation or any other person to do so or abstain from doing any act.

Prohibition on export.

11. No person shall export any material, equipment or technology knowing that such material, equipment or technology is intended to be used in the design or manufacture of a biological weapon, chemical weapon, nuclear weapon or other nuclear explosive device, or in their missile delivery systems.

Prohibition on brokering.

12. No person who is a resident in India shall, for a consideration under the terms of an actual or implied contract, knowingly facilitate the execution of any transaction which is prohibited or regulated under this Act:

Provided that a mere carriage, without knowledge, of persons, goods or technology, or provision of services, including by a public or private carrier of goods, courier, tele-communication, postal service provider or financial service provider, shall not be an offence for the purposes of this section.

Regulation of export, transfer, re-transfer, transit and trans-shipment.

13. (*1*) No item notified under this Act shall be exported, transferred, re-transferred, brought in transit or transhipped except in accordance with the provisions of this Act or any other relevant Act.

(*2*) Any transfer of technology of an item whose export is prohibited under this Act or any other relevant Act relating to relevant activity shall be prohibited.

(*3*) When any technology is notified under this Act or any other relevant Act, as being subject to transfer controls, the transfer of such technology shall be restricted to the extent notified thereunder.

Explanation.—The transfer of technology may take place through either or both of the following modes of transfer, namely:—

(*a*) by a person or from a place within India to a person or place outside India;

(*b*) by a person or from a place outside India to a person, or a place, which is also outside India (but only where the transfer is by, or within the control of, person, who is a citizen of India, or any person who is a resident in India).

(*4*) The Central Government may notify any item as being subject to the provisions of this Act, whether or not it is covered under any other relevant Act; and when such item is exhibited, sold, supplied or transferred to any foreign entity or a foreigner who is resident, operating, visiting, studying, or conducting research or business within the territorial limits of India, or in its airspace or Exclusive Economic Zone, it shall constitute an offence.

Offences and penalties.

14. Any person who contravenes, or attempts to contravene or abets, the provisions of section 8 or section 10 of this Act, shall be punishable with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine.

Punishment for aiding non-State actor or terrorist.

15. (*1*) Any person who, with intent to aid any non-State actor or terrorist, contravenes the provisions of section 9 of this Act, shall be punishable with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine.

(*2*) Any person who, with intent to aid any non-State actor or terrorist, attempts to contravene or abets, or does any act preparatory to contravention of sub-section (*1*), shall be deemed to have contravened that provision and the provision of sub-section (*1*) shall apply subject to the modification that the reference to "imprisonment for life" therein shall be construed as a reference to "imprisonment for ten years".

(*3*) While determining the punishment under this section, the court shall take into consideration whether the accused had the knowledge about the transferee being a non-State actor or not.

Punishment for unauthorised export.

16. (*1*) Any person who knowingly contravenes, abets or attempts to contravene, the provisions of sub-section (*4*) of section 13 of this Act, shall be punishable with fine which shall not be less than three lakh rupees and which may extend to twenty lakh rupees.

(*2*) If any person is again convicted of the same offence under sub-section (*1*), then he shall be punishable for the second and every subsequent offence with imprisonment for a term which shall not be less than six months but which may extend to five years and shall also be liable to fine.

Punishment for violation of other provisions of the Act.

17. (*1*) Where any person contravenes, or abets or attempts to contravene, any provision of this Act other than the provisions under sections 8, 9, 10 and sub-section (*4*) of section 13 of this Act, he shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to five years and shall also be liable to fine.

(*2*) If any person is again convicted of the same offence under sub-section (*1*), then he shall be punishable for the second and every subsequent offence with imprisonment for a term which shall not be less than one year but which may extend to seven years and shall also be liable to fine.

Penalty for using false or making forged documents, etc.

18. Where any person signs or uses, or causes to be signed or used, any declaration, statement or document submitted to the competent authority knowing or having reason to believe that such declaration, statement or document is forged or tampered with or is false in any material particular, and relates to items notified under this Act or any other relevant Act, including those related to relevant activity, he shall be punishable with fine which shall not be less than five lakh rupees or five times the value of the materials, equipment, technology or services, whichever is more.

Punishment for offences with respect to which no provision has been made.

19. Whoever contravenes any other provision of this Act or any rule or order made thereunder for which no specific punishment is provided, shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

Offences by companies.

20. (*1*) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section—

(*a*) "company" means any body corporate and includes a firm and other association of individuals; and

(*b*) "director", in relation to a firm, means a partner in the firm.

Cognizance of offences.

21. No Court shall take cognizance of any offence under this Act without the previous sanction of the Central Government or any officer authorised by the Central Government in this behalf.

Bar of jurisdiction of civil courts.

22. No action or proceedings taken under section 5 and sub-sections (*1*) and (*2*) of section 7 of this Act by the Central Government or any officer authorised by it in this behalf shall be called in question in any civil court in any suit or application or by way of appeal or revision, and no injunction shall be granted by any civil court or other authority in respect of any action taken or to be taken in pursuance of any power conferred under those provisions.

Effect of other laws.

23. (*1*) The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Act or any other instrument having effect by virtue of any enactment other than this Act.

(*2*) Where any act or omission constitutes an offence punishable under this Act and also under any other relevant Act, then the offender found guilty of such offence shall be liable to be punished under that Act which imposes a greater punishment.

Protection of action taken in good faith.

24. No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer or authority of the Central Government or any other authority on whom powers have been conferred pursuant to this Act, for anything which is in good faith done or purported to be done in pursuance of this Act or any rule or order made thereunder.

Special provisions as to Central Government.

25. Nothing in this Act shall affect the activities of the Central Government in the discharge of its functions relating to the security or the defence of India.

Power to make rules.

26. (*1*) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) manner of regulating any item related to relevant activity under sub-section (*1*) of section 5;

(*b*) appointment of Advisory Committees, their powers and duties under section 6;

(*c*) appointment of Licensing and Appellate Authority and the manner of licensing under sub-section (*2*) of section 7; and

(*d*) any other matter which has to be, or may be, prescribed.

(*3*) 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.

Power to remove difficulties.

27. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of the period of two years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

THE RIGHT TO INFORMATION ACT, 2005

ARRANGEMENT OF SECTIONS

(*b*) appointment of Advisory Committees, their powers and duties under section 6;

(*c*) appointment of Licensing and Appellate Authority and the manner of licensing under sub-section (*2*) of section 7; and

(*d*) any other matter which has to be, or may be, prescribed.

(*3*) 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.

Power to remove difficulties.

27. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of the period of two years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

SECTIONS

THE RIGHT TO INFORMATION ACT, 2005

No. 22 of 2005

[15*th June*, 2005.]

An Act to provide for setting out the practical regime of right to information for citizens to secure access to information under the control of public authorities, in order to promote transparency and accountability in the working of every public authority, the constitution of a Central Information Commission and State Information Commissions and for matters connected therewith or incidental thereto.

Whereas the Constitution of India has established democratic Republic;

And whereas democracy requires an informed citizenry and transparency of information which are vital to its functioning and also to contain corruption and to hold Governments and their instrumentalities accountable to the governed;

And whereas revelation of information in actual practice is likely to conflict with other public interests including efficient operations of the Governments, optimum use of limited fiscal resources and the preservation of confidentiality of sensitive information;

And whereas it is necessary to harmonise these conflicting interests while preserving the paramountcy of the democratic ideal;

Now, therefore, it is expedient to provide for furnishing certain information to citizens who desire to have it.

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title, extent and commencement.

1. (*1*) This Act may be called the Right to Information Act, 2005.

(*2*) It extends to the whole of India except the State of Jammu and Kashmir.

(*3*) The provisions of sub-section (*1*) of section 4, sub-sections (*1*) and (*2*) of section 5, sections 12, 13, 15, 16, 24, 27 and 28 shall come into force at once, and the remaining provisions of this Act shall come into force on the one hundred and twentieth day of its enactment.

2. In this Act, unless the context otherwise requires,— **Definitions.**

(*a*) "appropriate Government" means in relation to a public authority which is established, constituted, owned, controlled or substantially financed by funds provided directly or indirectly—

(*i*) by the Central Government or the Union territory administration, the Central Government;

(*ii*) by the State Government, the State Government;

(*b*) "Central Information Commission" means the Central Information Commission constituted under sub-section (*1*) of section 12;

(*c*) "Central Public Information Officer" means the Central Public Information Officer designated under sub-section (*1*) and includes a Central Assistant Public Information Officer designated as such under sub-section (*2*) of section 5;

(*d*) "Chief Information Commissioner" and "Information Commissioner" mean the Chief Information Commissioner and Information Commissioner appointed under sub-section (*3*) of section 12;

(*e*) "competent authority" means—

(*i*) the Speaker in the case of the House of the People or the Legislative Assembly of a State or a Union territory having such Assembly and the Chairman in the case of the Council of States or Legislative Council of a State;

(*ii*) the Chief Justice of India in the case of the Supreme Court;

(*iii*) the Chief Justice of the High Court in the case of a High Court;

(*iv*) the President or the Governor, as the case may be, in the case of other authorities established or constituted by or under the Constitution;

(*v*) the administrator appointed under article 239 of the Constitution;

(*f*) "information" means any material in any form, including records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form and information relating to any private body which can be accessed by a public authority under any other law for the time being in force;

(*g*) "prescribed" means prescribed by rules made under this Act by the appropriate Government or the competent authority, as the case may be;

(*h*) "public authority" means any authority or body or institution of self-government established or constituted—

(*a*) by or under the Constitution;

(*b*) by any other law made by Parliament;

(*c*) by any other law made by State Legislature;

(*d*) by notification issued or order made by the appropriate Government, and inclu les any—

(*i*) body owned, controlled or substantially financed;

(*ii*) non-Government organisation substantially financed,

directly or indirectly by funds provided by the appropriate Government;

(*i*) "record" includes—

(*a*) any document, manuscript and file;

(*b*) any microfilm, microfiche and facsimile copy of a document;

(*c*) any reproduction of image or images embodied in such microfilm (whether enlarged or not); and

(*d*) any other material produced by a computer or any other device;

(*j*) "right to information" means the right to information accessible under this Act which is held by or under the control of any public authority and includes the right to—

(*i*) inspection of work, documents, records;

(*ii*) taking notes, extracts or certified copies of documents or records;

(*iii*) taking certified samples of material;

(*iv*) obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or in any other device;

(*k*) "State Information Commission" means the State Information Commission constituted under sub-section (*1*) of section 15;

(*l*) "State Chief Information Commissioner" and "State Information Commissioner" mean the State Chief Information Commissioner and the State Information Commissioner appointed under sub-section (*3*) of section 15;

(*m*) "State Public Information Officer" means the State Public Information Officer designated under sub-section (*1*) and includes a State Assistant Public Information Officer designated as such under sub-section (*2*) of section 5;

(*n*) "third party" means a person other than the citizen making a request for information and includes a public authority.

CHAPTER II

RIGHT TO INFORMATION AND OBLIGATIONS OF PUBLIC AUTHORITIES

Right to information.

3. Subject to the provisions of this Act, all citizens shall have the right to information.

Obligations of public authorities.

4. (*1*) Every public authority shall—

(*a*) maintain all its records duly catalogued and indexed in a manner and the form which facilitates the right to information under this Act and ensure that all records that are appropriate to be computerised are, within a reasonable time and subject to availability of resources, computerised and connected through a network all over the country on different systems so that access to such records is facilitated;

(*b*) publish within one hundred and twenty days from the enactment of this Act,—

(*i*) the particulars of its organisation, functions and duties;

(*ii*) the powers and duties of its officers and employees;

(*iii*) the procedure followed in the decision making process, including channels of supervision and accountability;

(*iv*) the norms set by it for the discharge of its functions;

(*v*) the rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions;

(*vi*) a statement of the categories of documents that are held by it or under its control;

(*vii*) the particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof;

(*viii*) a statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public;

(*ix*) a directory of its officers and employees;

(*x*) the monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations;

(*xi*) the budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made;

(*xii*) the manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes;

(*xiii*) particulars of recipients of concessions, permits or authorisations granted by it;

(*xiv*) details in respect of the information, available to or held by it, reduced in an electronic form;

(*xv*) the particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use;

(*xvi*) the names, designations and other particulars of the Public Information Officers;

(*xvii*) such other information as may be prescribed;

and thereafter update these publications every year;

(*c*) publish all relevant facts while formulating important policies or announcing the decisions which affect public;

(*d*) provide reasons for its administrative or quasi-judicial decisions to affected persons.

(*2*) It shall be a constant endeavour of every public authority to take steps in accordance with the requirements of clause (*b*) of sub-section (*1*) to provide as much information *suo motu* to the public at regular intervals through various means of communications, including internet, so that the public have minimum resort to the use of this Act to obtain information.

(*3*) For the purposes of sub-section (*1*), every information shall be disseminated widely and in such form and manner which is easily accessible to the public.

(*4*) All materials shall be disseminated taking into consideration the cost effectiveness, local language and the most effective method of communication in that local area and the information should be easily accessible, to the extent possible in electronic format with the Central Public Information Officer or State Public Information Officer, as the case may be, available free or at such cost of the medium or the print cost price as may be prescribed.

Explanation.—For the purposes of sub-sections (*3*) and (*4*), "disseminated" means making known or communicated the information to the public through notice boards, newspapers, public announcements, media broadcasts, the internet or any other means, including inspection of offices of any public authority.

Designation of Public Information Officers.

5. (*1*) Every public authority shall, within one hundred days of the enactment of this Act, designate as many officers as the Central Public Information Officers or State Public Information Officers, as the case may be, in all administrative units or offices under it as may be necessary to provide information to persons requesting for the information under this Act.

(*2*) Without prejudice to the provisions of sub-section (*1*), every public authority shall designate an officer, within one hundred days of the enactment of this Act, at each sub-divisional level or other sub-district level as a Central Assistant Public Information Officer or a State Assistant Public Information Officer, as the case may be, to receive the applications for information or appeals under this Act for forwarding the same forthwith to the Central Public Information Officer or the State Public Information Officer or senior officer specified under sub-section (*1*) of section 19 or the Central Information Commission or the State Information Commission, as the case may be:

Provided that where an application for information or appeal is given to a Central Assistant Public Information Officer or a State Assistant Public Information Officer, as the case may be, a period of five days shall be added in computing the period for response specified under sub-section (*1*) of section 7.

(*3*) Every Central Public Information Officer or State Public Information Officer, as the case may be, shall deal with requests from persons seeking information and render reasonable assistance to the persons seeking such information.

(*4*) The Central Public Information Officer or State Public Information Officer, as the case may be, may seek the assistance of any other officer as he or she considers it necessary for the proper discharge of his or her duties.

(*5*) Any officer, whose assistance has been sought under sub-section (*4*), shall render all assistance to the Central Public Information Officer or State Public Information Officer, as the case may be, seeking his or her assistance and for the purposes of any contravention of the provisions of this Act, such other officer shall be treated as a Central Public Information Officer or State Public Information Officer, as the case may be.

Request for obtaining information.

6. (*1*) A person, who desires to obtain any information under this Act, shall make a request in writing or through electronic means in English or Hindi or in the official language of the area in which the application is being made, accompanying such fee as may be prescribed, to—

(*a*) the Central Public Information Officer or State Public Information Officer, as the case may be, of the concerned public authority;

(*b*) the Central Assistant Public Information Officer or State Assistant Public Information Officer, as the case may be,

specifying the particulars of the information sought by him or her:

Provided that where such request cannot be made in writing, the Central Public Information Officer or State Public Information Officer, as the case may be, shall render all reasonable assistance to the person making the request orally to reduce the same in writing.

(*2*) An applicant making request for information shall not be required to give any reason for requesting the information or any other personal details except those that may be necessary for contacting him.

(*3*) Where an application is made to a public authority requesting for an information,—

(*i*) which is held by another public authority; or

(*ii*) the subject matter of which is more closely connected with the functions of another public authority,

the public authority, to which such application is made, shall transfer the application or such part of it as may be appropriate to that other public authority and inform the applicant immediately about such transfer:

Provided that the transfer of an application pursuant to this sub-section shall be made as soon as practicable but in no case later than five days from the date of receipt of the application.

Disposal of request.

7. (*1*) Subject to the proviso to sub-section (*2*) of section 5 or the proviso to sub-section (*3*) of section 6, the Central Public Information Officer or State Public Information Officer, as the case may be, on receipt of a request under section 6 shall, as expeditiously as possible, and in any case within thirty days of the receipt of the request, either provide the information on payment of such fee as may be prescribed or reject the request for any of the reasons specified in sections 8 and 9:

Provided that where the information sought for concerns the life or liberty of a person, the same shall be provided within forty-eight hours of the receipt of the request.

(*2*) If the Central Public Information Officer or State Public Information Officer, as the case may be, fails to give decision on the request for information within the period specified under sub-section (*1*), the Central Public Information Officer or State Public Information Officer, as the case may be, shall be deemed to have refused the request.

(*3*) Where a decision is taken to provide the information on payment of any further fee representing the cost of providing the information, the Central Public Information Officer or State Public Information Officer, as the case may be, shall send an intimation to the person making the request, giving—

(*a*) the details of further fees representing the cost of providing the information as determined by him, together with the calculations made to arrive at the amount in accordance with fee prescribed under sub-section (*1*), requesting him to deposit that fees, and the period intervening between the despatch of the said intimation and payment of fees shall be excluded for the purpose of calculating the period of thirty days referred to in that sub-section;

(*b*) information concerning his or her right with respect to review the decision as to the amount of fees charged or the form of access provided, including the particulars of the appellate authority, time limit, process and any other forms.

(*4*) Where access to the record or a part thereof is required to be provided under this Act and the person to whom access is to be provided is sensorily disabled, the Central Public Information Officer or State Public Information Officer, as the case may be, shall provide assistance to enable access to the information, including providing such assistance as may be appropriate for the inspection.

(*5*) Where access to information is to be provided in the printed or in any electronic format, the applicant shall, subject to the provisions of sub-section (*6*), pay such fee as may be prescribed:

Provided that the fee prescribed under sub-section (*1*) of section 6 and sub-sections (*1*) and (*5*) of section 7 shall be reasonable and no such fee shall be charged from the persons who are of below poverty line as may be determined by the appropriate Government.

(*6*) Notwithstanding anything contained in sub-section (*5*), the person making request for the information shall be provided the information free of charge where a public authority fails to comply with the time limits specified in sub-section (*1*).

(*7*) Before taking any decision under sub-section (*1*), the Central Public Information Officer or State Public Information Officer, as the case may be, shall take into consideration the representation made by a third party under section 11.

(*8*) Where a request has been rejected under sub-section (*1*), the Central Public Information Officer or State Public Information Officer, as the case may be, shall communicate to the person making the request,—

(*i*) the reasons for such rejection;

(*ii*) the period within which an appeal against such rejection may be preferred; and

(*iii*) the particulars of the appellate authority.

(*9*) An information shall ordinarily be provided in the form in which it is sought unless it would disproportionately divert the resources of the public authority or would be detrimental to the safety or preservation of the record in question.

Exemption from disclosure of information.

8. (*1*) Notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,—

(*a*) information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence;

(*b*) information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;

(*c*) information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;

(*d*) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;

(*e*) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;

(*f*) information received in confidence from foreign Government;

(*g*) information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes;

(*h*) information which would impede the process of investigation or apprehension or prosecution of offenders;

(*i*) cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers:

Provided that the decisions of Council of Ministers, the reasons thereof, and the material on the basis of which the decisions were taken shall be made public after the decision has been taken, and the matter is complete, or over:

Provided further that those matters which come under the exemptions specified in this section shall not be disclosed;

(*j*) information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information:

Provided that the information which cannot be denied to the Parliament or a State Legislature shall not be denied to any person.

(*2*) Notwithstanding anything in the Official Secrets Act, 1923 nor any of the exemptions permissible in accordance with sub-section (*1*), a public authority may allow access to information, if public interest in disclosure outweighs the harm to the protected interests. 19 of 1923.

(*3*) Subject to the provisions of clauses (*a*), (*c*) and (*i*) of sub-section (*1*), any information relating to any occurrence, event or matter which has taken place, occurred or happened twenty years before the date on which any request is made under section 6 shall be provided to any person making a request under that section:

Provided that where any question arises as to the date from which the said period of twenty years has to be computed, the decision of the Central Government shall be final, subject to the usual appeals provided for in this Act.

Grounds for rejection to access in certain cases.

9. Without prejudice to the provisions of section 8, a Central Public Information Officer or a State Public Information Officer, as the case may be, may reject a request for information where such a request for providing access would involve an infringement of copyright subsisting in a person other than the State.

Severability.

10. (*1*) Where a request for access to information is rejected on the ground that it is in relation to information which is exempt from disclosure, then, notwithstanding anything contained in this Act, access may be provided to that part of the record which does not contain any information which is exempt from disclosure under this Act and which can reasonably be severed from any part that contains exempt information.

(*2*) Where access is granted to a part of the record under sub-section (*1*), the Central Public Information Officer or State Public Information Officer, as the case may be, shall give a notice to the applicant, informing—

(*a*) that only part of the record requested, after severance of the record containing information which is exempt from disclosure, is being provided;

(*b*) the reasons for the decision, including any findings on any material question of fact, referring to the material on which those findings were based;

(*c*) the name and designation of the person giving the decision;

(*d*) the details of the fees calculated by him or her and the amount of fee which the applicant is required to deposit; and

(*e*) his or her rights with respect to review of the decision regarding non-disclosure of part of the information, the amount of fee charged or the form of access provided, including the particulars of the senior officer specified under sub-section (*1*) of section 19 or the Central Information Commission or the State Information Commission, as the case may be, time limit, process and any other form of access.

Third part informatic

11. (*1*) Where a Central Public Information Officer or a State Public Information Officer, as the case may be, intends to disclose any information or record, or part thereof on a request made under this Act, which relates to or has been supplied by a third party and has been treated as confidential by that third party, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within five days from the receipt of the request, give a written notice to such third party of the request and of the fact that the Central Public Information Officer or State Public Information Officer, as the case may be, intends to disclose the information or record, or part thereof, and invite the third party to make a submission in writing or orally, regarding whether the information should be disclosed, and such submission of the third party shall be kept in view while taking a decision about disclosure of information:

Provided that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party.

(*2*) Where a notice is served by the Central Public Information Officer or State Public Information Officer, as the case may be, under sub-section (*1*) to a third party in respect of any information or record or part thereof, the third party shall, within ten days from the date of receipt of such notice, be given the opportunity to make representation against the proposed disclosure.

(*3*) Notwithstanding anything contained in section 7, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within forty days after receipt of the request under section 6, if the third party has been given an opportunity to

make representation under sub-section (*2*), make a decision as to whether or not to disclose the information or record or part thereof and give in writing the notice of his decision to the third party.

(*4*) A notice given under sub-section (*3*) shall include a statement that the third party to whom the notice is given is entitled to prefer an appeal under section 19 against the decision.

CHAPTER III

THE CENTRAL INFORMATION COMMISSION

Constitution of Central Information Commission.

12. (*1*) The Central Government shall, by notification in the Official Gazette, constitute a body to be known as the Central Information Commission to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

(*2*) The Central Information Commission shall consist of—

(*a*) the Chief Information Commissioner; and

(*b*) such number of Central Information Commissioners, not exceeding ten, as may be deemed necessary.

(*3*) The Chief Information Commissioner and Information Commissioners shall be appointed by the President on the recommendation of a committee consisting of—

(*i*) the Prime Minister, who shall be the Chairperson of the committee;

(*ii*) the Leader of Opposition in the Lok Sabha; and

(*iii*) a Union Cabinet Minister to be nominated by the Prime Minister.

Explanation.—For the purposes of removal of doubts, it is hereby declared that where the Leader of Opposition in the House of the People has not been recognised as such, the Leader of the single largest group in opposition of the Government in the House of the People shall be deemed to be the Leader of Opposition.

(*4*) The general superintendence, direction and management of the affairs of the Central Information Commission shall vest in the Chief Information Commissioner who shall be assisted by the Information Commissioners and may exercise all such powers and do all such acts and things which may be exercised or done by the Central Information Commission autonomously without being subjected to directions by any other authority under this Act.

(*5*) The Chief Information Commissioner and Information Commissioners shall be persons of eminence in public life with wide knowledge and experience in law, science and technology, social service, management, journalism, mass media or administration and governance.

(*6*) The Chief Information Commissioner or an Information Commissioner shall not be a Member of Parliament or Member of the Legislature of any State or Union territory, as the case may be, or hold any other office of profit or connected with any political party or carrying on any business or pursuing any profession.

(*7*) The headquarters of the Central Information Commission shall be at Delhi and the Central Information Commission may, with the previous approval of the Central Government, establish offices at other places in India.

Term of office and conditions of service.

13. (*1*) The Chief Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office and shall not be eligible for reappointment:

Provided that no Chief Information Commissioner shall hold office as such after he has attained the age of sixty-five years.

(*2*) Every Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office or till he attains the age of sixty-five years, whichever is earlier, and shall not be eligible for reappointment as such Information Commissioner:

Provided that every Information Commissioner shall, on vacating his office under this sub-section be eligible for appointment as the Chief Information Commissioner in the manner specified in sub-section (*3*) of section 12:

Provided further that where the Information Commissioner is appointed as the Chief Information Commissioner, his term of office shall not be more than five years in aggregate as the Information Commissioner and the Chief Information Commissioner.

(*3*) The Chief Information Commissioner or an Information Commissioner shall before he enters upon his office make and subscribe before the President or some other person appointed by him in that behalf, an oath or affirmation according to the form set out for the purpose in the First Schedule.

(*4*) The Chief Information Commissioner or an Information Commissioner may, at any time, by writing under his hand addressed to the President, resign from his office:

Provided that the Chief Information Commissioner or an Information Commissioner may be removed in the manner specified under section 14.

(*5*) The salaries and allowances payable to and other terms and conditions of service of—

(*a*) the Chief Information Commissioner shall be the same as that of the Chief Election Commissioner;

(*b*) an Information Commissioner shall be the same as that of an Election Commissioner:

Provided that if the Chief Information Commissioner or an Information Commissioner, at the time of his appointment is, in receipt of a pension, other than a disability or wound pension, in respect of any previous service under the Government of India or under the Government of a State, his salary in respect of the service as the Chief Information Commissioner or an Information Commissioner shall be reduced by the amount of that pension including any portion of pension which was commuted and pension equivalent of other forms of retirement benefits excluding pension equivalent of retirement gratuity:

Provided further that if the Chief Information Commissioner or an Information Commissioner if, at the time of his appointment is, in receipt of retirement benefits in respect of any previous service rendered in a Corporation established by or under any Central Act or State Act or a Government company owned or controlled by the Central Government or the State Government, his salary in respect of the service as the Chief Information Commissioner or an Information Commissioner shall be reduced by the amount of pension equivalent to the retirement benefits:

Provided also that the salaries, allowances and other conditions of service of the Chief Information Commissioner and the Information Commissioners shall not be varied to their disadvantage after their appointment.

(*6*) The Central Government shall provide the Chief Information Commissioner and the Information Commissioners with such officers and employees as may be necessary for the efficient performance of their functions under this Act, and the salaries and allowances payable to and the terms and conditions of service of the officers and other employees appointed for the purpose of this Act shall be such as may be prescribed.

Removal of Chief Information Commissioner or Information Commissioner.

14. (*1*) Subject to the provisions of sub-section (*3*), the Chief Information Commissioner or any Information Commissioner shall be removed from his office only by order of the President on the ground of proved misbehaviour or incapacity after the Supreme Court, on a reference made to it by the President, has, on inquiry, reported that the Chief Information Commissioner or any Information Commissioner, as the case may be, ought on such ground be removed.

(*2*) The President may suspend from office, and if deem necessary prohibit also from attending the office during inquiry, the Chief Information Commissioner or Information Commissioner in respect of whom a reference has been made to the Supreme Court under sub-section (*1*) until the President has passed orders on receipt of the report of the Supreme Court on such reference.

(*3*) Notwithstanding anything contained in sub-section (*1*), the President may by order remove from office the Chief Information Commissioner or any Information Commissioner if the Chief Information Commissioner or a Information Commissioner, as the case may be,—

(*a*) is adjudged an insolvent; or

(*b*) has been convicted of an offence which, in the opinion of the President, involves moral turpitude; or

(*c*) engages during his term of office in any paid employment outside the duties of his office; or

(*d*) is, in the opinion of the President, unfit to continue in office by reason of infirmity of mind or body; or

(*e*) has acquired such financial or other interest as is likely to affect prejudicially his functions as the Chief Information Commissioner or a Information Commissioner.

(*4*) If the Chief Information Commissioner or a Information Commissioner in any way, concerned or interested in any contract or agreement made by or on behalf of the Government of India or participates in any way in the profit thereof or in any benefit or emolument arising therefrom otherwise than as a member and in common with the other members of an incorporated company, he shall, for the purposes of sub-section (*1*), be deemed to be guilty of misbehaviour.

CHAPTER IV

THE STATE INFORMATION COMMISSION

Constitution of State Information Commission.

15. (*1*) Every State Government shall, by notification in the Official Gazette, constitute a body to be known as the ..... (name of the State) Information Commission to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

(*2*) The State Information Commission shall consist of—

(*a*) the State Chief Information Commissioner, and

(*b*) such number of State Information Commissioners, not exceeding ten, as may be deemed necessary.

(*3*) The State Chief Information Commissioner and the State Information Commissioners shall be appointed by the Governor on the recommendation of a committee consisting of—

(*i*) the Chief Minister, who shall be the Chairperson of the committee;

(*ii*) the Leader of Opposition in the Legislative Assembly; and

(*iii*) a Cabinet Ministrer to be nominated by the Chief Minister.

Explanation.—For the purposes of removal of doubts, it is hereby declared that where the Leader of Opposition in the Legislative Assembly has not been recognised as such, the Leader of the single largest group in opposition of the Government in the Legislative Assembly shall be deemed to be the Leader of Opposition.

(*4*) The general superintendence, direction and management of the affairs of the State Information Commission shall vest in the State Chief Information Commissioner who shall be assisted by the State Information Commissioners and may exercise all such powers and do all such acts and things which may be exercised or done by the State Information Commission autonomously without being subjected to directions by any other authority under this Act.

(*5*) The State Chief Information Commissioner and the State Information Commissioners shall be persons of eminence in public life with wide knowledge and experience in law, science and technology, social service, management, journalism, mass media or administration and governance.

(*6*) The State Chief Information Commissioner or a State Information Commissioner shall not be a Member of Parliament or Member of the Legislature of any State or Union territory, as the case may be, or hold any other office of profit or connected with any political party or carrying on any business or pursuing any profession.

(*7*) The headquarters of the State Information Commission shall be at such place in the State as the State Government may, by notification in the Official Gazette, specify and the State Information Commission may, with the previous approval of the State Government, establish offices at other places in the State.

Term of office and conditions of service.

16. (*1*) The State Chief Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office and shall not be eligible for reappointment:

Provided that no State Chief Information Commissioner shall hold office as such after he has attained the age of sixty-five years.

(*2*) Every State Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office or till he attains the age of sixty-five years, whichever is earlier, and shall not be eligible for reappointment as such State Information Commissioner:

Provided that every State Information Commissioner shall, on vacating his office under this sub-section, be eligible for appointment as the State Chief Information Commissioner in the manner specified in sub-section (*3*) of section 15:

Provided further that where the State Information Commissioner is appointed as the State Chief Information Commissioner, his term of office shall not be more than five years in aggregate as the State Information Commissioner and the State Chief Information Commissioner.

(*3*) The State Chief Information Commissioner or a State Information Commissioner, shall before he enters upon his office make and subscribe before the Governor or some other person appointed by him in that behalf, an oath or affirmation according to the form set out for the purpose in the First Schedule.

(*4*) The State Chief Information Commissioner or a State Information Commissioner may, at any time, by writing under his hand addressed to the Governor, resign from his office:

Provided that the State Chief Information Commissioner or a State Information Commissioner may be removed in the manner specified under section 17.

(*5*) The salaries and allowances payable to and other terms and conditions of service of—

(*a*) the State Chief Information Commissioner shall be the same as that of an Election Commissioner;

(*b*) the State Information Commissioner shall be the same as that of the Chief Secretary to the State Government:

Provided that if the State Chief Information Commissioner or a State Information Commissioner, at the time of his appointment is, in receipt of a pension, other than a disability or wound pension, in respect of any previous service under the Government of India or under the Government of a State, his salary in respect of the service as the State Chief Information Commissioner or a State Information Commissioner shall be reduced by the amount of that pension including any portion of pension which was commuted and pension equivalent of other forms of retirement benefits excluding pension equivalent of retirement gratuity:

Provided further that where the State Chief Information Commissioner or a State Information Commissioner if, at the time of his appointment is, in receipt of retirement benefits in respect of any previous service rendered in a Corporation established by or under any Central Act or State Act or a Government company owned or controlled by the Central Government or the State Government, his salary in respect of the service as the State Chief Information Commissioner or the State Information Commissioner shall be reduced by the amount of pension equivalent to the retirement benefits:

Provided also that the salaries, allowances and other conditions of service of the State Chief Information Commissioner and the State Information Commissioners shall not be varied to their disadvantage after their appointment.

(*6*) The State Government shall provide the State Chief Information Commissioner and the State Information Commissioners with such officers and employees as may be necessary for the efficient performance of their functions under this Act, and the salaries and allowances payable to and the terms and conditions of service of the officers and other employees appointed for the purpose of this Act shall be such as may be prescribed.

Removal of State Chief Information Commissioner or State Information Commissioner.

17. (*1*) Subject to the provisions of sub-section (*3*), the State Chief Information Commissioner or a State Information Commissioner shall be removed from his office only by order of the Governor on the ground of proved misbehaviour or incapacity after the Supreme Court, on a reference made to it by the Governor, has on inquiry, reported that the State Chief Information Commissioner or a State Information Commissioner, as the case may be, ought on such ground be removed.

(*2*) The Governor may suspend from office, and if deem necessary prohibit also from attending the office during inquiry, the State Chief Information Commissioner or a State Information Commissioner in respect of whom a reference has been made to the Supreme Court under sub-section (*1*) until the Governor has passed orders on receipt of the report of the Supreme Court on such reference.

(*3*) Notwithstanding anything contained in sub-section (*1*), the Governor may by order remove from office the State Chief Information Commissioner or a State Information Commissioner if a State Chief Information Commissioner or a State Information Commissioner, as the case may be,—

(*a*) is adjudged an insolvent; or

(*b*) has been convicted of an offence which, in the opinion of the Governor, involves moral turpitude; or

(*c*) engages during his term of office in any paid employment outside the duties of his office; or

(*d*) is, in the opinion of the Governor, unfit to continue in office by reason of infirmity of mind or body; or

(*e*) has acquired such financial or other interest as is likely to affect prejudicially his functions as the State Chief Information Commissioner or a State Information Commissioner.

(*4*) If the State Chief Information Commissioner or a State Information Commissioner in any way, concerned or interested in any contract or agreement made by or on behalf of the

Government of the State or participates in any way in the profit thereof or in any benefit or emoluments arising therefrom otherwise than as a member and in common with the other members of an incorporated company, he shall, for the purposes of sub-section (*1*), be deemed to be guilty of misbehaviour.

CHAPTER V

POWERS AND FUNCTIONS OF THE INFORMATION COMMISSIONS, APPEAL AND PENALTIES

Powers and functions of information Commissions.

18. (*1*) Subject to the provisions of this Act, it shall be the duty of the Central Information Commission or State Information Commission, as the case may be, to receive and inquire into a complaint from any person,—

(*a*) who has been unable to submit a request to a Central Public Information Officer or State Public Information Officer, as the case may be, either by reason that no such officer has been appointed under this Act, or because the Central Assistant Public Information Officer or State Assistant Public Information Officer, as the case may be, has refused to accept his or her application for information or appeal under this Act for forwarding the same to the Central Public Information Officer or State Public Information Officer or senior officer specified in sub-section (*1*) of section 19 or the Central Information Commission or the State Information Commission, as the case may be;

(*b*) who has been refused access to any information requested under this Act;

(*c*) who has not been given a response to a request for information or access to information within the time limit specified under this Act;

(*d*) who has been required to pay an amount of fee which he or she considers unreasonable;

(*e*) who believes that he or she has been given incomplete, misleading or false information under this Act; and

(*f*) in respect of any other matter relating to requesting or obtaining access to records under this Act.

(*2*) Where the Central Information Commission or State Information Commission, as the case may be, is satisfied that there are reasonable grounds to inquire into the matter, it may initiate an inquiry in respect thereof.

(*3*) The Central Information Commission or State Information Commission, as the case may be, shall, while inquiring into any matter under this section, have the same powers as are vested in a civil court while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters, namely:— 5 of 1908.

(*a*) summoning and enforcing the attendance of persons and compel them to give oral or written evidence on oath and to produce the documents or things;

(*b*) requiring the discovery and inspection of documents;

(*c*) receiving evidence on affidavit;

(*d*) requisitioning any public record or copies thereof from any court or office;

(*e*) issuing summons for examination of witnesses or documents; and

(*f*) any other matter which may be prescribed.

(*4*) Notwithstanding anything inconsistent contained in any other Act of Parliament or State Legislature, as the case may be, the Central Information Commission or the State Information Commission, as the case may be, may, during the inquiry of any complaint under this Act, examine any record to which this Act applies which is under the control of the public authority, and no such record may be withheld from it on any grounds.

Appeal.

19. (*1*) Any person who, does not receive a decision within the time specified in sub-section (*1*) or clause (*a*) of sub-section (*3*) of section 7, or is aggrieved by a decision of the Central Public Information Officer or State Public Information Officer, as the case may be, may within thirty days from the expiry of such period or from the receipt of such a decision prefer an appeal to such officer who is senior in rank to the Central Public Information Officer or State Public Information Officer as the case may be, in each public authority:

Provided that such officer may admit the appeal after the expiry of the period of thirty days if he or she is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(*2*) Where an appeal is preferred against an order made by a Central Public Information Officer or a State Public Information Officer, as the case may be, under section 11 to disclose third party information, the appeal by the concerned third party shall be made within thirty days from the date of the order.

(*3*) A second appeal against the decision under sub-section (*1*) shall lie within ninety days from the date on which the decision should have been made or was actually received, with the Central Information Commission or the State Information Commission:

Provided that the Central Information Commission or the State Information Commission, as the case may be, may admit the appeal after the expiry of the period of ninety days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(*4*) If the decision of the Central Public Information Officer or State Public Information Officer, as the case may be, against which an appeal is preferred relates to information of a third party, the Central Information Commission or State Information Commission, as the case may be, shall give a reasonable opportunity of being heard to that third party.

(*5*) In any appeal proceedings, the onus to prove that a denial of a request was justified shall be on the Central Public Information Officer or State Public Information Officer, as the case may be, who denied the request.

(*6*) An appeal under sub-section (*1*) or sub-section (*2*) shall be disposed of within thirty days of the receipt of the appeal or within such extended period not exceeding a total of forty-five days from the date of filing thereof, as the case may be, for reasons to be recorded in writing.

(*7*) The decision of the Central Information Commission or State Information Commission, as the case may be, shall be binding.

(*8*) In its decision, the Central Information Commission or State Information Commission, as the case may be, has the power to—

(*a*) require the public authority to take any such steps as may be necessary to secure compliance with the provisions of this Act, including—

(*i*) by providing access to information, if so requested, in a particular form;

(*ii*) by appointing a Central Public Information Officer or State Public Information Officer, as the case may be;

(*iii*) by publishing certain information or categories of information;

(*iv*) by making necessary changes to its practices in relation to the maintenance, management and destruction of records;

(*v*) by enhancing the provision of training on the right to information for its officials;

(*vi*) by providing it with an annual report in compliance with clause (*b*) of sub-section (*1*) of section 4;

(*b*) require the public authority to compensate the complainant for any loss or other detriment suffered;

(*c*) impose any of the penalties provided under this Act;

(*d*) reject the application.

(*9*) The Central Information Commission or State Information Commission, as the case may be, shall give notice of its decision, including any right of appeal, to the complainant and the public authority.

(*10*) The Central Information Commission or State Information Commission, as the case may be, shall decide the appeal in accordance with such procedure as may be prescribed.

Penalties.

20. (*1*) Where the Central Information Commission or the State Information Commission, as the case may be, at the time of deciding any complaint or appeal is of the opinion that the Central Public Information Officer or the State Public Information Officer, as the case may be, has, without any reasonable cause, refused to receive an application for information or has not furnished information within the time specified under sub-section (*1*) of section 7 or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall impose a penalty of two hundred and fifty rupees each day till application is received or information is furnished, so however, the total amount of such penalty shall not exceed twenty-five thousand rupees:

Provided that the Central Public Information Officer or the State Public Information Officer, as the case may be, shall be given a reasonable opportunity of being heard before any penalty is imposed on him:

Provided further that the burden of proving that he acted reasonably and diligently shall be on the Central Public Information Officer or the State Public Information Officer, as the case may be.

(*2*) Where the Central Information Commission or the State Information Commission, as the case may be, at the time of deciding any complaint or appeal is of the opinion that the Central Public Information Officer or the State Public Information Officer, as the case may be, has, without any reasonable cause and persistently, failed to receive an application for information or has not furnished information within the time specified under sub-section (*1*) of section 7 or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall recommend for disciplinary action against the Central Public Information Officer or the State Public Information Officer, as the case may be, under the service rules applicable to him.

CHAPTER VI

MISCELLANEOUS

Protection of action taken in good faith.

21. No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act or any rule made thereunder.

Act to have overriding effect.

19 of 1923.

22. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in the Official Secrets Act, 1923, and any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

Bar of jurisdiction of courts.

23. No court shall entertain any suit, application or other proceeding in respect of any order made under this Act and no such order shall be called in question otherwise than by way of an appeal under this Act.

Act not to apply to certain organisations.

24. (*1*) Nothing contained in this Act shall apply to the intelligence and security organisations specified in the Second Schedule, being organisations established by the Central Government or any information furnished by such organisations to that Government:

Provided that the information pertaining to the allegations of corruption and human rights violations shall not be excluded under this sub-section:

Provided further that in the case of information sought for is in respect of allegations of violation of human rights, the information shall only be provided after the approval of the Central Information Commission, and notwithstanding anything contained in section 7, such information shall be provided within forty-five days from the date of the receipt of request.

(*2*) The Central Government may, by notification in the Official Gazette, amend the Schedule by including therein any other intelligence or security organisation established by

that Government or omitting therefrom any organisation already specified therein and on the publication of such notification, such organisation shall be deemed to be included in or, as the case may be, omitted from the Schedule.

(*3*) Every notification issued under sub-section (*2*) shall be laid before each House of Parliament.

(*4*) Nothing contained in this Act shall apply to such intelligence and security organisation being organisations established by the State Government, as that Government may, from time to time, by notification in the Official Gazette, specify:

Provided that the information pertaining to the allegations of corruption and human rights violations shall not be excluded under this sub-section:

Provided further that in the case of information sought for is in respect of allegations of violation of human rights, the information shall only be provided after the approval of the State Information Commission and, notwithstanding anything contained in section 7, such information shall be provided within forty-five days from the date of the receipt of request.

(*5*) Every notification issued under sub-section (*4*) shall be laid before the State Legislature.

Monitoring and reporting.

25. (*1*) The Central Information Commission or State Information Commission, as the case may be, shall, as soon as practicable after the end of each year, prepare a report on the implementation of the provisions of this Act during that year and forward a copy thereof to the appropriate Government.

(*2*) Each Ministry or Department shall, in relation to the public authorities within their jurisdiction, collect and provide such information to the Central Information Commission or State Information Commission, as the case may be, as is required to prepare the report under this section and comply with the requirements concerning the furnishing of that information and keeping of records for the purposes of this section.

(*3*) Each report shall state in respect of the year to which the report relates,—

(*a*) the number of requests made to each public authority;

(*b*) the number of decisions where applicants were not entitled to access to the documents pursuant to the requests, the provisions of this Act under which these decisions were made and the number of times such provisions were invoked;

(*c*) the number of appeals referred to the Central Information Commission or State Information Commission, as the case may be, for review, the nature of the appeals and the outcome of the appeals;

(*d*) particulars of any disciplinary action taken against any officer in respect of the administration of this Act;

(*e*) the amount of charges collected by each public authority under this Act;

(*f*) any facts which indicate an effort by the public authorities to administer and implement the spirit and intention of this Act;

(*g*) recommendations for reform, including recommendations in respect of the particular public authorities, for the development, improvement, modernisation, reform or amendment to this Act or other legislation or common law or any other matter relevant for operationalising the right to access information.

(*4*) The Central Government or the State Government, as the case may be, may, as soon as practicable after the end of each year, cause a copy of the report of the Central Information Commission or the State Information Commission, as the case may be, referred to in sub-section (*1*) to be laid before each House of Parliament or, as the case may be, before each House of the State Legislature, where there are two Houses, and where there is one House of the State Legislature before that House.

(*5*) If it appears to the Central Information Commission or State Information Commission, as the case may be, that the practice of a public authority in relation to the

exercise of its functions under this Act does not conform with the provisions or spirit of this Act, it may give to the authority a recommendation specifying the steps which ought in its opinion to be taken for promoting such conformity.

Appropriate Government to prepare programmes.

26. (*1*) The appropriate Government may, to the extent of availability of financial and other resources,—

(*a*) develop and organise educational programmes to advance the understanding of the public, in particular of disadvantaged communities as to how to exercise the rights contemplated under this Act;

(*b*) encourage public authorities to participate in the development and organisation of programmes referred to in clause (*a*) and to undertake such programmes themselves;

(*c*) promote timely and effective dissemination of accurate information by public authorities about their activities; and

(*d*) train Central Public Information Officers or State Public Information Officers, as the case may be, of public authorities and produce relevant training materials for use by the public authorities themselves.

(*2*) The appropriate Government shall, within eighteen months from the commencement of this Act, compile in its official language a guide containing such information, in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right specified in this Act.

(*3*) The appropriate Government shall, if necessary, update and publish the guidelines referred to in sub-section (*2*) at regular intervals which shall, in particular and without prejudice to the generality of sub-section (*2*), include—

(*a*) the objects of this Act;

(*b*) the postal and street address, the phone and fax number and, if available, electronic mail address of the Central Public Information Officer or State Public Information Officer, as the case may be, of every public authority appointed under sub-section (*1*) of section 5;

(*c*) the manner and the form in which request for access to an information shall be made to a Central Public Information Officer or State Public Information Officer, as the case may be;

(*d*) the assistance available from and the duties of the Central Public Information Officer or State Public Information Officer, as the case may be, of a public authority under this Act;

(*e*) the assistance available from the Central Information Commission or State Information Commission, as the case may be;

(*f*) all remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by this Act including the manner of filing an appeal to the Commission;

(*g*) the provisions providing for the voluntary disclosure of categories of records in accordance with section 4;

(*h*) the notices regarding fees to be paid in relation to requests for access to an information; and

(*i*) any additional regulations or circulars made or issued in relation to obtaining access to an information in accordance with this Act.

(*4*) The appropriate Government must, if necessary, update and publish the guidelines at regular intervals.

Power to make rules by appropriate Government.

27. (*1*) The appropriate Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the cost of the medium or print cost price of the materials to be disseminated under sub-section (*4*) of section 4;

(*b*) the fee payable under sub-section (*1*) of section 6;

(*c*) the fee payable under sub-sections (*1*) and (*5*) of section 7;

(*d*) the salaries and allowances payable to and the terms and conditions of service of the officers and other employees under sub-section (*6*) of section 13 and sub-section (*6*) of section 16;

(*e*) the procedure to be adopted by the Central Information Commission or State Information Commission, as the case may be, in deciding the appeals under sub-section (*10*) of section 19; and

(*f*) any other matter which is required to be, or may be, prescribed.

Power to make rules by competent authority.

28. (*1*) The competent authority may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*i*) the cost of the medium or print cost price of the materials to be disseminated under sub-section (*4*) of section 4;

(*ii*) the fee payable under sub-section (*1*) of section 6;

(*iii*) the fee payable under sub-section (*1*) of section 7; and

(*iv*) any other matter which is required to be, or may be, prescribed.

Laying of rules.

29. (*1*) Every rule made by the Central Government 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.

(*2*) Every rule made under this Act by a State Government shall be laid, as soon as may be after it is notified, before the State Legislature.

Power to remove difficulties.

30. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removal of the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of the commencement of this Act.

(*2*) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

Repeal.

31. The Freedom of Information Act, 2002 is hereby repealed. 5 of 2003.

THE FIRST SCHEDULE

[*See* sections 13 (*3*) and 16 (*3*)]

FORM OF OATH OR AFFIRMATION TO BE MADE BY THE CHIEF INFORMATION COMMISSIONER/THE INFORMATION COMMISSIONER/THE STATE CHIEF INFORMATION COMMISSIONER/THE STATE INFORMATION COMMISSIONER

"I, ..., having been appointed Chief Information Commissioner/Information Commissioner/State Chief Information Commissioner/State Information Commissioner swear in the name of God / solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established, that I will uphold the sovereignty and integrity of India, that I will duly and faithfully and to the best of my ability, knowledge and judgment perform the duties of my office without fear or favour, affection or ill-will and that I will uphold the Constitution and the laws.".

THE SECOND SCHEDULE

(*See* section 24)

INTELLIGENCE AND SECURITY ORGANISATION ESTABLISHED BY THE CENTRAL GOVERNMENT

1. Intelligence Bureau.
2. Research and Analysis Wing of the Cabinet Secretariat.
3. Directorate of Revenue Intelligence.
4. Central Economic Intelligence Bureau.
5. Directorate of Enforcement.
6. Narcotics Control Bureau.
7. Aviation Research Centre.
8. Special Frontier Force.
9. Border Security Force.
10. Central Reserve Police Force.
11. Indo-Tibetan Border Police.
12. Central Industrial Security Force.
13. National Security Guards.
14. Assam Rifles.
15. Special Service Bureau
16. Special Branch (CID), Andaman and Nicobar.
17. The Crime Branch-C.I.D.-CB, Dadra and Nagar Haveli.
18. Special Branch, Lakshadweep Police.

THE NAVY (AMENDMENT) ACT, 2005

No. 23 OF 2005

[23rd *June*, 2005.]

An Act further to amend the Navy Act, 1957.

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

1. This Act may be called the Navy (Amendment) Act, 2005. Short title.

62 of 1957. **2.** In section 3 of the Navy Act, 1957 (hereinafter referred to as the principal Act), for clause (*16*), the following clause shall be substituted, namely:— Amendment of section 3.

'(*16*) "Officer" means a commissioned officer and includes—

(*a*) a subordinate officer other than a petty officer;

(*b*) a commissioned officer re-employed as such;'.

3. In section 79 of the principal Act, for the words "Provided further that", the following shall be substituted, namely:— Amendment of section 79.

"Provided further that in computation of the said period of three years, any time during which,—

(*a*) the commission of the offence was not known to the person aggrieved by the offence or to the authority competent to initiate action, the first day on which such offence comes to the knowledge of such person or authority, whichever is earlier;

(*b*) it was not known by whom the offence was committed, the first day on which the identity of the offender is known to the person aggrieved by the offence or to the authority investigating into the offence, whichever is earlier, shall be excluded:

Provided also that where the institution of the prosecution in respect of an offence has been stayed by an injunction or order, then, in computing the said period of three years, the period of the continuance of the injunction or order, the day on which it was issued or made and the day on which it was withdrawn shall be excluded:

Provided also that".

Amendment of section 94.

4. In section 94 of the principal Act, for sub-sections (*1*), (*2*), (*2A*) and (*3*), the following sub-sections shall respectively be substituted, namely:—

"(*1*) The Central Government may impose on any officer below the rank of commander one or more of the following punishments, namely:—

(*a*) forfeiture of seniority in rank of not more than twelve months;

(*b*) forfeiture of time for promotion of not more than twelve months;

(*c*) mulcts of pay and allowances.

(*2*) The Chief of the Naval Staff may impose on any officer below the rank of commander one or more of the following punishments, namely:—

(*a*) forfeiture of seniority in rank of not more than six months;

(*b*) forfeiture of time for promotion of not more than six months;

(*c*) mulcts of pay and allowances.

(*2A*) The Flag Officer Commanding-in-Chief of a naval command may, subject to regulations made under this Act, impose on any officer below the rank of commander one or more of the following punishments, namely:—

(*a*) forfeiture of seniority in rank of not more than three months;

(*b*) forfeiture of time for promotion of not more than three months;

(*c*) severe reprimand or reprimand;

(*d*) mulcts of pay and allowances.

(*3*) The commanding officer of a ship may, subject to regulations made under this Act, impose on any subordinate officer one or more of the following punishments, namely:—

(*a*) forfeiture of seniority in rank of not more than three months;

(*b*) forfeiture of time for promotion of not more than three months;

(*c*) mulcts of pay and allowances.".

Amendment of section 133.

5. In section 133 of the principal Act, for sub-section (*6*), the following sub-section shall be substituted, namely:—

"(*6*) Any document purporting to be a report, under the hand of—

(*a*) any Chemical Examiner or Assistant Chemical Examiner to the Government;

(*b*) the Chief Inspector of Explosives;

(*c*) the Director of Finger Print Bureau;

(*d*) the Director of Haffkeine Institute, Bombay;

(*e*) the Director, Deputy Director or Assistant Director of a Central Forensic Science Laboratory or a State Forensic Science Laboratory;

(*f*) the Serologist to the Government,

upon any matter or thing duly submitted to him for examination or analysis, may be used as evidence in any proceeding under this Act.".

6. In section 151 of the principal Act,— Amendment of section 151.

(*a*) in sub-section (*1*), for the word, brackets and figure "sub-section (*2*)", the words, brackets and figures "sub-sections (*2*) and (*3*)" shall be substituted;

(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) Whenever any offender is sentenced by a court-martial to a term of imprisonment, in pursuance of this Act, not being imprisonment in default of payment of fine, the period spent by him in civil or naval custody during investigation, inquiry or trial of the same case, and before the date of order of such sentence, shall be set off against the terms of imprisonment imposed upon him, and the liability of such offender to undergo imprisonment on such order of sentence shall be restricted to the remainder, if any, of the term of imprisonment imposed upon him.".

7. In section 163 of the principal Act, in sub-section (*1*), clause (*e*) shall be omitted. Amendment of section 163.

8. After section 163 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 163A.

"163A. Where any person is tried under the provisions of this Act, the Central Government or the Chief of the Naval Staff or the Flag Officers Commanding-in-Chief of the Naval Commands may in the case of conviction either with or without conditions release the person on parole.". Provision relating to parole.

9. In section 176 of the principal Act, in clause (*b*), for the words "ten thousand rupees in value", the words "the prescribed amount not exceeding rupees one lakh in value" shall be substituted. Amendment of section 176.

10. In section 184 of the principal Act, in sub-section (*2*), after clause (*q*), the following clause shall be inserted, namely:— Amendment of section 184.

"(*qa*) the amount required to be prescribed under clause (*b*) of section 176;".

11. Chapter XXII of the principal Act and the heading relating thereto shall be omitted. Omission of Chapter XXII.

THE COASTAL AQUACULTURE AUTHORITY ACT, 2005

ARRANGEMENT OF SECTIONS

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SECTIONS

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SECTIONS

THE COASTAL AQUACULTURE AUTHORITY ACT, 2005

No. 24 OF 2005

[23*rd June*, 2005.]

An Act to provide for the establishment of a Coastal Aquaculture Authority for regulating the activities connected with coastal aquaculture in the coastal areas and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Coastal Aquaculture Authority Act, 2005.

(*2*) Provisions of section 27 shall come into force at once and the remaining provisions of this Act shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. (*1*) In this Act, unless the context otherwise requires,—

(*a*) "Authority" means the Coastal Aquaculture Authority established under sub-section (*1*) of section 4;

(*b*) "Chairperson" means the Chairperson of the Authority;

(*c*) "coastal aquaculture" means culturing, under controlled conditions in ponds, pens, enclosures or otherwise, in coastal areas, of shrimp, prawn, fish or any other aquatic life in saline or brackish water; but does not include fresh water aquaculture;

(*d*) "coastal area" means the area declared as the Coastal Regulation Zone, for the time being, in the notification of the Government of India in the Ministry of Environment and Forests (Department of Environment, Forests and Wildlife) No. S.O. 114(E), dated the 19th February, 1991 and includes such other area as the Central Government may, by notification in the Official Gazette, specify;

(*e*) "member" means the member of the Authority appointed under sub-section (*3*) of section 4 and includes the Chairperson and the member-secretary;

(*f*) "prescribed" means prescribed by rules made under this Act;

(*g*) "regulations" means the regulations made by the Authority under this Act.

(*2*) Words and expressions used herein and not defined but defined in the Environment (Protection) Act, 1986 shall have the meanings respectively assigned to them in that Act. 29 of 1986.

CHAPTER II

GENERAL POWERS OF CENTRAL GOVERNMENT

3. The Central Government shall take all such measures as it deems necessary or expedient for regulation of coastal aquaculture by prescribing guidelines, to ensure that coastal aquaculture does not cause any detriment to the coastal environment and the concept of responsible coastal aquaculture contained in such guidelines shall be followed in regulating the coastal aquaculture activities to protect the livelihood of various sections of the people living in the coastal areas. Powers of Central Government to take measures to protect environment.

CHAPTER III

THE COASTAL AQUACULTURE AUTHORITY

4. (*1*) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint in this behalf, there shall be established for the purposes of this Act an Authority to be called the Coastal Aquaculture Authority. Establishment of Authority and appointment of Chairperson and members.

(*2*) The head office of the Authority shall be at such place as the Central Government may decide.

(*3*) The Authority shall consist of the following members who shall be appointed by the Central Government, namely:—

(*a*) the Chairperson who is, or has been, a Judge of a High Court;

(*b*) one member who is an expert in the field of coastal aquaculture;

(*c*) one member who is an expert in the field of coastal ecology nominated by the Department of Ocean Development of the Central Government;

(*d*) one member who is an expert in the field of environment protection or pollution control nominated by the Ministry of Environment and Forests of the Central Government;

(*e*) one member to represent the Ministry of Agriculture of the Central Government;

(*f*) one member to represent the Ministry of Commerce of the Central Government;

(*g*) four members to represent the coastal States on rotation basis;

(*h*) one member-secretary.

(*4*) The term of office of the Chairperson and every other member shall be three years.

(*5*) The salaries and allowances payable to, and the other terms and conditions of service of, the members shall be such as may be prescribed.

Disqualifications for appointment as member.

5. A person shall be disqualified for being appointed as a member if he—

(*a*) has been convicted and sentenced to imprisonment for an offence which, in the opinion of the Central Government, involves moral turpitude; or

(*b*) is an undischarged insolvent; or

(*c*) is of unsound mind and stands so declared by a competent court; or

(*d*) has been removed or dismissed from the service of the Government or a Corporation owned or controlled by the Government; or

(*e*) has, in the opinion of the Central Government, such financial or other interest in the Authority as is likely to affect prejudicially the discharge by him of his functions as a member.

Eligibility of member for reappointment.

6. Subject to sub-section (*5*) of section 4, any person ceasing to be a member shall be eligible for reappointment as such member for not more than two consecutive terms.

Meetings of Authority.

7. (*1*) The Authority shall meet at such times and places and shall observe such rules of procedure in regard to the transaction of business at its meetings (including the quorum thereat) as may be specified by regulations.

(*2*) If for any reason the Chairperson is unable to attend any meeting of the Authority any other member chosen by the members present at the meeting shall preside at the meeting.

(*3*) All questions which come up before any meeting of the Authority shall be decided by a majority of votes of the members present and voting and in the event of an equality of votes, the Chairperson or in his absence the person presiding, shall have and exercise a second or casting vote.

Vacancy in Authority not to invalidate proceeding.

8. No act or proceeding of the Authority shall be invalidated merely by reason of—

(*a*) any vacancy in, or any defect in the constitution of, the Authority; or

(*b*) any defect in the appointment of a person acting as a member of the Authority; or

(*c*) any irregularity in the procedure adopted by the Authority not affecting the merits of the case.

Appointment of officers, consultants and other employees of Authority.

9. (*1*) For the purposes of discharging its functions, the Authority shall appoint such number of officers and other employees as it may consider necessary on such terms and conditions as may be specified by the regulations.

(*2*) The Authority may appoint, from time to time, any person as adviser or consultant as it may consider necessary on such terms and conditions as may be specified by the regulations.

Authentication of orders and other instruments of Authority.

10. All orders, decisions and other instruments of the Authority shall be authenticated under the signature of the Chairperson or any other member or any officer of the Authority authorised by the Chairperson in this behalf.

CHAPTER IV

POWERS AND FUNCTIONS OF AUTHORITY

11. (*1*) Subject to any guidelines issued by the Central Government under section 3, the Authority shall exercise the following powers and perform the following functions, namely:— Functions of Authority.

(*a*) to make regulations for the construction and operation of aquaculture farms within the coastal areas;

(*b*) to inspect coastal aquaculture farms with a view to ascertaining their environmental impact caused by coastal aquaculture;

(*c*) to register coastal aquaculture farms;

(*d*) to order removal or demolition of any coastal aquaculture farms which is causing pollution after hearing the occupier of the farm; and

(*e*) to perform such other functions as may be prescribed.

(*2*) Where the Authority orders removal or demolition of any coastal aquaculture farm under clause (*d*) of sub-section (*1*), the workers of the said farm shall be paid such compensation as may be settled between the workers and the management through an authority consisting of one person only to be appointed by the Authority and such authority may exercise such powers of a District Magistrate for such purpose, as may be prescribed.

12. Subject to any rule made in this behalf, any person generally or specially authorised by the Authority in this behalf, may, wherever it is necessary to do so for any purposes of this Act, at all reasonable times, enter on any coastal aquaculture land, pond, pen or enclosure and— Power to enter.

(*a*) make any inspection, survey, measurement, valuation or inquiry;

(*b*) remove or demolish any structure therein; and

(*c*) do such other acts or things as may be prescribed:

Provided that no such person shall enter on any coastal aquaculture land, pond, pen or enclosure without giving the occupier of such aquaculture land, pond, pen or enclosure at least twenty-four hours' notice in writing of his intention to do so.

13. (*1*) Save as otherwise provided in this section, no person shall carry on, or cause to be carried on, coastal aquaculture in coastal area or traditional coastal aquaculture in the traditional coastal aquaculture farm which lies within the Coastal Regulation Zone referred to in sub-section (*9*) and is not used for coastal aquaculture purposes on the appointed day unless he has registered his farm with the Authority under sub-section (*5*) or in pursuance of sub-section (*9*), as the case may be. Registration for coastal aquaculture.

(*2*) Notwithstanding anything contained in sub-section (*1*), a person engaged in coastal aquaculture, immediately before the appointed day, may continue to carry on such activity without such registration for a period of three months from that day and if he makes an application for such registration under sub-section (*4*) within the said period of three months, till the communication to him of the disposing of such application by the Authority.

(*3*) The registration made under sub-section (*5*) or in pursuance of sub-section (*9*)—

(*a*) shall be valid for a period of five years;

(*b*) may be renewed from time to time for a like period; and

(*c*) shall be in such form and shall be subject to such conditions as may be specified by the regulations.

(*4*) A person who intends to carry on coastal aquaculture shall make an application for registration of his farm before the Authority in such form accompanied with such fees as may be prescribed for the purpose of registration under sub-section (*5*).

(*5*) On receipt of an application for registration of a farm under sub-section (*4*), the Authority shall consider the application in the prescribed manner and after considering the application either register the farm or reject the application:

Provided that the Authority shall not reject the application without recording the reason for such rejection.

(*6*) The Authority shall, after registering a farm under sub-section (*5*), issue a certificate of registration in the prescribed form to the person who has made the application for such registration.

(*7*) In the case of a farm comprising more than two hectares of water spread area, no application for registration to commence any activity connected with coastal aquaculture shall be considered under sub-section (*5*) unless the Authority, after making such inquiry as it thinks fit, is satisfied that registration of such farm shall not be detrimental to the coastal environment.

(*8*) Notwithstanding anything contained in this section,—

(*a*) no coastal aquaculture shall be carried on within two hundred metres from High Tide Lines; and

(*b*) no coastal aquaculture shall be carried on in creeks, rivers and backwaters within the Coastal Regulation Zone declared for the time being under the Environment (Protection) Act, 1986: 29 of 1986.

Provided that nothing in this sub-section shall apply in the case of a coastal aquaculture farm which is in existence on the appointed day and to the non-commercial and experimental coastal aquaculture farms operated or proposed to be operated by any research institute of the Government or funded by the Government:

Provided further that the Authority may, for the purposes of providing exemption under the first proviso, review from time to time the existence and activities of the coastal aquaculture farms and the provisions of this section shall apply on coastal aquaculture farms in view of such review.

Explanation.–For the purposes of this sub-section, "High Tide Line" means the line on the land up to which the highest water line reaches during the spring tide.

(*9*) Notwithstanding anything contained in this section, any traditional coastal aquaculture farm which lies within the Coastal Regulation Zone declared by the notification of the Government of India in the Ministry of Environment and Forests (Department of Environment, Forests and Wildlife) No. S.O. 114(E), dated the 19th February, 1991 and is not used for coastal aquaculture purposes on the appointed day shall be registered under sub-section (*5*) by producing before the Authority, by the person who is the owner of such farm, the documentary proof of such ownership failing which such farm shall not be registered under sub-section (*5*) and if such person after such registration does not utilise such farm, within one year, for coastal aquaculture purposes, the registration shall be cancelled by the Authority.

(*10*) A person, who intends to renew the registration of a farm made under sub-section (*5*) or in pursuance of sub-section (*9*), may make an application within two months before the expiry of such registration to the Authority in the prescribed form accompanied with the prescribed fees and the Authority shall, after receiving such application, renew the registration and for such purpose make an entry with its seal on the registration certificate relating to such form issued under sub-section (*6*).

(*11*) The Authority may refuse to renew the registration of a farm under sub-section (*10*) if the Authority is satisfied that the person to whom such registration is made has failed to utilise such farm for coastal aquaculture purposes or without any reasonable cause has violated any provision of this Act or the rules or regulations made thereunder or any direction or order made by the Authority in pursuance of section 11:

Provided that such refusal to renew the registration shall not be made without providing such person an opportunity of being heard.

Explanation 1.—For the purposes of this section, "appointed day" means the date of establishment of the Authority.

Explanation 2.—For the removal of doubts, it is hereby declared that the expression "to renew the registration" used in sub-sections (*10*) and (*11*) shall be construed to include further renewal of the registration.

14. If any person carries on coastal aquaculture or traditional coastal aquaculture or causes the coastal aquaculture or traditional coastal aquaculture to be carried on in contravention of sub-section (*1*) of section 13, he shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to one lakh rupees, or with both. Punishment for carrying on coastal aquaculture without registration.

15. No court shall take cognizance of an offence under section 14 without a written complaint filed by an officer of the Authority authorised in this behalf by it. Cognizance of offence.

CHAPTER V

FINANCE, ACCOUNTS AND AUDIT

16. The Central Government may, after due appropriation made by Parliament, by law, in this behalf, pay to the Authority in each financial year such sums as may be considered necessary for the performance of functions of the Authority under this Act. Payment to Authority.

17. (*1*) The Authority shall have its own fund and all sums which may, from time to time, be paid to it by the Central Government and all the receipts of the Authority (including any sum which any State Government or any other authority or person may hand over to the Authority) shall be credited to the fund and all payments by the Authority shall be made therefrom. Fund of Authority.

(*2*) All moneys belonging to the fund shall be deposited in such banks or invested in such manner as may, subject to the approval of the Central Government, be decided by the Authority.

(*3*) The Authority may spend such sums as it thinks fit for performing its functions under this Act, and such sums shall be treated as expenditure payable out of the fund of the Authority.

18. The Authority shall prepare, in such form and at such time each year as may be prescribed, a budget, in respect of the financial year next ensuing, showing the estimated receipts and expenditure and copies thereof shall be forwarded to the Central Government. Budget.

19. The Authority shall prepare once in every calendar year, in such form and at such time as may be prescribed an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the Central Government and that Government shall cause the same to be laid before both Houses of Parliament. Annual report.

20. (*1*) The Authority shall cause to be maintained such books of account and other books in relation to its accounts in such form and in such manner as may, in consultation with the Comptroller and Auditor-General of India, be prescribed. Accounts and audit.

(*2*) The Authority shall, as soon as may be, after closing its annual accounts, prepare a statement of accounts in such form, and forward the same to the Comptroller and Auditor-General of India by such date, as the Central Government may, in consultation with the Comptroller and Auditor-General of India, determine.

(*3*) The accounts of the Authority shall be audited by the Comptroller and Auditor-General of India at such times and in such manner as he thinks fit.

(*4*) The accounts of the Authority as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before both Houses of Parliament.

CHAPTER VI

MISCELLANEOUS

Chairperson and other members, officers and other employees of Authority, etc., to be public servants.

21. The Chairperson and other members and the officers and other employees of the Authority and the authority appointed by the Authority shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

Protection of action taken in good faith.

22. No suit, prosecution or other legal proceeding shall lie against the Central Government or the Authority or the Chairperson and other members of the Authority or the Authority appointed by the Authority or any person authorised by the Authority or any officer authorised by the Chairperson for anything which is in good faith done or intended to be done in pursuance of this Act or any rule or regulation or order made thereunder.

Power to remove difficulties.

23. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of the period of two years from the date of the commencement of this Act.

(*2*) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

Power of Central Government to make rules.

24. (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(*a*) the guidelines under section 3;

(*b*) the salaries and allowances payable to, and the other terms and conditions of service of, the members under sub-section (*5*) of section 4;

(*c*) the other functions of the Authority under clause (*e*) of sub-section (*1*) of section 11;

(*d*) the powers of a District Magistrate to be exercised by the authority under sub-section (*2*) of section 11;

(*e*) the rules subject to which any person referred to in section 12 may enter upon any coastal aquaculture land, pond, pen or enclosure under that section;

(*f*) the other acts or things under clause (*c*) of section 12;

(*g*) the form of application and the fees to be accompanied therewith under sub-section (*4*) of section 13;

(*h*) the manner of considering application under sub-section (*5*) of section 13;

(*i*) the form of certificate of registration under sub-section (*6*) of section 13;

(*j*) the form of application and the fees to be accompanied therewith under sub-section (*10*) of section 13;

(*k*) the form and time of preparing budget under section 18;

(*l*) the form and time of preparing annual report under section 19;

(*m*) the books of account and other books to be maintained in relation to the accounts of the Authority and the form and manner of maintaining such books of account and other books under sub-section (*1*) of section 20;

(*n*) any other matter which is required to be, or may be, prescribed.

Power of Authority to make regulations.

25. (*1*) The Authority may, by notification in the Official Gazette, make regulations not inconsistent with the provisions of this Act and the rules made thereunder to carry out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing powers, such regulations may provide for all or any of the following matters, namely:—

(*a*) the times and places of the meetings of the Authority and the rules of procedure to be observed in regard to the transaction of business at its meetings (including quorum thereat) under sub-section (*1*) of section 7;

(*b*) the terms and conditions of appointment of the officers and other employees under sub-section (*1*) of section 9;

(*c*) the terms and conditions of appointment of adviser or consultant under sub-section (*2*) of section 9;

(*d*) for the construction and operation of coastal aquaculture farms within the coastal areas under clause (*a*) of sub-section (*1*) of section 11;

(*e*) the form and conditions of registration under clause (*c*) of sub-section (*3*) of section 13;

(*f*) generally for better regulation of the coastal aquaculture.

Rules and regulations to be laid before Parliament.

26. Every rule and every regulation 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 regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation 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 or regulation.

Validation.

29 of 1986.

27. (*1*) Notwithstanding anything contained in clause (*v*) of sub-section (*2*) of section 3 of the Environment (Protection) Act, 1986 or clause (*d*) of sub-rule (*3*) of rule 5 of the Environment (Protection) Rules, 1986, in the notification of the Government of India in the Ministry of Environment and Forests (Department of Environment, Forests and Wildlife) No. S.O. 114(E), dated the 19th February, 1991 (hereafter referred to in this section as the said notification), in paragraph 2, after sub-paragraph (*xiii*), the following sub-paragraph shall be inserted and shall always be deemed to have been inserted with effect from the 19th day of February, 1991, namely:—

"(*xiv*) nothing contained in this paragraph shall apply to coastal aquaculture.".

(*2*) The said notification shall have and shall be deemed always to have effect for all purposes as if the foregoing provisions of this section had been in force at all material times and accordingly notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, no coastal aquaculture carried on or undertaken or purporting to have been carried on or undertaken shall be deemed to be in contravention of the said notification and shall be deemed to be and to have always been for all purposes in accordance with law, as if the foregoing provisions of this section had been in force at all material times and notwithstanding anything as aforesaid and without prejudice to the generality of the foregoing provisions, no suit or other proceeding shall be maintained or continued in any court for the enforcement of any direction given by any court of any decree or order directing the removal or closure of any coastal aquaculture farm's activity or demolition of any structure connected thereunder which would not have been so required to be removed, closed or demolished if the foregoing provisions of this section had been in force at all material times.

THE CODE OF CRIMINAL PROCEDURE (AMENDMENT) ACT, 2005

ARRANGEMENT OF SECTIONS

SECTIONS

SECTIONS

THE CODE OF CRIMINAL PROCEDURE (AMENDMENT) ACT, 2005

No. 25 of 2005

[23*rd June*, 2005.]

An Act further to amend the Code of Criminal Procedure, 1973.

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Code of Criminal Procedure (Amendment) Act, 2005.

(*2*) Save as otherwise provided in this Act, it shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2 of 1974.

Amendment of section 20.

2. In section 20 of the Code of Criminal Procedure, 1973 (hereinafter referred to as the principal Act), after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*4A*) The State Government may, by general or special order and subject to such control and directions as it may deem fit to impose, delegate its powers under sub-section (*4*) to the District Magistrate.".

Amendment of section 24.

3. In section 24 of the principal Act, in sub-section (*6*), after the proviso, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 18th day of December, 1978, namely:—

'*Explanation*.—For the purposes of this sub-section,—

(*a*) "regular Cadre of Prosecuting Officers" means a Cadre of Prosecuting Officers which includes therein the post of a Public Prosecutor, by whatever name called, and which provides for promotion of Assistant Public Prosecutors, by whatever name called, to that post;

(*b*) "Prosecuting Officer" means a person, by whatever name called, appointed to perform the functions of a Public Prosecutor, an Additional Public Prosecutor or an Assistant Public Prosecutor under this Code.'.

Insertion of new section 25A.

Directorate of Prosecution.

4. In Chapter II of the principal Act, after section 25, the following section shall be inserted, namely:—

"25A. (*1*) The State Government may establish a Directorate of Prosecution consisting of a Director of Prosecution and as many Deputy Directors of Prosecution as it thinks fit.

(*2*) A person shall be eligible to be appointed as a Director of Prosecution or a Deputy Director of Prosecution, only if he has been in practice as an advocate for not less than ten years and such appointment shall be made with the concurrence of the Chief Justice of the High Court.

(*3*) The Head of the Directorate of Prosecution shall be the Director of Prosecution, who shall function under the administrative control of the Head of the Home Department in the State.

(*4*) Every Deputy Director of Prosecution shall be subordinate to the Director of Prosecution.

(*5*) Every Public Prosecutor, Additional Public Prosecutor and Special Public Prosecutor appointed by the State Government under sub-section (*1*), or as the case may be, sub-section (*8*), of section 24 to conduct cases in the High Court shall be subordinate to the Director of Prosecution.

(*6*) Every Public Prosecutor, Additional Public Prosecutor and Special Public Prosecutor appointed by the State Government under sub-section (*3*), or as the case may be, sub-section (*8*), of section 24 to conduct cases in District Courts and every Assistant Public Prosecutor appointed under sub-section (*1*) of section 25 shall be subordinate to the Deputy Director of Prosecution.

(*7*) The powers and functions of the Director of Prosecution and the Deputy Directors of Prosecution and the areas for which each of the Deputy Directors of Prosecution have been appointed shall be such as the State Government may, by notification, specify.

(*8*) The provisions of this section shall not apply to the Advocate General for the State while performing the functions of a Public Prosecutor.".

Amendment of section 29.

5. In section 29 of the principal Act,—

(*a*) in sub-section (*2*), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted;

(*b*) in sub-section (*3*), for the words "one thousand rupees", the words "five thousand rupees" shall be substituted.

Amendment of section 46.

6. In section 46 of the principal Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) Save in exceptional circumstances, no woman shall be arrested after sunset and before sunrise, and where such exceptional circumstances exist, the woman police officer shall, by making a written report, obtain the prior permission of the Judicial Magistrate of the first class within whose local jurisdiction the offence is committed or the arrest is to be made.".

7. After section 50 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 50A.

"50A. (*1*) Every police officer or other person making any arrest under this Code shall forthwith give the information regarding such arrest and place where the arrested person is being held to any of his friends, relatives or such other persons as may be disclosed or nominated by the arrested person for the purpose of giving such information. Obligation of person making arrest to inform about the arrest, etc., to a nominated person.

(*2*) The police officer shall inform the arrested person of his rights under sub-section (*1*) as soon as he is brought to the police station.

(*3*) An entry of the fact as to who has been informed of the arrest of such person shall be made in a book to be kept in the police station in such form as may be prescribed in this behalf by the State Government.

(*4*) It shall be the duty of the Magistrate before whom such arrested person is produced, to satisfy himself that the requirements of sub-section (*2*) and sub-section (*3*) have been complied with in respect of such arrested person.".

8. In section 53 of the principal Act, for the *Explanation,* the following *Explanation* shall be substituted, namely:— Amendment of section 53.

'*Explanation.*—In this section and in sections 53A and 54,—

(*a*) "examination" shall include the examination of blood, blood stains, semen, swabs in case of sexual offences, sputum and sweat, hair samples and finger nail clippings by the use of modern and scientific techniques including DNA profiling and such other tests which the registered medical practitioner thinks necessary in a particular case;

(*b*) "registered medical practitioner" means a medical practitioner who possesses any medical qualification as defined in clause (*h*) of section 2 of the Indian Medical Council Act, 1956 and whose name has been entered in a State Medical Register.'. 102 of 1956.

9. After section 53 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 53A.

"53A. (*1*) When a person is arrested on a charge of committing an offence of rape or an attempt to commit rape and there are reasonable grounds for believing that an examination of his person will afford evidence as to the commission of such offence, it shall be lawful for a registered medical practitioner employed in a hospital run by the Government or by a local authority and in the absence of such a practitioner within the radius of sixteen kilometres from the place where the offence has been committed, by any other registered medical practitioner, acting at the request of a police officer not below the rank of a sub-inspector, and for any person acting in good faith in his aid and under his direction, to make such an examination of the arrested person and to use such force as is reasonably necessary for that purpose. Examination of person accused of rape by medical practitioner.

(*2*) The registered medical practitioner conducting such examination shall, without delay, examine such person and prepare a report of his examination giving the following particulars, namely:—

(*i*) the name and address of the accused and of the person by whom he was brought,

(*ii*) the age of the accused,

(*iii*) marks of injury, if any, on the person of the accused,

(*iv*) the description of material taken from the person of the accused for DNA profiling, and

(*v*) other material particulars in reasonable detail.

(*3*) The report shall state precisely the reasons for each conclusion arrived at.

(*4*) The exact time of commencement and completion of the examination shall also be noted in the report.

(*5*) The registered medical practitioner shall, without delay, forward the report to the investigating officer, who shall forward it to the Magistrate referred to in section 173 as part of the documents referred to in clause (*a*) of sub-section (*5*) of that section.".

Amendment of section 54.

10. Section 54 of the principal Act shall be renumbered as sub-section (*1*) thereof, and after sub-section (*1*) as so renumbered, the following sub-section shall be inserted, namely:—

"(*2*) Where an examination is made under sub-section (*1*), a copy of the report of such examination shall be furnished by the registered medical practitioner to the arrested person or the person nominated by such arrested person.".

Insertion of new section 54A.

Identification of person arrested.

11. After section 54 of the principal Act, the following section shall be inserted, namely:—

"54A. Where a person is arrested on a charge of committing an offence and his identification by any other person or persons is considered necessary for the purpose of investigation of such offence, the Court, having jurisdiction may, on the request of the officer in charge of a police station, direct the person so arrested to subject himself to identification by any person or persons in such manner as the Court may deem fit.".

Amendment of section 82.

12. In section 82 of the principal Act, after sub-section (*3*), the following sub-sections shall be inserted, namely:—

"(*4*) Where a proclamation published under sub-section (*1*) is in respect of a person accused of an offence punishable under section 302, 304, 364, 367, 382, 392, 393, 394, 395, 396, 397, 398, 399, 400, 402, 436, 449, 459 or 460 of the Indian Penal Code, and such person fails to appear at the specified place and time required by the proclamation, the Court may, after making such inquiry as it thinks fit, pronounce him a proclaimed offender and make a declaration to that effect. 45 of 1860.

(*5*) The provisions of sub-sections (*2*) and (*3*) shall apply to a declaration made by the Court under sub-section (*4*) as they apply to the proclamation published under sub-section (*1*).".

Amendment of section 102.

13. In section 102 of the principal Act,—

(*a*) in sub-section (*3*), after the words "transported to the Court", the words "or where there is difficulty in securing proper accommodation for the custody of such property, or where the continued retention of the property in police custody may not be considered necessary for the purpose of investigation" shall be inserted;

(*b*) after sub-section (*3*), the following proviso shall be added at the end, namely:—

"Provided that where the property seized under sub-section (*1*) is subject to speedy and natural decay and if the person entitled to the possession of such property is unknown or absent and the value of such property is less than five hundred rupees, it may forthwith be sold by auction under the orders of the Superintendent of Police and the provisions of sections 457 and 458 shall, as nearly as may be practicable, apply to the net proceeds of such sale.".

14. In section 110 of the principal Act, in clause (*f*), in sub-clause (*i*),— Amendment of section 110.

(*i*) in item (*g*), the word "or" shall be omitted;

(*ii*) after item (*g*), the following item shall be inserted, namely:—

31 of 1946. "(*h*) the Foreigners Act, 1946; or".

15. In section 122 of the principal Act, in sub-section (*1*), in clause (*b*), for the words "bond without sureties", the words "bond, with or without sureties," shall be substituted. Amendment of section 122.

16. In Chapter X of the principal Act, under sub-heading *"C.—Urgent cases of nuisance or apprehended danger"*, after section 144, the following section shall be inserted, namely:— Insertion of new section 144A.

'144A. (*1*) The District Magistrate may, whenever he considers it necessary so to do for the preservation of public peace or public safety or for the maintenance of public order, by public notice or by order, prohibit in any area within the local limits of his jurisdiction, the carrying of arms in any procession or the organising or holding of, or taking part in, any mass drill or mass training with arms in any public place. Power to prohibit carrying arms in procession or mass drill or mass training with arms.

(*2*) A public notice issued or an order made under this section may be directed to a particular person or to persons belonging to any community, party or organisation.

(*3*) No public notice issued or an order made under this section shall remain in force for more than three months from the date on which it is issued or made.

(*4*) The State Government may, if it considers necessary so to do for the preservation of public peace or public safety or for the maintenance of public order, by notification, direct that a public notice issued or order made by the District Magistrate under this section shall remain in force for such further period not exceeding six months from the date on which such public notice or order was issued or made by the District Magistrate would have, but for such direction, expired, as it may specify in the said notification.

(*5*) The State Government may, subject to such control and directions as it may deem fit to impose, by general or special order, delegate its powers under sub-section (*4*) to the District Magistrate.

Explanation.—The word "arms" shall have the meaning assigned to it in section 153AA of the Indian Penal Code.'.

45 of 1860.

17. After section 164 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 164A.

'164 A. (*1*) Where, during the stage when an offence of committing rape or attempt to commit rape is under investigation, it is proposed to get the person of the woman with whom rape is alleged or attempted to have been committed or attempted, examined by a medical expert, such examination shall be conducted by a registered medical practitioner employed in a hospital run by the Government or a local authority and in the absence of such a practitioner, by any other registered medical practitioner, with the consent of such woman or of a person competent to give such consent on her behalf and such woman shall be sent to such registered medical practitioner within twenty-four hours from the time of receiving the information relating to the commission of such offence. Medical examination of the victim of rape.

(*2*) The registered medical practitioner, to whom such woman is sent, shall, without delay, examine her person and prepare a report of his examination giving the following particulars, namely:—

(*i*) the name and address of the woman and of the person by whom she was brought;

(*ii*) the age of the woman;

(*iii*) the description of material taken from the person of the woman for DNA profiling;

(*iv*) marks of injury, if any, on the person of the woman;

(*v*) general mental condition of the woman; and

(*vi*) other material particulars in reasonable detail.

(*3*) The report shall state precisely the reasons for each conclusion arrived at.

(*4*) The report shall specifically record that the consent of the woman or of the person competent to give such consent on her behalf to such examination had been obtained.

(*5*) The exact time of commencement and completion of the examination shall also be noted in the report.

(*6*) The registered medical practitioner shall, without delay forward the report to the investigating officer who shall forward it to the Magistrate referred to in section 173 as part of the documents referred to in clause (*a*) of sub-section (*5*) of that section.

(*7*) Nothing in this section shall be construed as rendering lawful any examination without the consent of the woman or of any person competent to give such consent on her behalf.

Explanation.—For the purposes of this section, "examination" and "registered medical practitioner" shall have the same meanings as in section 53.'.

Amendment of section 176.

18. In section 176 of the principal Act,—

(*i*) in sub-section *(1)*, the words "where any person dies while in the custody of the police or" shall be omitted;

(*ii*) after sub-section *(1)*, the following sub-section shall be inserted, namely:—

"*(1A)* Where,—

(*a*) any person dies or disappears, or

(*b*) rape is alleged to have been committed on any woman,

while such person or woman is in the custody of the police or in any other custody authorised by the Magistrate or the Court, under this Code, in addition to the inquiry or investigation held by the police, an inquiry shall be held by the Judicial Magistrate or the Metropolitan Magistrate, as the case may be, within whose local jurisdiction the offence has been committed.";

(*iii*) after sub-section *(4)*, before the *Explanation,* the following sub-section shall be inserted, namely:—

"*(5)* The Judicial Magistrate or the Metropolitan Magistrate or Executive Magistrate or police officer holding an inquiry or investigation, as the case may be, under sub-section *(1A)* shall, within twenty-four hours of the death of a person, forward the body with a view to its being examined to the nearest Civil Surgeon or other qualified medical person appointed in this behalf by the State Government, unless it is not possible to do so for reasons to be recorded in writing.".

Amendment of section 202.

19. In section 202 of the principal Act, in sub-section *(1)*, after the words "may, if he thinks fit,", the following shall be inserted, namely:—

"and shall, in a case where the accused is residing at a place beyond the area in which he exercises his jurisdiction,".

Amendment of section 206.

20. In section 206 of the principal Act, in sub-section *(1)*,—

(*a*) in the opening paragraph, after the words and figures "under section 260", the words and figures "or section 261" shall be inserted;

(*b*) in the proviso, for the words "one hundred rupees", the words "one thousand rupees" shall be substituted.

21. In section 223 of the principal Act, in the proviso,— Amendment of section 223.

(*a*) for the word "Magistrate", the words "Magistrate or Court of Session" shall be substituted;

(*b*) for the words "if he is satisfied", the words "if he or it is satisfied" shall be substituted.

22. In section 228 of the principal Act, in sub-section (*1*), in clause (*a*), for the words ", and thereupon the Chief Judicial Magistrate", the words "or any other Judicial Magistrate of the first class and direct the accused to appear before the Chief Judicial Magistrate, or, as the case may be, the Judicial Magistrate of the first class, on such date as he deems fit, and thereupon such Magistrate" shall be substituted. Amendment of section 228.

23. In section 260 of the principal Act, in sub-section (*1*),— Amendment of section 260.

(*a*) for the words "two hundred rupees", wherever they occur, the words "two thousand rupees" shall be substituted;

(*b*) in clause (*vi*), for the words "criminal intimidation", the words "criminal intimidation punishable with imprisonment for a term which may extend to two years, or with fine, or with both" shall be substituted.

24. After section 291 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 291A.

"291A. (*1*) Any document purporting to be a report of identification under the hand of an Executive Magistrate in respect of a person or property may be used as evidence in any inquiry, trial or other proceeding under this Code, although such Magistrate is not called as a witness: Identification report of Magistrate.

Provided that where such report contains a statement of any suspect or witness to which the provisions of section 21, section 32, section 33, section 155 or section 157, as the case may be, of the Indian Evidence Act, 1872, apply, such statement shall not be used under this sub-section except in accordance with the provisions of those sections. 1 of 1872.

(*2*) The Court may, if it thinks fit, and shall, on the application of the prosecution or of the accused, summon and examine such Magistrate as to the subject matter of the said report.".

25. In section 292 of the principal Act,— Amendment of section 292.

(*a*) in sub-section (*1*), after the words "the Mint", the words "or of the Currency Note Press or of the Bank Note Press or of the Security Printing Press" shall be inserted;

(*b*) in sub-section (*3*), for the words "the Master of the Mint, or the India Security Press", the words "the General Manager of the Mint or of the Currency Note Press or of the Bank Note Press or of the Security Printing Press or of the India Security Press" shall be substituted.

Amendment of section 293.

26. In section 293 of the principal Act, in sub-section (*4*),—

(*a*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) the Chief Controller of Explosives;";

(*b*) after clause (*f*), the following clause shall be added, namely:—

"(*g*) any other Government scientific expert specified, by notification, by the Central Government for this purpose.".

Insertion of new section 311A.

Power of Magistrate to order person to give specimen signatures or handwriting.

27. After section 311 of the principal Act, the following section shall be inserted, namely:—

"311A. If a Magistrate of the first class is satisfied that, for the purposes of any investigation or proceeding under this Code, it is expedient to direct any person, including an accused person, to give specimen signatures or handwriting, he may make an order to that effect and in that case the person to whom the order relates shall be produced or shall attend at the time and place specified in such order and shall give his specimen signatures or handwriting:

Provided that no order shall be made under this section unless the person has at some time been arrested in connection with such investigation or proceeding.".

Amendment of section 320.

28. In section 320 of the principal Act, in the Table under sub-section (*2*),—

(*a*) the words "Voluntarily causing hurt by dangerous weapons or means" in column 1 and the entries relating thereto in columns 2 and 3 shall be omitted;

(*b*) in column 3, for the word "Ditto", against the entry relating to section 325, the words "The person to whom the hurt is caused" shall be substituted;

(*c*) in column 1, for the words "two hundred and fifty rupees", wherever they occur, the words "two thousand rupees" shall be substituted.

Amendment of section 356.

29. In section 356 of the principal Act, in sub-section (*1*),—

(*a*) after the words, figures and letter "or section 489D", the words, figures and brackets "or section 506 (in so far as it relates to criminal intimidation punishable with imprisonment for a term which may extend to seven years or with fine or with both)" shall be inserted;

(*b*) after the word and figures "Chapter XII", the words and figures "or Chapter XVI" shall be inserted.

Amendment of section 358.

30. In section 358 of the principal Act, in sub-sections (*1*) and (*2*), for the words "one hundred rupees", the words "one thousand rupees" shall be substituted.

Amendment of section 377.

31. In section 377 of the principal Act,—

(*a*) in sub-sections (*1*) and (*2*), for the words "an appeal to the High Court against the sentence on the ground of its inadequacy", the following shall be substituted, namely:—

"an appeal against the sentence on the ground of its inadequacy—

(*a*) to the Court of Session, if the sentence is passed by the Magistrate; and

(*b*) to the High Court, if the sentence is passed by any other Court";

(*b*) in sub-section (*3*), for the words "the High Court", the words "the Court of Session or, as the case may be, the High Court" shall be substituted.

Amendment of section 378.

32. In section 378 of the principal Act,—

(*i*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Save as otherwise provided in sub-section (*2*), and subject to the provisions of sub-sections (*3*) and (*5*),—

(*a*) the District Magistrate may, in any case, direct the Public Prosecutor to present an appeal to the Court of Session from an order of acquittal passed by a Magistrate in respect of a cognizable and non-bailable offence;

(*b*) the State Government may, in any case, direct the Public Prosecutor to present an appeal to the High Court from an original or appellate order of an acquittal passed by any Court other than a High Court [not being an order under clause (*a*)] or an order of acquittal passed by the Court of Session in revision.";

(*ii*) in sub-section (*2*), for the portion beginning with the words "the Central Government may" and ending with the words "the order of acquittal", the following shall be substituted, namely:—

"the Central Government may, subject to the provisions of sub-section (*3*), also direct the Public Prosecutor to present an appeal—

(*a*) to the Court of Session, from an order of acquittal passed by a Magistrate in respect of a cognizable and non-bailable offence;

(*b*) to the High Court from an original or appellate order of an acquittal passed by any Court other than a High Court [not being an order under clause (*a*)] or an order of acquittal passed by the Court of Session in revision";

(*iii*) in sub-section (*3*), for the words "No appeal", the words "No appeal to the High Court" shall be substituted.

Amendment of section 389.

33. In section 389 of the principal Act, to sub-section (*1*), the following provisos shall be added, namely:—

"Provided that the Appellate Court shall, before releasing on bail or on his own bond a convicted person who is convicted of an offence punishable with death or imprisonment for life or imprisonment for a term of not less than ten years, shall give opportunity to the Public Prosecutor for showing cause in writing against such release:

Provided further that in cases where a convicted person is released on bail it shall be open to the Public Prosecutor to file an application for the cancellation of the bail.".

Amendment of section 428.

34. To section 428 of the principal Act, the following proviso shall be added, namely:—

"Provided that in cases referred to in section 433A, such period of detention shall be set off against the period of fourteen years referred to in that section.".

Amendment of section 436.

35. In section 436 of the principal Act, in sub-section (*1*),—

(*a*) in the first proviso, for the words "may, instead of taking bail", the words "may, and shall, if such person is indigent and is unable to furnish surety, instead of taking bail" shall be substituted;

(*b*) after the first proviso, the following *Explanation* shall be inserted, namely:—

"*Explanation*.—Where a person is unable to give bail within a week of the date of his arrest, it shall be a sufficient ground for the officer or the Court to presume that he is an indigent person for the purposes of this proviso.".

Insertion of new section 436A.

36. After section 436 of the principal Act, the following section shall be inserted, namely:—

Maximum period for which an undertrial prisoner can be detained.

"436A. Where a person has, during the period of investigation, inquiry or trial under this Code of an offence under any law (not being an offence for which the punishment of death has been specified as one of the punishments under that law) undergone detention for a period extending up to one-half of the maximum period of imprisonment specified for that offence under that law, he shall be released by the Court on his personal bond with or without sureties:

Provided that the Court may, after hearing the Public Prosecutor and for reasons to be recorded by it in writing, order the continued detention of such person for a period longer than one-half of the said period or release him on bail instead of the personal bond with or without sureties:

Provided further that no such person shall in any case be detained during the period of investigation, inquiry or trial for more than the maximum period of imprisonment provided for the said offence under that law.

Explanation.—In computing the period of detention under this section for granting bail, the period of detention passed due to delay in proceeding caused by the accused shall be excluded.".

Amendment of section 437.

37. In section 437 of the principal Act,—

(*i*) in sub-section (*1*),—

(*a*) in clause (*ii*), for the words "a non-bailable and cognizable offence", the words "a cognizable offence punishable with imprisonment for three years or more but not less than seven years" shall be substituted;

(*b*) after the third proviso, the following proviso shall be inserted, namely:—

"Provided also that no person shall, if the offence alleged to have been committed by him is punishable with death, imprisonment for life, or imprisonment for seven years or more, be released on bail by the Court under this sub-section without giving an opportunity of hearing to the Public Prosecutor.";

(*ii*) in sub-section (*3*), for the portion beginning with the words "the Court may impose" and ending with the words "the interests of justice", the following shall be substituted, namely:—

"the Court shall impose the conditions,—

(*a*) that such person shall attend in accordance with the conditions of the bond executed under this Chapter,

(*b*) that such person shall not commit an offence similar to the offence of which he is accused, or suspected, of the commission of which he is suspected, and

(*c*) that such person shall not directly or indirectly make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such facts to the Court or to any police officer or tamper with the evidence,

and may also impose, in the interests of justice, such other conditions as it considers necessary".

38. In section 438 of the principal Act, for sub-section (*1*), the following sub-sections shall be substituted, namely:— Amendment of section 438.

"(*1*) Where any person has reason to believe that he may be arrested on accusation of having committed a non-bailable offence, he may apply to the High Court or the Court of Session for a direction under this section that in the event of such arrest he shall be released on bail; and that Court may, after taking into consideration, *inter alia*, the following factors, namely:—

(*i*) the nature and gravity of the accusation;

(*ii*) the antecedents of the applicant including the fact as to whether he has previously undergone imprisonment on conviction by a Court in respect of any cognizable offence;

(*iii*) the possibility of the applicant to flee from justice; and

(*iv*) where the accusation has been made with the object of injuring or humiliating the applicant by having him so arrested,

either reject the application forthwith or issue an interim order for the grant of anticipatory bail:

Provided that, where the High Court or, as the case may be, the Court of Session, has not passed any interim order under this sub-section or has rejected the application for grant of anticipatory bail, it shall be open to an officer in-charge of a police station to arrest, without warrant the applicant on the basis of the accusation apprehended in such application.

(*1A*) Where the Court grants an interim order under sub-section (*1*), it shall forthwith cause a notice being not less than seven days notice, together with a copy of such order to be served on the Public Prosecutor and the Superintendent of Police, with a view to give the Public Prosecutor a reasonable opportunity of being heard when the application shall be finally heard by the Court.

(*1B*) The presence of the applicant seeking anticipatory bail shall be obligatory at the time of final hearing of the application and passing of final order by the Court, if on an application made to it by the Public Prosecutor, the Court considers such presence necessary in the interest of justice.".

39. After section 441 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 441A.

"441A. Every person standing surety to an accused person for his release on bail, shall make a declaration before the Court as to the number of persons to whom he has stood surety including the accused, giving therein all the relevant particulars.". Declaration by sureties.

40. In section 446 of the principal Act, in sub-section (*3*), for the words "at its discretion", the words "after recording its reasons for doing so" shall be substituted. Amendment of section 446.

41. In section 459 of the principal Act, for the words "less than ten rupees", the words "less than five hundred rupees" shall be substituted. Amendment of section 459.

42. In the First Schedule to the principal Act, under the heading "I.—OFFENCES UNDER THE INDIAN PENAL CODE",— Amendment of the First Schedule.

(*a*) after the entries relating to section 153A, the following entries shall be inserted, namely:—

1	2	3	4	5	6
"153AA	Knowingly carrying arms in any procession or organising or holding or taking part in any mass drill or mass training with arms	Imprisonment for 6 months and fine of 2,000 rupees	Ditto	Ditto	Any Magistrate.";

(*b*) in the 6th column, in the entries relating to section 153B, for the word "Ditto", the words "Magistrate of the first class" shall be substituted;

(*c*) after the entries relating to section 174, the following entries shall be inserted, namely:—

1	2	3	4	5	6
"174A	Failure to appear at specified place and specified time as required by a proclamation published under sub-section (*1*) of section 82 of this Code	Imprisonment for 3 years, or with fine, or with both	Cognizable	Non-bailable	Magistrate of the first class.
	In a case where declaration has been made under sub-section (*4*) of section 82 of this Code pronouncing a person as proclaimed offender	Imprisonment for 7 years and fine	Ditto	Ditto	Ditto.";

(*d*) in the entries relating to section 175,—

(*i*) in the 4th column, for the word "Ditto", the word "Non-cognizable";

(*ii*) in the 5th column, for the word "Ditto", the word "Bailable", shall be substituted;

(*e*) after the entries relating to section 229, the following entries shall be inserted, namely:—

1	2	3	4	5	6
"229A	Failure by person released on bail or bond to appear in Court	Imprisonment for 1 year, or fine, or both	Cognizable	Non-bailable	Any Magistrate.";

(*f*) in the 5th column, in the entries relating to—

(*i*) section 274, for the word "Ditto", the word "Non-bailable" shall be substituted;

(*ii*) section 275, for the word "Ditto", the word "Bailable" shall be substituted;

(*iii*) section 324, for the word "Ditto", the word "Non-bailable" shall be substituted;

(*iv*) section 325, for the word "Ditto", the word "Bailable" shall be substituted;

(*v*) section 332, for the word "Bailable", the word "Ditto" shall be substituted;

(*vi*) section 333, for the word "Non-bailable", the word "Ditto" shall be substituted;

(*vii*) section 353, for the word "Ditto", the word "Non-bailable" shall be substituted;

(*viii*) section 354, for the word "Ditto", the word "Bailable" shall be substituted.

43. In the Second Schedule to the principal Act, in Form No. 45, after the words and figures "*See* section 436,", the figures and letter "436A," shall be inserted.

Amendment of the Second Schedule.

44. In the Indian Penal Code,—

Amendment of Act 45 of 1860.

(a) after section 153A, the following section shall be inserted, namely:—

'153AA. Whoever knowingly carries arms in any procession or organizes or holds or takes part in any mass drill or mass training with arms in any public place in contravention of any public notice or order issued or made under section 144A of the Code of Criminal Procedure, 1973 shall be punished with imprisonment for a term which may extend to six months and with fine which may extend to two thousand rupees.

2 of 1974.

Punishment for knowingly carrying arms in any procession or organising, or holding or taking part in any mass drill or mass training with arms.

Explanation.—"Arms" means articles of any description designed or adapted as weapons for offence or defence and includes fire arms, sharp edged weapons, lathis, *dandas* and sticks.';

(b) after section 174, the following section shall be inserted, namely:—

"174A.Whoever fails to appear at the specified place and the specified time as required by a proclamation published under sub-section *(1)* of section 82 of the Code of Criminal Procedure, 1973 shall be punished with imprisonment for a term which may extend to three years or with fine or with both, and where a declaration has been made under sub-section *(4)* of that section pronouncing him as a proclaimed offender, he shall be punished with imprisonment for a term which may extend to seven years and shall also be liable to fine.";

Non-appearance in response to a proclamation under section 82 of Act 2 of 1974.

(c) after section 229, the following section shall be inserted, namely:—

"229A.Whoever, having been charged with an offence and released on bail or on bond without sureties, fails without sufficient cause (the burden of proving which shall lie upon him), to appear in Court in accordance with the terms of the bail or bond, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Failure by person released on bail or bond to appear in Court.

Explanation.—The punishment under this section is—

(a) in addition to the punishment to which the offender would be liable on a conviction for the offence with which he has been charged; and

(b) without prejudice to the power of the Court to order forfeiture of the bond.".

THE UNIVERSITY OF ALLAHABAD ACT, 2005

ARRANGEMENT OF SECTIONS

SECTIONS

SECTIONS

THE UNIVERSITY OF ALLAHABAD ACT, 2005

No. 26 OF 2005

[23rd *June* 2005.]

An Act to declare the University of Allahabad to be an institution of national importance and to provide for its incorporation and matters connected therewith or incidental thereto.

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

Short title and commencement.

1. (*1*) This Act may be called the University of Allahabad Act, 2005.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

Declaration of University of Allahabad as Institution of national importance.

2. Whereas the objects of the University of Allahabad in the State of Uttar Pradesh are such as to make it an Institution of national importance, it is hereby declared that the said University is an Institution of national importance.

Definitions.

3. In this Act, and in all Statutes made hereunder, unless the context otherwise requires,—

(*a*) "Academic Council" means the Academic Council of the University;

(*b*) "academic staff" means such categories of staff as are designated as academic staff by the Statutes;

(*c*) "appointed day" means the date of establishment of the University of Allahabad under sub-section (*1*) of section 4;

(*d*) "Centre" means a unit of the University or of a University Institute providing teaching, consultancy and research facilities;

(*e*) "Chancellor" means the Chancellor of the University appointed under section 13;

(*f*) "Constituent College" means a college prescribed as such by the Statutes;

(*g*) "Constituent Institute" means an Institute prescribed as such by the Statutes;

(*h*) "Court" means the Court of the University;

(*i*) "Department" means a Department of a Faculty;

(*j*) "Director" means the head of a University Institute or Constituent Institute;

(*k*) "employee" means any person appointed by the University and includes teachers and other staff of the University;

(*l*) "Executive Council" means the Executive Council of the University;

(*m*) "Faculty" means a Faculty of the University;

(*n*) "Finance Officer" means the Finance Officer of the University appointed under section 18;

(*o*) "Ordinances" means the Ordinances of the University;

(*p*) "Principal" means the head of a University College or a Constituent College;

(*q*) "Pro-Vice-Chancellor" means the Pro-Vice-Chancellor of the University appointed under section 15;

(*r*) "Registrar" means the Registrar of the University appointed under section 17;

(*s*) "Regulations" means the Regulations of the University;

(*t*) "Statutes" means the Statutes of the University;

(*u*) "teacher" means Professors, Readers and Lecturers appointed or recognised by the University;

(*v*) "University" means the University of Allahabad established and incorporated under section 4;

(*w*) "University appointed teacher" means a teacher appointed by the University for imparting instruction and conducting research in the University or any college or institution maintained by the University;

(*x*) "University College" means a college or an institution maintained by the University or admitted to the privileges of the University as a Faculty;

(*y*) "University Institute" means an Institute, established and maintained by the University;

(*z*) "University recognized teacher" means a teacher recognized by the University for imparting instruction and conducting research in a college or institution admitted to the privileges of the University; and

(*za*) "Vice-Chancellor" means the Vice-Chancellor of the University appointed under section 14.

Incorporation of University of Allahabad.

4. (*1*) The University of Allahabad in the State of Uttar Pradesh, established under the Uttar Pradesh State Universities Act, 1973, shall be established as a body corporate under this Act having perpetual succession and a common seal and shall sue and be sued by the said name. President's Act 10 of 1973.

(*2*) The first Chancellor, the first Vice-Chancellor and the first members of the Court, the Executive Council and the Academic Council, and all persons who may hereafter become such officers or members, so long as they continue to hold such office or membership, shall constitute the University.

(*3*) The headquarters of the University shall be at Allahabad.

Effect of incorporation of Allahabad University.

5. On and from the appointed day, —

(*a*) any reference to the University of Allahabad in any law (other than this Act) or in any contract or other instrument shall be deemed as a reference to the University;

(*b*) all properties, movable and immovable, of or belonging to the University of Allahabad shall vest in the University;

(*c*) all rights and liabilities of the University of Allahabad shall be transferred to, and be the rights and liabilities of, the University;

(*d*) every person employed by the University of Allahabad immediately before the appointed day shall hold his office or service in the University by the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to pension, leave, gratuity, provident fund and other matters as he would have held the same if this Act had not been passed, and shall continue to do so unless and until his employment is terminated or until such tenure, remuneration and terms and conditions are duly altered by the Statutes:

Provided that if the alteration so made is not acceptable to such employee, his employment may be terminated by the University in accordance with the term of the contract with the employee or, if no provision is made therein in this behalf, on payment to him by the University of compensation equivalent to three months' remuneration in case of permanent employees and one month's remuneration in the case of other employees:

Provided further that every person employed before the appointed day, pending the execution of a contract under section 34, shall be deemed to have been appointed in accordance with the provisions of a contract consistent with the provisions of this Act and the Statutes:

Provided also that any reference, by whatever form of words, to the Vice-Chancellor and Pro-Vice-Chancellor of the University of Allahabad in any law for the time being in force, or in any instrument or other document, shall be construed as a reference respectively to the Vice-Chancellor and the Pro-Vice-Chancellor of the University;

(*e*) the Vice-Chancellor of the University, appointed under the provisions of the Uttar Pradesh State Universities Act, 1973 shall be deemed to have been appointed as the Vice-Chancellor under this Act, and shall hold office for a period of three months or till such time the Vice-Chancellor is appointed, whichever is earlier. President's Act 10 of 1973.

Objects of University.

6. The objects of the University shall be to disseminate and advance knowledge by providing instructional and research facilities in such branches of learning as it may deem fit; to make provisions for integrated courses in the humanities, the social sciences, the basic and applied science and technology in the educational programmes of the University; to take appropriate measures for promoting innovations in teaching-learning process, inter-disciplinary and professional studies and research, removal of gender disparities and the digital divide, and the application of knowledge to social advancement, national progress and human welfare; and to educate and train human resource for the development of the country.

Powers of University.

7. The University shall have the following powers, namely: —

(*i*) to provide for instruction in such branches of learning as the University may, from time to time, determine and to make provisions for research and for the advancement and dissemination of knowledge;

(*ii*) to grant, subject to such conditions as the University may determine, diplomas or certificates and confer degrees or other academic distinctions on the basis of examinations, evaluation or any other method of testing and to withdraw any such diplomas, certificates, degrees or other academic distinctions for good and sufficient cause;

(*iii*) to confer honorary degrees or other distinctions in the manner prescribed by the Statutes;

(iv) to organise and to undertake open learning programmes, extramural studies, training and extension services;

(*v*) to institute Chairs, Principalships, Professorships, Readerships and Lecturerships and other teaching and academic positions, required by the University and to appoint persons to such Chairs, Principalships, Professorships, Readerships and Lecturerships and other teaching and academic positions;

(*vi*) to recognize persons as University recognized teachers;

(*vii*) to declare persons working in any other University or organisation, as teachers of the University;

(*viii*) to appoint, on contract or otherwise, visiting Professors, Emeritus Professors, Consultants, Scholars and such other persons who may contribute to the advancement of the objects of the University;

(*ix*) to create administrative, ministerial and other posts and to make appointments thereto;

(*x*) to lay down conditions of service of all categories of employees, including their code of conduct;

(*xi*) to establish and maintain University Colleges and University Institutes for imparting instruction and conducting research;

(*xii*) to admit to its privileges colleges and institutions situated within the territorial jurisdiction of the University, as University Colleges, Constituent Institutes and Constituent Colleges, and to withdraw all or any of those privileges in accordance with such conditions as may be prescribed by the Statutes;

(*xiii*) to confer autonomous status on a college or an institution or a Department, as the case may be, and to withdraw such status, in accordance with the Statutes;

(*xiv*) to co-operate or collaborate or associate with any other University or authority or institution of higher learning in such manner as may be prescribed and for such purposes as the University may determine;

(*xv*) to determine standards of admission, including examination, evaluation or any other method of testing, to the University, and the institutions maintained by or admitted to the privileges of the University;

(*xvi*) to demand and receive payment of fees and other charges;

(*xvii*) to establish and recognise hostels and supervise the residence of the students of the University, make arrangements for promoting their health and general welfare and guide the Constituent Colleges and the Constituent Institutes to like ends in respect of the students enrolled thereat;

(*xviii*) to regulate and enforce discipline among the students and the employees, and to take such disciplinary measures in this regard as may be deemed by the University to be necessary;

(*xix*) to institute and award fellowships, scholarships, studentships, medals and prizes;

(*xx*) to receive benefactions, donations and gifts and to acquire, hold, manage and dispose off any property, movable or immovable, including trust and endowment properties, for the purposes of the University:

Provided that no immovable property shall be disposed off except with the prior approval of the Central Government;

(*xxi*) to borrow, with the approval of the Central Government, on the security of the property of the University, money for the purposes of the University; and

(*xxii*) to do all such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of the objects of the University.

Jurisdiction.

8. (*1*) Save as otherwise provided by this Act, the powers conferred on the University shall be exercisable in respect of the area within a radius of sixteen kilometres from the Convocation Hall of the University, without prejudice to the territorial jurisdiction over the said area that may be assigned to any other University.

(*2*) On and from the appointed day, all institutions admitted to the privileges of, or maintained by, the University of Allahabad as incorporated under the Uttar Pradesh State Universities Act, 1973 shall stand admitted to the privileges of, or maintained by, the University and shall be governed by such conditions as may be prescribed by Statutes. President's Act 10 of 1973.

University open to all persons irrespective of gender, class or creed.

9. The University shall be open to all persons of either sex and of whatever caste, creed, race or class and it shall not be lawful for the University to adopt or impose on any person, any test whatsoever of religious belief or profession in order to entitle him to be appointed as a teacher of the University or to hold any office therein or be admitted as a student in the University or to graduate thereat or to enjoy or exercise any privilege thereof:

Provided that nothing in this section shall be deemed to prevent the University from making special provisions for the employment or admission of women, physically handicapped or of persons belonging to the weaker sections of the society and, in particular, of the Scheduled Castes and the Scheduled Tribes.

The Visitor.

10. (*1*) The President of India shall be the Visitor of the University.

(*2*) The Visitor may, from time to time, appoint one or more persons to review the work and progress of the University, including the colleges and institutions maintained by it, and to submit a report thereon; and upon receipt of such report, the Visitor may, after obtaining the views of the Executive Council thereon through the Vice-Chancellor, take such action and issue such directions as he considers necessary in respect of any of the matters dealt with in the report and the University shall be bound to comply with such directions.

(*3*) The Visitor shall have the right to cause an inspection to be made, by such person or persons as he may direct, of the University, its buildings, libraries, laboratories and

equipment, and of any college or institution maintained by the University or admitted to its privileges; and also of the examinations, teaching and other work conducted or done by the University and to cause an inquiry to be made in like manner in respect of any matter connected with the administration or finances of the University, and the said colleges and institutions.

(*4*) The Visitor shall, in every matter referred to in sub-section (*3*), give notice of his intention to cause an inspection or inquiry to be made—

(*a*) to the University, if such inspection or inquiry is to be made in respect of the University or any college or institution maintained by it, or

(*b*) to the Management of the college or institution, if the inspection or inquiry is to be made in respect of a college or institution admitted to the privileges of the University, and the University or the Management, as the case may be, shall have the right to make such representations to the Visitor, as it may consider necessary.

(*5*) After considering the representations, if any, made by the University or the Management, as the case may be, the Visitor may cause to be made such inspection or inquiry as is referred to in sub-section (*3*).

(*6*) Where any inspection or inquiry has been caused to be made by the Visitor, the University or the Management shall be entitled to appoint a representative, who shall have the right to be present and be heard at such inspection or inquiry.

(*7*) The Visitor may, if the inspection or inquiry is made in respect of the University or any college or institution maintained by it, address the Vice-Chancellor with reference to the result of such inspection or inquiry together with such views and advice with regard to the action to be taken thereon, as the Visitor may be pleased to offer, and on receipt of address made by the Visitor, the Vice-Chancellor shall communicate to the Executive Council, the views of the Visitor with such advice as the Visitor may offer upon the action to be taken thereon.

(*8*) The Visitor may, if the inspection or inquiry is made in respect of any college or institution admitted to the privileges of the University, address the Management concerned through the Vice-Chancellor with reference to the result of such inspection or inquiry, his views thereon and such advice as he may be pleased to offer upon the action to be taken thereon.

(*9*) The Executive Council or the Management, as the case may be, communicate, through the Vice-Chancellor to the Visitor such action, if any, as it proposes to take or has been taken upon the result of such inspection or inquiry.

(*10*) Where, the Executive Council or the Management, as the case may be, does not, within a reasonable time, take action to the satisfaction of the Visitor, the Visitor may, after considering any explanation furnished or representation made by the Executive Council or the Management, issue such directions as he may think fit and the Executive Council or the Management, as the case may be, shall comply with such directions.

(*11*) Without prejudice to the foregoing provisions of this section, the Visitor may, by order in writing, annul any proceeding of the University which is not in conformity with the Act or the Statutes or the Ordinances:

Provided that before making any such order, the Visitor shall call upon the Registrar to show cause why such an order should not be made, and, if any cause is shown within a reasonable time, he shall consider the same.

(*12*) The Visitor shall have such other powers as may be prescribed by the Statutes.

11. The Governor of the State of Uttar Pradesh shall be the Chief Rector of the University. The Chief Rector.

Officers of University.

12. The following shall be the officers of the University,—

(*1*) the Chancellor;

(*2*) the Vice-Chancellor;

(*3*) the Pro-Vice-Chancellor;

(*4*) the Deans of Faculties;

(*5*) the Registrar;

(*6*) the Finance Officer; and

(*7*) such other officers as may be declared by the Statutes to be officers of the University.

The Chancellor.

13. (*1*) The Chancellor shall be appointed by the Visitor in such manner as may be prescribed by the Statutes.

(*2*) The Chancellor shall, by virtue of his office, be the head of the University and shall, if present, preside at the Convocations of the University held for conferring degrees and meetings of the Court.

The Vice-Chancellor.

14. (*1*) The Vice-Chancellor shall be appointed by the Visitor in such manner and on such terms and conditions of service as may be prescribed by the Statutes.

(*2*) The Vice-Chancellor shall be the principal executive and academic officer of the University and shall exercise general supervision and control over the affairs of the University and give effect to the decisions of all the authorities of the University.

(*3*) The Vice-Chancellor may, if he is of the opinion that immediate action is necessary on any matter, exercise any power conferred on any authority of the University by or under this Act and shall report to such authority at its next meeting the action taken by him on such matter:

Provided that such exercise of power shall be made only in emergent situations and in no case in respect of creation, and upgradation of posts and appointments thereto:

Provided further that if the authority concerned is of the opinion that such action ought not to have been taken, it may refer the matter to the Visitor whose decision thereon shall be final:

Provided also that any person in the service of the University who is aggrieved by the action taken by the Vice-Chancellor under this sub-section shall have the right to appeal against such action to the Executive Council within three months from the date on which decision on such action is communicated to him and thereupon the Executive Council may confirm, modify or reverse the action taken by the Vice-Chancellor.

(*4*) The Vice-Chancellor, if he is of the opinion that any decision of any authority of the University is beyond the powers of the authority conferred by the provisions of this Act, the Statutes or the Ordinances or that any decision taken is not in the interest of the University, may ask the authority concerned to review its decision within sixty days of such decision and if the authority refuses to review the decision either in whole or in part or no decision is taken by it within the said period of sixty days, the matter shall be referred to the Visitor whose decision thereon shall be final.

(*5*) The Vice-Chancellor shall exercise such other powers and perform such other duties as may be prescribed by the Statutes or the Ordinances.

The Pro-Vice-Chancellor.

15. The Pro-Vice-Chancellor shall be appointed in such manner and on such terms and conditions of service, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

16. Every Dean of Faculty shall be appointed in such manner and shall exer[illegible] such powers and perform such duties as may be prescribed by the Statutes. The Deans of Faculties.

17. (*1*) The Registrar shall be appointed in such manner and on such terms and conditions of service as may be prescribed by the Statutes. The Registrar.

(*2*) The Registrar shall have the power to enter into agreements, sign documents and authenticate records on behalf of the University and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

18. The Finance Officer shall be appointed in such manner and on such terms and conditions of service, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes. The Finance Officer.

19. The manner of appointment and powers and duties of other officers of the University shall be prescribed by the Statutes. Other officers.

20. The following shall be the authorities of the University,— Authorities of University.

(*1*) the Court;

(*2*) the Executive Council;

(*3*) the Academic Council;

(*4*) the Boards of Faculties;

(*5*) the Finance Committee; and

(*6*) such other authorities as may be declared by the Statutes to be authorities of the University.

21. (*1*) The constitution of the Court and the term of office of its members shall be prescribed by the Statutes. The Court.

(*2*) Subject to the provisions of this Act, the Court shall have the following powers and functions, namely:—

(*a*) to review, from time to time, the broad policies and programmes of the University and to suggest measures for the improvement and development of the University;

(*b*) to consider and pass resolutions on the annual report and annual accounts of the University and the audit report on such accounts;

(*c*) to advise the Visitor in respect of any matter which may be referred to it for advice; and

(*d*) to perform such other functions as may be prescribed by the Statutes.

22. (*1*) The Executive Council shall be the principal executive body of the University. The Executive Council.

(*2*) The constitution of the Executive Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

23. (*1*) The Academic Council shall be the principal academic body of the University and shall, subject to the provisions of this Act, the Statutes and the Ordinances, co-ordinate and exercise general supervision over the academic policies of the University. The Academic Council.

(*2*) The constitution of the Academic Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

24. The constitution, powers and functions of the Finance Committee shall be prescribed by the Statutes. The Finance Committee.

25. The const tution, powers and functions of the Boards of Faculties and such other authorities as may be declared by the Statutes to be authorities of the University shall be prescribed by the Statutes. Other authorities.

The Faculties and Departments.

26. (*1*) The University shall have such Faculties as are prescribed by the Statutes.

(*2*) Each Faculty shall have such Departments as are prescribed by the Statutes, and each Department shall have such subjects of study as may be assigned to it by the Ordinances.

Power to make Statutes.

27. Subject to the provisions of this Act, the Statutes may provide for all or any of the following matters, namely:—

(*a*) the constitution, powers and functions of the authorities and other bodies of the University as may be constituted from time to time;

(*b*) the appointment and continuance in office of the members of the said authorities and bodies, the filling up of vacancies of members, and all other matters relating to those authorities and other bodies for which it may be necessary or desirable to provide;

(*c*) the appointment, powers and duties of the officers of the University and their emoluments and conditions of service;

(*d*) the appointment of teachers, academic staff and other employees of the University, their emoluments and conditions of service;

(*e*) the recognition of persons as University recognised teachers.

(*f*) the declaration of persons working in other Universities or other organisations as teachers of the University for a specified period;

(*g*) the conditions of service of employees of the University including provisions for pension, insurance and provident fund, the manner of termination of service and disciplinary action relating to such employees;

(*h*) the principles governing the seniority of service of the employees of the University;

(*i*) the procedure for arbitration in cases of dispute between employees or students and the University;

(*j*) the procedure for appeal to the Executive Council by any employee or student against the action of any officer or authority of the University;

(*k*) the conditions under which colleges and institutions may be admitted to the privileges of the University and the withdrawal of such privileges;

(*l*) the establishment and abolition of Faculties, Departments, University Institutes, Centres and University Colleges;

(*m*) the conferment of autonomous status on a college or institution or a Department and the withdrawal of such status;

(*n*) the conferment of honorary degrees;

(*o*) the withdrawal of degrees, diplomas, certificates and other academic distinctions;

(*p*) the registration of graduates;

(*q*) the delegation of powers vested in the authorities or officers of the University;

(*r*) the maintenance of discipline among the employees and students; and

(*s*) all other matters which by this Act are to be or may be provided for by the Statutes.

Statutes, how to be made.

28. (*1*) The First Statutes are those set out in the Schedule.

(*2*) The Executive Council may, from time to time, make new or additional Statutes or may amend or repeal the Statutes referred to in sub-section (*1*):

Provided that the Executive Council shall not make, amend or repeal any Statute affecting the status, powers or constitution of any authority of the University until such authority has been given an opportunity of expressing an opinion in writing on the proposed changes, and any opinion so expressed shall be considered by the Executive Council.

(*3*) Every new Statute or addition to the Statutes or any amendment or repeal of a Statute shall require the assent of the Visitor who may assent thereto or withhold assent or remit to the Executive Council for re-consideration.

(*4*) A new Statute or a Statute amending or repealing an existing Statute shall have no validity unless it has been assented to by the Visitor.

(*5*) Notwithstanding anything contained in the foregoing sub-sections, the Visitor may make new or additional Statutes, or amend or repeal the Statutes referred to in sub-section (*1*), during the period of three years immediately after the commencement of this Act:

Provided that the Visitor may, on the expiry of the said period of three years, make, within one year from the date of such expiry, such detailed Statutes as he may consider necessary and such detailed Statutes shall be laid before both Houses of Parliament.

(*6*) Notwithstanding anything contained in this section, the Visitor may direct the University to make provisions in the Statutes in respect of any matter specified by him and if the Executive Council is unable to implement such direction within sixty days of its receipt, the Visitor may, after considering the reasons, if any, communicated by the Executive Council for its inability to comply with such direction, make or amend the Statutes suitably.

Power to make Ordinances.

29. (*1*) Subject to the provisions of this Act and the Statutes, the Ordinances may provide for all or any of the following matters, namely:—

(*a*) the admission and enrolment of students to the University and institutions maintained by or admitted to the privileges of the University;

(*b*) the courses of study to be laid down for all degrees, diplomas and certificates of the University;

(*c*) the medium of instruction and examination;

(*d*) the award of degrees, diplomas, certificates and other academic distinctions, the qualifications for the same and the means to be taken relating to the granting and obtaining of the same;

(*e*) the fees to be charged for courses of study in the University and for admission to the examinations, degrees and diplomas of the University;

(*f*) the institution of, and conditions for award of fellowships, scholarships, studentships, medals and prizes;

(*g*) the conduct of examinations, including the term of office and manner of appointment and the duties of examining bodies, examiners and moderators;

(*h*) the conditions of residence of students of the University;

(*i*) the special arrangements, if any, which may be made for the residence, discipline and teaching of women students and the prescribing of special courses of studies for them;

(*j*) the establishment of Centres, University Institutes, Boards of Studies, Specialised Laboratories and Committees;

(*k*) the creation, composition and functions of any other body which is considered necessary for improving the academic life of the University;

(*l*) the manner of co-operation and collaboration with other Universities, Institutions and other Agencies including learned bodies or associations;

(*m*) the setting up of a machinery for redressal of grievances of employees; and

(*n*) all other matters which by this Act or the Statutes, are to be or may be, provided for by the Ordinances.

(*2*) The first Ordinances shall be made by the Vice-Chancellor with the previous approval of the Central Government and the Ordinances so made may be amended, repealed or added to at any time by the Executive Council in the manner prescribed by the Statutes.

Regulations.

30. The authorities of the University may make Regulations consistent with this Act, the Statutes and the Ordinances for the conduct of their own business and that of the Committees, if any, appointed by them and not provided for by this Act, the Statutes or the Ordinances and for such matters as may be prescribed by the Statutes or the Ordinances.

Annual report.

31. (*1*) The annual report of the University shall be prepared under the direction of the Executive Council, which shall include, among other matters, the steps taken by the University towards the fulfilment of its objects and shall be submitted to the Court on or after such date as may be prescribed by the Statutes and the Court shall consider the report in its annual meeting.

(*2*) The Court shall submit the annual report to the Visitor along with its comments, if any.

(*3*) A copy of the annual report, as prepared under sub-section (*1*), shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

Accounts and audit.

32. (*1*) The annual accounts and balance sheet of the University shall be prepared under the directions of the Executive Council and shall once at least every year, and at intervals of not more than fifteen months, be audited by the Comptroller and Auditor-General of India or by such persons as he may authorise in this behalf.

(*2*) A copy of the annual accounts together with the audit report thereon shall be submitted to the Court and the Visitor along with the observations of the Executive Council.

(*3*) Any observations made by the Visitor on the annual accounts shall be brought to the notice of the Court and the observations of the Court, if any, shall, after being considered by the Executive Council, be submitted to the Visitor.

(*4*) A copy of the annual accounts together with the audit report as submitted to the Visitor, shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

(*5*) The audited annual accounts after having been laid before both Houses of Parliament shall be published in the Gazette of India.

Furnishing returns, etc.

33. The University shall furnish to the Central Government such returns or other information with respect to its property or activities as the Central Government may, from time to time, require.

Conditions of service of employees.

34. (*1*) Every employee of the University shall be appointed under a written contract, which shall be lodged with the University and a copy of which shall be furnished to the employee concerned.

(*2*) Any dispute arising out of the contract between the University and any employee shall, at the request of the employee, be referred to a Tribunal of Arbitration consisting of one member appointed by the Executive Council, one member nominated by the employee concerned and an umpire appointed by the Visitor.

(*3*) The decision of the Tribunal shall be final and no suit shall lie in any civil court in respect of the matters decided by the Tribunal.

(*4*) Every request made by the employee under sub-section (*2*), shall be deemed to be a submission to arbitration upon the terms of this section within the meaning of the Arbitration and Conciliation Act, 1996.

26 of 1996.

(*5*) The procedure for regulating the work of the Tribunal shall be prescribed by the Statutes.

35. (*1*) Any student or candidate for an examination whose name has been removed from the rolls of the University by the orders or resolution of the Vice-Chancellor, Discipline Committee or Examination Committee, as the case may be, and who has been debarred from appearing at the examinations of the University for more than one year, may, within ten days of the date of receipt of such orders or copy of such resolution by him, appeal to the Executive Council and the Executive Council may confirm, modify or reverse the decision of the Vice-Chancellor or the Committee, as the case may be.

Procedure of appeal and arbitration in disciplinary cases against students.

(*2*) Any dispute arising out of any disciplinary action taken by the University against a student shall, at the request of such student, be referred to a Tribunal of Arbitration and the provisions of sub-sections (*2*), (*3*), (*4*) and (*5*) of section 34 shall, as far as may be, apply to a reference made under this sub-section.

36. Every employee or student of the University or of an Institution maintained by the University or admitted to its privileges shall, notwithstanding anything contained in this Act, have a right to appeal within such time as may be prescribed by the Statutes, to the Executive Council against the decision of any officer or authority of the University, and thereupon the Executive Council may confirm, modify or reverse the decision appealed against.

Right to appeal.

37. (*1*) The University shall constitute for the benefit of its employees such provident fund or pension fund or provide such insurance schemes as it may deem fit in such manner and subject to such conditions as may be prescribed by the Statutes.

Provident and pension funds.

(*2*) Where such provident fund or pension fund has been so constituted, the Central Government may declare that the provisions of the Provident Funds Act, 1925, shall apply to such fund as if it were a Government provident fund.

19 of 1925.

38. If any question arises as to whether any person has been duly appointed or elected as, or is entitled to be, a member of any authority or other body of the University, the matter shall be referred to the Visitor whose decision thereon shall be final.

Disputes as to constitution of University authorities and bodies.

39. All casual vacancies among the members, other than *ex officio* members, of any authority or other body of the University shall be filled, as soon as may be, by the person or body who appoints, elects or co-opts the member whose place has become vacant and person appointed, elected or co-opted to a casual vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he fills would have been member.

Filling of casual vacancies.

40. No act or proceedings of any authority or other body of the University shall be invalid merely by reason of the existence of a vacancy or vacancies among its members.

Proceedings of University authorities or bodies not invalidated by vacancies.

41. No suit or other legal proceeding shall lie against any officer or other employee of the University for anything which is in good faith done or intended to be done in pursuance of any of the provisions of this Act, the Statutes or the Ordinances.

Protection of action taken in good faith.

1 of 1872.

42. Notwithstanding anything contained in the Indian Evidence Act, 1872 or in any other law for the time being in force, a copy of any receipt, application, notice, order, proceeding or resolution of any authority or other body of the University, or any other document in possession of the University, or any entry in any register duly maintained by the University, if certified by the Registrar, shall be received as *prima facie* evidence of such receipt,

Mode of proof of University record.

application, notice, order, proceeding, resolution or document or the existence of entry in the register and shall be admitted as evidence of the matters and transactions therein where the original thereof would, if produced, have been admissible in evidence.

Power to remove difficulties.

43. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Act.

(*2*) Every order made under sub-section (*1*) 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 order or both Houses agree that the order should not be made, the order 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 order.

Statutes, Ordinances and Regulations to be published in the Official Gazette and to be laid before Parliament.

44. (*1*) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette.

(*2*) Every Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation.

(*3*) The power to make Statutes, Ordinances or Regulations shall include the power to give retrospective effect, from a date not earlier than the date of commencement of this Act, to the Statute, Ordinance or Regulations or any of them but no retrospective effect shall be given to any Statute, Ordinance or Regulation so as to prejudicially affect the interests of any person to whom such Statute, Ordinance or Regulation may be applicable.

Transitional provisions.

45. (*1*) Notwithstanding anything contained in this Act and the Statutes,—

(*a*) the first Chancellor and the first Vice-Chancellor shall be appointed by the Central Government in such manner and on such conditions as may be deemed fit and each of the said officers shall hold office for such term, not exceeding five years, as may be specified by the Central Government;

(*b*) the first Registrar and the first Finance Officer shall be appointed by the Central Government and each of the said officers shall hold office for a term of three years;

(*c*) the first Court and the first Executive Council shall consist of not more than thirty-one members and fifteen members, respectively, who shall be nominated by the Central Government and shall hold office for a term of three years;

(*d*) the first Academic Council shall consist of not more than thirty-one members, who shall be nominated by the Central Government and shall hold office for a term of three years:

Provided that if any vacancy occurs in the above-mentioned offices or authorities, the same shall be filled by appointment or nomination, as the case may be, by the Central Government, and the person so appointed or nominated shall hold office for so long as the officer or member in whose place he is appointed or nominated would have held office if such vacancy had not occurred.

(*2*) Till such time as the first Ordinances are not made under sub-section (*2*) of section 29, in respect of the matters that are to be provided for by the Ordinances under this Act and Statutes, the relevant provisions of the Statutes and the Ordinances made immediately before the commencement of this Act under the provisions of the Uttar Pradesh State Universities Act, 1973 shall be applicable insofar as they are not inconsistent with the provisions of this Act and the Statutes.

President's Act 10 of 1973.

46. (*1*) In the Uttar Pradesh State Universities Act, 1973,—

Amendment of President's Act 10 of 1973.

(*a*) the word "Allahabad", except in clause (*b*) of sub-section (*2*) of section 12, sub-section (*1*) of section 31B, clause (*b*) of sub-section (*1*) of section 74, clause (*j*) of sub-section (*3*) of section 74, and entries relating to Serial No. 5 in the Schedule, wherever it occurs, shall be omitted;

(*b*) in the Schedule, Serial No. 2 and the entries relating thereto shall be omitted.

(*2*) Notwithstanding such omission,—

(*a*) all appointments made, orders issued, degrees and other academic distinctions conferred, diplomas and certificates awarded, privileges granted, or other things done (including the registration of graduates) under the Uttar Pradesh State Universities Act, 1973, shall be deemed to have been respectively made, issued, conferred, awarded, granted or done under the corresponding provisions of this Act and, except as otherwise provided by or this Act or the Statutes, continue in force unless and until they are superseded by any order made under this Act or the Statutes; and

President's Act 10 of 1973.

(*b*) all proceedings of Selection Committees for the appointment or promotion of teachers that took place before the commencement of this Act and all actions of the Executive Council in respect of the recommendations of such Selection Committees where no orders of appointment on the basis thereof were passed before the commencement of this Act shall, notwithstanding that the procedure for selection has been modified by this Act, be deemed to have been valid but further proceeding in connection with such pending selections shall be taken in accordance with the provisions of this Act and be continued from the stage where they stood immediately before such commencement, except if the concerned authorities take, with the approval of the Visitor, a decision to the contrary.

THE SCHEDULE

(*see* section 28)

THE STATUTES OF THE UNIVERSITY

The Chancellor.

1. (*1*) The Chancellor shall be appointed by the Visitor from a panel of not less than three persons recommended by the Executive Council from amongst persons of eminence in the academic or public life of the country:

Provided that if the Visitor does not approve of any of the persons so recommended, he may call for fresh recommendations from the Executive Council.

(*2*) The Chancellor shall hold office for a term of five years and shall not be eligible for re-appointment:

Provided that notwithstanding the expiry of his term of office the Chancellor shall continue to hold office until his successor enters upon his office.

The Vice-Chancellor.

2. (*1*) The Vice-Chancellor shall be appointed by the Visitor from a panel of not less than three persons who shall be recommended by a Committee as constituted under clause (*2*):

Provided that if the Visitor does not approve of any of the persons included in the panel, he may call for an extended or a fresh panel.

(*2*) The Committee referred to in clause (*1*) shall consist of three persons, out of whom two shall be nominated by the Executive Council and one by the Visitor and the nominee of the Visitor shall be the convener of the Committee:

Provided that none of the members of the Committee shall be an employee of the University or an institution maintained by, or admitted to the privileges of, the University or a member of any authority of the University.

(*3*) The Vice-Chancellor shall be a whole-time salaried officer of the University.

(*4*) The Vice-Chancellor shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier, and he shall not be eligible for re-appointment:

Provided that notwithstanding the expiry of the said period of five years, he shall continue in office until his successor is appointed and enters upon his office:

Provided further that the Visitor may direct any Vice-Chancellor after his term has expired, to continue in office for such period, not exceeding a total period of one year, as may be specified by him or till his successor is appointed and enters upon his office, whichever is earlier.

(*5*) The emoluments and other conditions of service of the Vice-Chancellor shall be as follows:—

(*i*) the Vice-Chancellor shall be paid a monthly salary and allowances, other than house rent allowance, at the rates fixed by the Central Government from time to time and he shall be entitled, without payment of rent, to use a furnished residence throughout his term of office and no charge shall fall on the Vice-Chancellor in respect of the maintenance of such residence;

(*ii*) the Vice-Chancellor shall be entitled to such terminal benefits and allowances as may be fixed by the Central Government from time to time:

Provided that where an employee of the University, or a college or an institution maintained by, or admitted to the privileges of, the University, or of any other University or any college or institution maintained by or admitted to the privileges of, such other University, is appointed as the Vice-Chancellor, he may be allowed to continue to contribute to any

provident fund of which he is a member and the University shall contribute to the account of such person in that provident fund at the same rate at which the person had been contributing immediately before his appointment as the Vice-Chancellor:

Provided further that where such employee had been member of any pension scheme, the University shall make the necessary contribution to such scheme;

(*iii*) the Vice-Chancellor shall be entitled to travelling allowance at such rates as may be fixed by the Executive Council;

(*iv*) the Vice-Chancellor shall be entitled to leave on full pay at the rate of thirty days in a calendar year and the leave shall be credited to his account in advance in two half-yearly instalments of fifteen days each on the first day of January and July every year:

Provided that if the Vice-Chancellor assumes or relinquishes charge of the office of the Vice-Chancellor during the currency of a half year, the leave shall be credited proportionately at the rate of two and-a-half days for each completed month of service;

(*v*) in addition to the leave referred to in sub-clause (*iv*), the Vice-Chancellor shall also be entitled to half-pay leave at the rate of twenty days for each completed year of service, and half-pay leave may also be availed of as commuted leave on full pay on medical certificate:

Provided that when such commuted leave is availed of, twice the amount of half-pay leave shall be debited against half-pay leave due.

(*6*) If the office of the Vice-Chancellor becomes vacant due to death, resignation or otherwise, or if he is unable to perform his duties due to ill-health or any other cause, the Pro-Vice-Chancellor shall perform the duties of the Vice-Chancellor:

Provided that if the Pro-Vice-Chancellor is not available, the senior most Professor shall perform the duties of the Vice-Chancellor until a new Vice-Chancellor assumes office or until the existing Vice-Chancellor resumes the duties of his office, as the case may be.

Powers and duties of the Vice-Chancellor.

3. (*1*) The Vice-Chancellor shall be *ex officio* Chairman of the Executive Council, the Academic Council and the Finance Committee and shall, in the absence of the Chancellor, preside at the Convocations held for conferring degrees and at meetings of the Court.

(*2*) The Vice-Chancellor shall be entitled to be present at, and address, any meeting of any authority or other body of the University, but shall not be entitled to vote thereat unless he is a member of such authority or body.

(*3*) It shall be the duty of the Vice-Chancellor to see that this Act, the Statutes, the Ordinances and the Regulations are duly observed and he shall have all the powers necessary to ensure such observance.

(*4*) The Vice-Chancellor shall have all the powers necessary for the proper maintenance of discipline in the University and he may delegate any such powers to such person or persons as he deems fit.

(*5*) The Vice-Chancellor shall have the power to convene or cause to be convened the meetings of the Executive Council, the Academic Council and the Finance Committee.

Pro-Vice-Chancellor.

4. (*1*) The Pro-Vice-Chancellor shall be appointed by the Executive Council on the recommendation of the Vice-Chancellor:

Provided that where the recommendation of the Vice-Chancellor is not accepted by the Executive Council, the matter shall be referred to the Visitor who may either appoint the person recommended by the Vice-Chancellor or ask the Vice-Chancellor to recommend another person to the Executive Council:

Provided further that the Executive Council may, on the recommendation of the Vice-Chancellor, appoint a Professor to discharge the duties of a Pro-Vice-Chancellor in addition to his own duties as a Professor.

(*2*) The term of office of a Pro-Vice-Chancellor shall be such as may be decided by the Executive Council but it shall not in any case exceed five years or until the expiration of the term of office of the Vice-Chancellor, whichever is earlier:

Provided that a Pro-Vice-Chancellor whose term of office has expired shall be eligible for re-appointment:

Provided further that, in any case, a Pro-Vice-Chancellor shall retire on attaining the age of sixty-five years:

Provided also that a Pro-Vice-Chancellor shall, while discharging the duties of the Vice-Chancellor under clause (*6*) of Statute 1, continue in office notwithstanding the expiration of his term of office as Pro-Vice-Chancellor, until the Vice-Chancellor resumes office or a new Vice-Chancellor assumes office, as the case may be.

(*3*) The emoluments and other terms and conditions of service of a Pro-Vice-Chancellor shall be such as may be prescribed by the Ordinances.

(*4*) The Pro-Vice-Chancellor shall assist the Vice-Chancellor in respect of such matters as may be specified by the Vice-Chancellor in this behalf, from time to time, and shall also exercise such powers and perform such duties as may be assigned or delegated to him by the Vice-Chancellor.

Deans of Faculties.

5. (*1*) Every Dean of Faculty shall be appointed by the Vice-Chancellor from amongst the Professors in the Faculty by rotation in the order of seniority for a period of three years:

Provided that in case there is only one Professor or no Professor in a Faculty, the Dean shall be appointed, for the time being, from amongst the Professor, if any, and the Readers in the Faculty by rotation in the order of seniority:

Provided further that in the case of a Faculty comprising a University College, the Principal of such University College shall be the *ex officio* Dean of the Faculty.

(*2*) When the office of the Dean is vacant or when the Dean is, by reason of illness, absence or any other cause, unable to perform duties of his office, the duties of the office shall be performed by the senior-most Professor or Reader, as the case may be, in the Faculty.

(*3*) The Dean shall be the *ex officio* Chairman of the Board of the Faculty and shall be responsible for the conduct and maintenance of the standards of teaching and research in the Faculty and shall have such other functions as may be prescribed by the Ordinances.

(*4*) The Dean shall have the right to be present and to speak at any meeting of the Boards of Studies or Committees of the Faculty, but shall not have the right to vote thereat unless he is a member thereof.

(*5*) Notwithstanding anything contained in clause (*1*), every teacher serving as Dean of a Faculty immediately before the appointed day, shall continue as such up to the date on which he would have continued as Dean if the Act had not been enacted and thereafter the Dean of the concerned Faculty shall be appointed in accordance with the provisions of clause (*1*) above.

The Registrar.

6. (*1*) The Registrar shall be appointed by the Executive Council on the recommendation of a Selection Committee constituted for the purpose and shall be a whole-time salaried officer of the University.

(*2*) He shall be appointed for a term of five years and shall be eligible for re-appointment.

(*3*) The emoluments and other terms and conditions of service of the Registrar shall be such as may be prescribed by the Ordinances:

Provided that the Registrar shall retire on attaining the age of sixty-two years:

Provided further that a Registrar shall, notwithstanding his attaining the age of sixty-two years, continue in office until his successor is appointed and enters upon his office or until the expiry of a period of one year, whichever is earlier.

(*4*) When the office of the Registrar is vacant or when the Registrar is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(*5*) (*a*) The Registrar shall have power to take disciplinary action against such of the employees, excluding teachers and other academic staff, as may be specified in the order of the Executive Council and to suspend them pending inquiry, to administer warnings to them or to impose on them the penalty of censure or the withholding of increment:

Provided that no such penalty shall be imposed unless the person has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(*b*) An appeal shall lie to the Vice-Chancellor against any order of the Registrar imposing any of the penalties specified in sub-clause (*a*).

(*c*) In a case where the inquiry discloses that a punishment beyond the power of the Registrar is called for, the Registrar shall, upon the concluding of the inquiry, make a report to the Vice-Chancellor along with his recommendations:

Provided that an appeal shall lie to the Executive Council against an order of the Vice-Chancellor imposing any penalty.

(*6*) The Registrar shall be *ex officio* Secretary of the Court, the Executive Council and the Academic Council, but shall not be deemed to be a member of any of these authorities.

(*7*) It shall be the duty of the Registrar—

(*a*) to be the custodian of the records, the common seal and such other property of the University as the Executive Council shall commit to his charge;

(*b*) to issue all notices convening meetings of the Court, the Executive Council, and the Academic Council, the college development council and of any Committees appointed by those authorities;

(*c*) to keep the minutes of all the meetings of the Court, the Executive Council and the Academic Council and of any Committees appointed by those authorities;

(*d*) to conduct the official correspondence of the Court, the Executive Council and the Academic Council;

(*e*) to arrange for and superintend the examinations of the University in the manner prescribed by the Ordinances;

(*f*) to supply to the Visitor copies of the agenda of the meetings of the authorities of the University as soon as they are issued and the minutes of such meetings;

(*g*) to represent the University in suits or proceedings by or against the University, sign powers of attorney and verify pleadings or depute his representative for the purpose; and

(*h*) to perform such other duties as may be specified in the Statutes, the Ordinances or the Regulations or as may be required from time to time by the Executive Council or the Vice-Chancellor.

The Finance Officer.

7. (*1*) The Finance Officer shall be appointed by the Executive Council on the recommendations of a Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.

(*2*) The Finance Officer shall be appointed for a term of five years and shall be eligible for re-appointment.

(*3*) The emoluments and other terms and conditions of service of the Finance Officer shall be such as may be prescribed by the Ordinances:

Provided that the Finance Officer shall retire on attaining the age of sixty years:

Provided further that the Finance Officer shall, notwithstanding his attaining the age of sixty years, continue in office until his successor is appointed and enters upon his office or until the expiry of a period of one year, whichever is earlier.

(*4*) When the office of the Finance Officer is vacant or when the Finance Officer is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(*5*) The Finance Officer shall be *ex officio* Secretary of the Finance Committee, but shall not be deemed to be a member of such Committee.

(*6*) The Finance Officer shall —

(*a*) exercise general supervision over the funds of the University and shall advise it as regards its financial policy; and

(*b*) perform such other financial functions as may be assigned to him by the Executive Council or as may be prescribed by the Statutes or the Ordinances.

(*7*) Subject to the control of the Executive Council, the Finance Officer shall—

(*a*) hold and manage the property and investments of the University including trust and endowed property;

(*b*) ensure that the limits fixed by the Executive Council for recurring and non-recurring expenditure for a year are not exceeded and that all moneys are expended on the purpose for which they are granted or allotted;

(*c*) be responsible for the preparation of annual accounts and the budget of the University and for their presentation to the Executive Council;

(*d*) keep a constant watch on the state of the cash and bank balances and on the state of investments;

(*e*) watch the progress of the collection of revenue and advise on the methods of collection employed;

(*f*) ensure that the registers of buildings, land, furniture and equipment are maintained up-to-date and that stock-checking is conducted, of equipment and other consumable materials in all offices, Departments, University Institutes, Centres and Specialised Laboratories;

(*g*) bring to the notice of the Vice-Chancellor unauthorised expenditure and other financial irregularities and suggest disciplinary action against persons at fault; and

(*h*) call for from any office, Department, University Institute, independent Centre, Specialised Laboratory or User Facility maintained by the University any information or returns that he may consider necessary for the performance of his duties.

(*8*) Any receipt given by the Finance Officer or the person or persons duly authorised in this behalf by the Executive Council for any money payable to the University shall be sufficient discharge for payment of such money.

8. (*1*) The Court shall consist of the following members, namely:— The Court.

(*a*) *Ex officio Members*

(*i*) the Chancellor;

(*ii*) the Vice-Chancellor;

(*iii*) the Pro-Vice-Chancellor, if any;

(*iv*) the members of the Executive Council other than the Vice-Chancellor, the Pro-Vice-Chancellor and the Deans of Faculties;

(*v*) the Deans of Faculties;

(*vi*) the Finance Officer;

(*vii*) the Dean of Research and Development, in case he is not a member under any other provision of this sub-clause;

(*viii*) the Dean of College Development, in case he is not a member under any other provision of this sub-clause;

(*ix*) the Librarian;

(*x*) such Heads of Departments, Directors of University Institutes, Directors of Constituent Institutes and Heads of Centres which are not comprised in any University Institute, as are not members under any other provision of this sub-clause; and

(*xi*) two Principals of Constituent Colleges, to be selected by rotation in the order of length of substantive service as Principals.

(*b*) *Representatives of the academic staff*

(*i*) five Professors, three Readers and three Lecturers from among the University appointed teachers of the Faculties, to be selected by rotation in the order of seniority;

(*ii*) one Professor, one Reader and one Lecturer from among the University recognised teachers of the University Colleges, to be selected by rotation in the order of seniority;

(*iii*) two Professors, two Readers and two Lecturers from among the teachers of the University Institutes, to be selected by rotation in the order of seniority;

(*iv*) two Professors, one Reader and one Lecturer from among the University recognised teachers of the Constituent Institutes, to be selected by rotation in the order of seniority; and

(*v*) six persons from among the University recognised teachers of the Constituent Colleges, to be selected by rotation in the order of seniority, of whom at least two shall be Lecturers.

(*c*) *Representatives of Students*

one student from each group of subjects assigned to the Faculties who, having secured the highest marks in that group of subjects at the preceding degree examination of the University, is pursuing a course of study for a Post-graduate degree in the same group of subjects in the University or in a college or institution maintained by the University or admitted to the privileges of the University:

Provided that a representative of students shall no longer continue as such representative on the termination of his enrolment as a student.

(*d*) *Representatives of Registered Graduates*

ten representatives of the registered Graduates, not being persons in the service or students of the University or an institution maintained by or admitted to the privileges of the University or a member of the management of such institution, to be co-opted by the Court in accordance with the procedure laid down in the Regulations.

(*e*) *Representatives of Parliament*

(*i*) three representatives of Parliament, two to be elected by the Lok Sabha from amongst its own members, in such manner as the Speaker may direct, and one to be elected by the Rajya Sabha from amongst its own members, in such manner as the Chairman may direct:

Provided that consequent upon a Member of Parliament becoming a Minister or Speaker/Deputy Speaker, Lok Sabha or Deputy Chairman, Rajya Sabha, his election to the Court shall be deemed to have been terminated.

(*f*) *Nominees of the Visitor, the Chief Rector and the Chancellor*

(*i*) seven persons representing learned professions and special interests, including representatives of Industry, Commerce, Labour and Agriculture, to be nominated by the Visitor;

(*ii*) two eminent educationists, to be nominated by the Chief Rector; and

(*iii*) three persons of distinction in public life, to be nominated by the Chancellor.

(*2*) The term of office of the members of the Court under sub-clauses (*a*), (*b*), (*e*) and (*f*) of clause (*1*) shall be three years and under sub-clauses (*c*) and (*d*) thereof shall be one year.

(*3*) An annual meeting of the Court shall be held on a date to be fixed by the Executive Council unless some other date has been fixed by the Court in respect of any year.

(*4*) At the annual meeting of the Court, a report on the working of the University during the previous year, together with a statement of the receipts and expenditure, the balance sheet as audited, and the financial estimates for the next year shall be presented.

(*5*) A copy of the statement of receipts and expenditure, the balance sheet and the financial estimates referred to in clause (*4*) shall be sent to every member of the Court at least seven days before the date of the annual meeting.

(*6*) Special meetings of the Court may be convened by the Executive Council or the Vice-Chancellor or if there is no Vice-Chancellor, the Pro-Vice-Chancellor or if there is no Pro-Vice-Chancellor, by the Registrar.

(*7*) Twenty-five members of the Court shall form a quorum for a meeting of the Court.

The Executive Council.

9. (*1*) The Executive Council shall consist of the following members, namely :—

(*a*) the Vice-Chancellor;

(*b*) the Pro-Vice-Chancellor, if any;

(*c*) three Deans of Faculties, to be selected by rotation in the order in which the Faculties are enumerated in clause (*1*) to Statute 14;

(*d*) one Director of a Constituent Institute, to be selected by rotation in the order of length of substantive service as such Director;

(*e*) one Principal of a Constituent College, to be selected by rotation in the order of length of substantive service as such Principal;

(*f*) two Professors, two Readers and two Lecturers from among the University appointed teachers, to be selected by rotation in the order of seniority;

(g) one person from among the University recognised teachers of University Colleges, to be selected by rotation in the order of seniority;

(h) two persons from among the University recognised teachers of Constituent Institutes, to be selected by rotation in the order of seniority, of whom at least one shall be a Lecturer;

(i) three persons from among the University recognised teachers of Constituent Colleges, to be selected by rotation in the order of seniority, of whom at least one shall be a Lecturer;

(j) four persons to be nominated by the Visitor;

(k) one person of academic eminence to be nominated by the Chief Rector; and

(l) one person of academic eminence to be nominated by the Chancellor.

(*2*) The term of office of members of the Executive Council under sub-clauses (*c*) to (*g*) of clause (*1*) shall be two years, and of members under sub-clauses (*h*) to (*j*) thereof shall be three years.

(*3*) No person shall continue to be a member of the Executive Council in more than one capacity, and whenever a person becomes such member in more than one capacity, he shall within two weeks thereof intimate to the Registrar in writing as to the capacity in which he desires to be such member and vacate the other seat, failing which the seat held by him earlier in point of time shall be deemed to have been vacated.

(*4*) Seven members of the Executive Council shall form a quorum for a meeting of the Executive Council.

Powers and functions of the Executive Council.

10. (*1*) The Executive Council shall have the power of management and administration of the revenues and property of the University and the conduct of all administrative affairs of the University not otherwise provided for.

(*2*) Subject to the provisions of the Act, the Statutes and the Ordinances, the Executive Council shall, in addition to all other powers vested in it, have the following powers, namely:—

(*i*) to create teaching and other academic posts, to determine the number and emoluments of such posts and to define the duties and conditions of service of Professors, Readers, Lecturers and other academic staff:

Provided that no action shall be taken by the Executive Council in respect of the number and qualifications of teachers and other academic staff otherwise than after consideration of the recommendations of the Academic Council;

(*ii*) to appoint such Professors, Readers, Lecturers and other academic staff, as may be necessary, and the Directors of University Institutes and Heads of independent Centres on the recommendation of the Selection Committee constituted for the purpose and to fill up temporary vacancies therein;

(iii) to recognise persons as University recognised teachers in the manner prescribed by the Ordinances;

(*iv*) to create administrative, ministerial and other necessary posts (including Chairs) and to make appointments thereto in the manner prescribed by the Ordinances;

(*v*) to grant leave of absence to any salaried officer of the University other than the Vice-Chancellor, and to make necessary arrangements for the discharge of the functions of such officer during his absence;

(*vi*) to regulate and enforce discipline among employees in accordance with the Statutes and the Ordinances;

(*vii*) to manage and regulate the finances, accounts, investments, property, business and all other administrative affairs of the University and for that purpose to appoint such agents as it may think fit;

(*viii*) to fix limits on the total recurring and the total non-recurring expenditure for a year on the recommendation of the Finance Committee;

(*ix*) to invest any money belonging to the University, including any unapplied income, in such stocks, funds, share or securities, from time to time as it may think fit or in the purchase of immovable property in India, with the like powers of varying such investment from time to time;

(*x*) to transfer or accept transfers of any movable or immovable property on behalf of the University;

(*xi*) to provide buildings, premises, furniture and apparatus and other means needed for carrying on the work of the University;

(*xii*) to enter into, vary, carry out and cancel contracts on behalf of the University;

(*xiii*) to entertain, adjudicate upon, and if thought fit, to redress any grievances of the employees and students of the University who may, for any reason, feel aggrieved;

(*xiv*) to appoint examiners and moderators and, if necessary, to remove them, and to fix their fees, emoluments and travelling and other allowances, after consulting the Academic Council;

(*xv*) to select a common seal for the University and provide for the custody and use of such seal;

(*xvi*) to make such special arrangements as may be necessary for the residence and discipline of women students;

(*xvii*) to institute fellowships, scholarships, studentships, medals and prizes;

(*xviii*) to provide for the appointment of Visiting Professors, Emeritus Professors, Consultants and Scholars and determine the terms and conditions of such appointments; and

(*xix*) to exercise such other powers and perform such other duties as may be conferred or imposed on it by the Act or the Statutes.

The Academic Council.

11. (*1*) The Academic Council shall consist of the following members, namely:—

(*a*) the Vice-Chancellor;

(*b*) the Pro-Vice-Chancellor, if any;

(*c*) the Deans of the Faculties;

(*d*) the Dean of Research and Development;

(*e*) the Dean of Students Welfare;

(*f*) the Dean of College Development;

(*g*) the Librarian;

(*h*) such Heads of Departments, Directors of University Institutes and Heads of Centres not comprised in any University Institute, as are not members under sub-clauses (*b*) to (*f*):

Provided that where a subject assigned to any Faculty is not placed under any Department, the Chairman of the Board of Studies of the subject shall be a member of

the Academic Council in case he is not already a member under sub-clauses (*b*) to (*g*);

(*i*) one Professor, one Reader and one Lecturer from each Faculty, selected by rotation in the order of seniority of Professors, Readers or Lecturers, as the case may be, of the concerned Faculty;

(*j*) the Directors of Constituent Institutes;

(*k*) one Professor (not being Director) of each Constituent Institute, selected by rotation in the order of seniority;

(*l*) two Principals of Constituent Colleges, selected by rotation in the order of length of substantive service as Principal;

(*m*) two members of the academic staff (not being Principals) of Constituent Colleges from each group of subjects assigned to a Faculty of the University, selected by rotation in the order of seniority as such members of the academic staff of the concerned group of subjects; and

(*n*) five persons, not being persons of academic excellence in the service of the University or a college or an institution admitted to the privileges of the University, to be co-opted by the Academic Council.

(*2*) The term of office of members (other than *ex officio* members) of the Academic Council shall be three years.

(*3*) Twenty-five members of the Academic Council shall form a quorum for a meeting of the Academic Council.

Powers and functions of the Academic Council.

12. Subject to the provisions of the Act, the Statutes and the Ordinances, the Academic Council shall, in addition to all other powers vested in it, have the following powers, namely:—

(*a*) to exercise general supervision over the academic policies of the University and to give directions regarding methods of instruction, co-ordination of teaching among the Constituent Colleges, evaluation of research and maintenance and improvement of academic standards;

(*b*) to promote co-ordination between Faculties, Departments, University Institutes and independent Centres, collaboration between the University and Constituent Institutes and establish such committees, boards or schools as may be deemed necessary for these purposes;

(*c*) to consider matters of general academic interest either on its own initiative, or on a reference by a Faculty, University Institute, independent Centre or Constituent Institute or the Executive Council, and to take appropriate action thereon;

(*d*) to advise the Executive Council on all academic matters, including—

(*i*) matters relating to the examinations conducted by the University;

(*ii*) the qualifications required to be possessed by persons imparting instruction in particular subjects for the degrees of the University; and

(*iii*) matters referred to it for advice by the Executive Council;

(*e*) to consider and approve proposals submitted by the Boards of Studies through the Boards of Faculties or by University Institutes or independent Centres or Constituent Institutes in respect of courses of study and research degree programmes;

(*f*) to recommend for the consideration of the Executive Council the principles and criteria on which examiners and Inspectors for various kinds of inspection of the University Colleges, Constituent Institutes and Constituent Colleges may be appointed; and

(*g*) to frame such regulations and rules consistent with the Statutes and the Ordinances regarding the academic functioning of the University, discipline, residence, admissions, award of fellowships, scholarships, studentships, medals and prizes, fees, concessions, corporate life and attendance.

The Finance Committee.

13. (*1*) The Finance Committee shall consist of the following members, namely:—

(*i*) the Vice-Chancellor;

(*ii*) the Pro-Vice-Chancellor;

(*iii*) three persons to be nominated by the Executive Council, out of whom at least one shall be a member of the Executive Council; and

(*iv*) three persons to be nominated by the Visitor.

(*2*) Five members of the Finance Committee shall form a quorum for a meeting of the Finance Committee.

(*3*) All the members of the Finance Committee, other than *ex officio* members, shall hold office for a term of three years.

(*4*) A member of the Finance Committee shall have the right to record a minute of dissent if he does not agree with any decision of the Finance Committee.

(*5*) The Finance Committee shall meet at least thrice every year to examine the accounts and to scrutinise proposals for expenditure.

(*6*) All proposals relating to creation of posts, and those items which have not been included in the Budget, shall be examined by the Finance Committee before they are considered by the Executive Council.

(*7*) The annual accounts and the financial estimates of the University prepared by the Finance Officer shall be laid before the Finance Committee for consideration and comments and thereafter submitted to the Executive Council for approval.

(*8*) The Finance Committee shall recommend limits for the total recurring expenditure and the total non-recurring expenditure for the year, based on the income and resources of the University (which, in the case of productive works, may include the proceeds of loans).

Faculties and Departments.

14. (*1*) The University shall have the following Faculties, namely: —

(*i*) the Faculty of Arts;

(*ii*) the Faculty of Commerce;

(*iii*) the Faculty of Law;

(*iv*) the Faculty of Medicine; and

(*v*) the Faculty of Science.

(*2*) The constitution and term of office of members of the Board of each Faculty, its powers and functions and the provisions in respect of the meetings thereof shall be prescribed by the Ordinances:

Provided that the first Board of each Faculty shall be nominated by the Executive Council and shall hold office for a period of one year.

(*3*) The Faculty of Arts shall consist of the following Departments, namely:—

(*i*) Ancient History, Culture and Archaeology;

(*ii*) Anthropology;

(*iii*) Arabic and Persian;

(*iv*) Education;

(*v*) English and Modern European Languages;

(*vi*) Geography;

(*vii*) Hindi and Modern Indian Languages;

(*viii*) Journalism and Mass Communication;

(*ix*) Medieval and Modern History;

(*x*) Music and Performing Arts;

(*xi*) Philosophy;

(*xii*) Physical Education;

(*xiii*) Political Science;

(*xiv*) Psychology;

(*xv*) Sanskrit; Pali, Prakrit and Oriental Languages;

(*xvi*) Urdu; and

(*xvii*) Visual Arts.

(*4*) The Faculty of Commerce shall consist of the following Departments, namely:—

(*i*) Commerce and Business Administration; and

(*ii*) Economics.

(*5*) The Faculty of Law shall consist of the following Department, namely:—

Law.

(*6*) The Faculty of Medicine shall consist of the following Departments, namely:—

(*i*) Anaesthesia;

(*ii*) Anatomy;

(*iii*) Cardiology;

(*iv*) Ear, Nose and Throat;

(*v*) Forensic Medicine;

(*vi*) Medicine;

(*vii*) Microbiology;

(*viii*) Obstetrics and Gynaecology;

(*ix*) Ophthalmology;

(*x*) Orthopaedics;

(*xi*) Paediatrics;

(*xii*) Pathology and Bacteriology;

(*xiii*) Pharmacy;

(*xiv*) Pharmacology;

(*xv*) Physiology;

(*xvi*) Radiology;

(*xvii*) Social and Preventive Medicine;

(*xviii*) Surgery; and

(*xix*) Tuberculosis.

(*7*) The Faculty of Science shall consist of the following Departments, namely:—

(*i*) Botany;

(*ii*) Bio-Chemistry;

(*iii*) Chemistry;

(*iv*) Defence and Strategic Studies;

(*v*) Earth and Planetary Sciences;

(*vi*) Electronics and Communication;

(*vii*) Home Science;

(*viii*) Mathematics;

(*ix*) Physics;

(*x*) Statistics; and

(*xi*) Zoology.

(*8*) Each Department shall be headed by a Head of the Department, whose manner of appointment, term of office and functions shall be prescribed by the Ordinances.

(*9*) Each Department shall have a Departmental Committee, the constitution, term of office of members and functions whereof shall be prescribed by the Ordinances.

(*10*) There shall be a Board of Studies for each subject, the constitution, term of office of members and functions whereof shall be prescribed by the Ordinances.

Selection Committees.

15. (*1*) There shall be Selection Committees for making recommendations to the Executive Council for appointment to the posts of Professor, Reader, Lecturer, Registrar, Finance Officer, Librarian and Directors of University Institutes and Heads of independent Centres maintained by the University.

(*2*) The Selection Committee for appointment to the posts specified in column 1 of the Table below shall consist of the Vice-Chancellor, a nominee of the Visitor and the persons specified in the corresponding entry in column 2 of the said Table:

TABLE

1		2
Professor/Reader	(i)	The Dean of the Faculty.
	(ii)	The Head of the Department.
	(iii)	Three experts in the concerned subject/field, to be appointed by the Executive Council, out of the panel recommended by the Academic Council.
Lecturer	(i)	The Dean of the Faculty/Head of the Department.
	(ii)	Three experts in the concerned subject/field, to be appointed by the Executive Council, out of the panel recommended by the Academic Council.
Registrar/Finance Officer	(i)	Two members of the Executive Council nominated by it.
	(ii)	One person not in the service of the University or an institution maintained by, or admitted to, the privileges of the University, nominated by the Executive Council.

1	2
Librarian	(i) Three persons not in the service of the University or an institution maintained by, or admitted to, the privileges of the University, who have special knowledge of the subject of the Library Science/ Library Administration to be nominated by the Executive Council. (ii) One person not in the service of the University or an institution maintained by, or admitted to, the privileges of the University, nominated by the Executive Council.
Director of University Institute or Head of independent Centre maintained by the University.	Three experts in the concerned subject/field, to be appointed by the Executive Council, out of the panel recommended by the Academic Council.

Note : 1 Where the appointment is being made for an inter-disciplinary project, the head of the project shall be deemed to be the Head of the Department concerned.

Note : 2 In the case of a University Institute, the Director and in the case of an independent Centre, the Head thereof shall be deemed to be the Head of the Department concerned.

(*3*) The Vice-Chancellor, or in his absence the Pro-Vice-Chancellor, shall convene and preside at the meeting of the Selection Committee:

Provided that the meeting of the Selection Committee shall be fixed after prior consultation with, and subject to the convenience of Visitor's nominee and the experts approved by the Executive Council.

(*4*) Four members, including at least two experts, must be present to form the quorum for a meeting of the Selection Committee.

(*5*) The procedure to be followed by the Selection Committee shall be laid down in the Ordinances.

(*6*) If the Executive Council is unable to accept the recommendations made by the Selection Committee, it shall record its reasons and submit the case to the Visitor for final orders.

(*7*) Appointments to temporary posts shall be made in the manner indicated below—

(*i*) If the temporary vacancy is for duration longer than one academic session, it shall be filled on the advice of the Selection Committee in accordance with the procedure indicated in the foregoing clauses:

Provided that if the Vice-Chancellor is satisfied that in the interests of work it is necessary to fill the vacancy, the appointment may be made on a purely temporary basis on the advice of a local Selection Committee referred to in sub-clause (*ii*) for a period not exceeding six months.

(*ii*) If the temporary vacancy is for a period less than a year, an appointment to such vacancy shall be made on the recommendation of a local Selection Committee consisting of the Dean of the Faculty concerned, the Head of the Department and a nominee of the Vice-Chancellor:

Provided that if the same person holds the offices of the Dean and the Head of the Department, the Selection Committee may contain two nominees of the Vice-Chancellor.

(*iii*) No teacher appointed temporarily on the advice of a local Selection Committee shall be continued in service on such temporary employment, unless he is subsequently selected by a regular Selection Committee, for temporary or permanent appointment:

(*iv*) Where a teacher has been appointed to a Department on the recommendation of a regular Selection Committee on a temporary post, and such post subsequently becomes permanently vacant or another permanent post of the same rank and grade becomes available in the same Department, the Executive Council may appoint such teacher on permanent basis in such Department without further reference to a regular Selection Committee.

Special mode of appointment.

16. (*1*) Notwithstanding anything contained in Statute 15, the Executive Council may invite a person of high academic distinction and professional attainments to accept a post of Professor or any other equivalent academic post in the University, on such terms and conditions as it deems fit and on the person agreeing to do so appoint him to the post.

(*2*) The Executive Council may declare a person working in any other University or organisation as teacher of the University for a specified period.

(*3*) Appointments to Chairs and of Emeritus Professors shall be made by the Executive Council in accordance with the procedure laid down in the Ordinances for such tenure and on such terms and conditions as it deems fit.

(*4*) The Executive Council may appoint a person selected in accordance with the procedure laid down in Statute 15 for a fixed tenure on such terms and conditions as it deems fit.

Academic staff.

17. (*1*) The academic staff shall consist of teachers and staff employed for imparting instruction or for conducting, or assisting in the conduct of, research.

(*2*) The manner of appointment of the academic staff, other than teachers, shall be such as may be prescribed by the Ordinances.

Recognition of teachers.

18. (*1*) The qualifications of University recognised teachers shall be such as may be determined by the Ordinances.

(*2*) All applications for the recognition of teachers shall be made in such manner as may be laid down by the Regulations made by the Executive Council in that behalf.

(*3*) The Executive Council may, on a reference from the Vice-Chancellor, withdraw recognition from a teacher:

Provided that the teacher or the college or institution concerned may, within a period of thirty days from the date of the order of withdrawal, appeal against the order to the Visitor whose decision shall be final.

Committees.

19. (*1*) Any authority of the University may appoint as many standing or special Committees as it may deem fit, and may appoint to such Committees persons who are not members of such authority.

(*2*) Any Committee appointed under clause (*1*) may deal with any subject delegated to it subject to subsequent confirmation by the authority appointing it.

Terms and conditions of service and code of conduct of the teachers, etc.

20. (*1*) All the teachers and other academic staff of the University shall, in the absence of any agreement to the contrary, be governed by the terms and conditions of service and code of conduct as are specified in the Statutes, the Ordinances and the Regulations.

(*2*) The emoluments of members of the academic staff shall be such as may be prescribed by the Ordinances.

(*3*) Every teacher and other member of the academic staff of the University shall be appointed on a written contract, the form of which shall be prescribed by the Ordinances.

(*4*) A copy of every contract referred to in clause (*3*) shall be deposited with the Registrar.

21. (*1*) All the employees of the University, other than the academic staff, shall, in the absence of any contract to the contrary, be governed by the terms and conditions of service and code of conduct as are specified in the Statutes, the Ordinances and the Regulations.

Terms and conditions of service and code of conduct of other employees.

(*2*) The manner of appointment and emoluments of employees, other than the academic staff, shall be such as may be prescribed by the Ordinances.

22. (*1*) Whenever, in accordance with the Statutes, any person is to hold an office or be a member of an authority of the University by rotation according to seniority, such seniority shall be determined according to the length of continuous service of such person in his grade and in accordance with such other principles as the Executive Council may, from time to time, prescribe.

Seniority list.

(*2*) It shall be the duty of the Registrar to prepare and maintain in respect of each class of persons to whom the provisions of these Statutes apply, a complete and up-to-date seniority list in accordance with the provisions of clause (*1*).

(*3*) If two or more persons have equal length of continuous service in a particular grade or the relative seniority of any person or persons is otherwise in doubt, the Registrar may, on his own motion and shall, at the request of any such person, submit the matter to the Executive Council whose decision thereon shall be final.

(*4*) The provisions of this Statute shall not affect the *inter se* seniority of the employees working in the University before the appointed day.

23. (*1*) Where there is an allegation of misconduct against a member of the academic staff or other employee of the University, the Vice-Chancellor, in the case of such member of the academic staff, and the authority competent to appoint (hereinafter referred to as the appointing authority) in the case of other employee may, by order in writing, place such member of the academic staff or other employee, as the case may be, under suspension and shall forthwith report to the Executive Council the circumstances in which the order was made:

Removal of employees of the University.

Provided that the Executive Council may, if it is of the opinion, that the circumstances of the case do not warrant the suspension of the member of the academic staff, revoke such order.

(*2*) Notwithstanding anything contained in the terms of the contract of appointment or of any other terms and conditions of service of the employees, the Executive Council in respect of the academic staff, and the appointing authority in respect of other employees, shall have the power to remove such member of the academic staff or other employee, as the case may be, on grounds of misconduct.

(*3*) Save as aforesaid, the Executive Council, or as the case may be, the appointing authority, shall not be entitled to remove any member of the academic staff or other employee except for a good cause and after giving three months' notice or on payment of three months' salary in lieu thereof.

(*4*) No teacher, member of the academic staff or other employee shall be removed under clause (*2*) or clause (*3*) unless he has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(*5*) The removal of a member of the academic staff or other employee shall take effect from the date on which the order of removal is made:

Provided that where the teacher, member of the academic staff or other employee is under suspension at the time of his removal, such removal shall take effect from the date on which he was placed under suspension.

(*6*) Notwithstanding anything contained in the foregoing provisions of this Statute, a teacher, member of the academic staff or other employee may resign,—

(*a*) if he is a permanent employee, only after giving three months' notice in writing to the Executive Council or the appointing authority, as the case may be, or by paying three months' salary in lieu thereof;

(*b*) if he is not a permanent employee, only after giving one month's notice in writing to the Executive Council or, as the case may be, the appointing authority or by paying one month's salary in lieu thereof:

Provided that such resignation shall take effect only on the date on which the resignation is accepted by the Executive Council or the appointing authority, as the case may be.

The Librarian.

24. There shall be a Librarian of the University, who shall be appointed by the Executive Council on the recommendations of the Selection Committee constituted for the purpose and shall exercise such powers and perform such duties as may be prescribed by Ordinances.

Promotion of research, development and consultancy and extension services.

25. There shall be a Dean of Research and Development to assist the Vice-Chancellor in the planning and co-ordination of research, development and consultancy and extension services in the University, who shall be appointed from amongst the Professors in the manner prescribed by the Ordinances.

Honorary degrees.

26. (*1*) The Executive Council may, on the recommendation of the Academic Council and by a resolution passed by a majority of not less than two-thirds of the members present and voting, make proposals to the Visitor for the conferment of honorary degrees:

Provided that in case of emergency, the Executive Council may, on its own motion, make such proposals.

(*2*) The Executive Council may, by a resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw, with the previous sanction of the Visitor, any honorary degree conferred by the University.

Withdrawal of degrees, etc.

27. The Executive Council may, by a special resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw a degree or academic distinction conferred on, or any certificate or diploma granted to, any person by the University for good and sufficient cause:

Provided that no such resolution shall be passed until a notice in writing has been given to that person calling upon him to show cause within such time as may be specified in the notice why such a resolution should not be passed and until his objections, if any, and any evidence he may produce in support of them, have been considered by the Executive Council.

Maintenance of discipline amongst students of the University.

28. (*1*) All powers relating to the maintenance of discipline and disciplinary action in relation to the students of the University shall vest in the Vice-Chancellor.

(*2*) There shall be a Proctor of the University to assist the Vice-Chancellor in the exercise of the powers referred to in clause (*1*), who shall be appointed by the Executive Council from amongst the Professors and Readers in the manner prescribed by the Ordinances.

(*3*) The Vice-Chancellor may delegate all or any of the powers referred to in clause (*1*), as he deems proper, to the Proctor and to such other officers as he may specify in this behalf.

(*4*) Without prejudice to the generality of the powers referred to in clause (*1*), the Vice-Chancellor may, in exercise of such powers, by order, direct that any student or students be expelled or rusticated, for a specified period, or be not admitted for a stated period to a course or courses of study in the University or an institution maintained by or admitted to the privileges of the University, or be punished with fine for an amount to be specified in the order, or be debarred from taking an examination or examinations conducted by the University,

for one or more years, or that the results of the student or students concerned in the examination or examinations in which he or they have appeared be cancelled.

(*5*) The Deans of Faculties, Heads of Departments and Centres, Directors of University Institutes and Constituent Institutes and Principals of University Colleges and Constituent Colleges shall have the authority to exercise all such disciplinary powers over the students in their respective Faculties, Departments, independent Centres, University Institutes, Constituent Institutes, University Colleges and Constituent Colleges, as may be necessary for the proper conduct of the work thereof.

(*6*) Without prejudice to the powers of the Vice-Chancellor and the Deans, Heads, Directors and Principals specified in clause (*5*), detailed rules of discipline and proper conduct shall be made by the University, and such Deans, Heads, Directors and Principals may also make such supplementary rules as they deem necessary for the purposes stated therein.

(*7*) At the time of admission, every student shall be required to sign a declaration to the effect that he submits himself to the disciplinary jurisdiction of the Vice-Chancellor and other authorities of the University.

Maintenance of discipline among Students of institutions admitted to the privileges of the University.

29. All powers relating to discipline and disciplinary action in relation to students of an institution admitted to the privileges of the University, shall vest in the Director or Principal, as the case may be, of the institution, in accordance with the procedure prescribed by the Ordinances.

University Institutes, independent Centres, University Colleges and Constituent Institutes.

30. (*1*) The Institutes of the University immediately before the commencement of the Act, namely:—

(*i*) The Institute of Inter-Disciplinary Studies;

(*ii*) The Institute of Professional Studies; and

(*iii*) The National Centre of Experimental Mineralogy and Petrology,

shall continue as University Institutes and the Centre of Behavioural and Cognitive Sciences shall continue as an independent Centre of the University, and all matters relating thereto shall be provided for by the Ordinances.

(*2*) The Institute of Correspondence Courses and Continuing Education shall continue as a temporary self-financing University Institute, and all matters relating thereto shall be provided for by the Ordinances.

(*3*) The manner of establishing University Institutes, Centres and University Colleges maintained by the University and other matters relating to them shall be prescribed by the Ordinances.

(*4*) The following shall be the University Colleges, namely:—

The Motilal Nehru Medical College and Swarup Rani Nehru Hospital, Allahabad.

(*5*) The following shall be the Constituent Institutes, namely:—

(*i*) The Govind Ballabh Pant Social Science Institute, Allahabad;

(*ii*) The Harish Chandra Research Institute of Mathematics and Mathematical Physics, Allahabad; and

(*iii*) The Kamala Nehru Post-graduate Medical Institute, Allahabad.

(*6*) The admission of institutions to the privileges of the University as Constituent Institutes and University Colleges and other matters relating to Constituent Institutes and University Colleges shall be prescribed by the Ordinances.

Constituent Colleges.

31. (*1*) The following shall be the Constituent Colleges, namely:—

(*i*) Allahabad Degree College, Allahabad;

(*ii*) Arya Kanya Degree College, Allahabad;

(*iii*) Chaudhary Mahadeo Prasad Degree College, Allahabad;

(*iv*) Ewing Christian College, Allahabad;

(*v*) Iswar Saran Degree College, Allahabad;

(*vi*) Hamidia Girls Degree College, Allahabad;

(*vii*) Jagat Taran Girls Degree College, Allahabad;

(*viii*) K. P. Training College, Allahabad;

(*ix*) Rajarshi Tandon Girls Degree College, Allahabad;

(*x*) Sanwal Dass Sadan Lal Khanna Girls Degree College, Allahabad; and

(*xi*) Shyama Prasad Mukherji Government Degree College, Allahabad.

(*2*) Matters relating to the constitution of the management, the powers of the Vice-Chancellor to issue directions to, and to enforce his orders against, the management, the conditions for the continuance, enlargement and withdrawal of the privileges of Constituent Colleges and the grant to and withdrawal from them of the autonomous status shall be prescribed by the Ordinances:

Provided that every Constituent College shall be required to undergo the process of assessment by a visiting Peer Team of the National Assessment and Accreditation Council, set up under section 12 (*ccc*) of the University Grants Commission Act, 1956, and accreditation by the said Council within a period of three years from the date of the commencement of the Act. 3 of 1956.

(*3*) Where under the provisions of the Uttar Pradesh State Universities Act, 1973 a Constituent College had been granted permission by the predecessor University to impart instruction for a Post-graduate degree other than the degree of Bachelor of Laws or to exercise the privileges of an Autonomous College, such permission shall cease to have effect upon the expiry of the academic year immediately following the academic year during which the Act has commenced or of the period for which such permission had been granted by the predecessor University, whichever is earlier, without prejudice to the right of the Constituent College concerned to apply afresh for such permission in accordance with the provisions of the Statutes and the Ordinances. President's Act 10 of 1973.

(*4*) There shall be constituted, by Ordinances, a College Development Council to monitor and promote the academic functioning and development of the Constituent Colleges.

(*5*) The College Development Council shall be headed by the Dean of College Development, who shall be appointed by the Executive Council from among the Professors of the University in the manner prescribed by the Ordinances.

Convocations.

32. Convocations of the University for the conferring of degrees or for other purposes shall be held in such manner as may be prescribed by the Ordinances.

33. Where no provision is made for a President or Chairman to preside over a meeting of any authority of the University or any Committee of such authority or when the President or Chairman so provided for is absent, the members present shall elect one from among themselves to preside at such meeting. Acting Chairman of meetings.

34. Any member, other than an *ex officio* member, of the Court, the Executive Council, the Academic Council or any other authority of the University or any Committee of such authority may resign by letter addressed to the Registrar and the resignation shall take effect as soon as such letter is received by the Registrar. Resignation.

35. (*1*) A person shall be disqualified for being chosen as, and for being, a member of any of the authorities of the University,— Disqualifications.

(*i*) if he is of unsound mind;

(*ii*) if he is an undischarged insolvent;

(*iii*) if he has been convicted by a court of law of an offence involving moral turpitude and sentenced in respect thereof to imprisonment for not less than six months.

(*2*) If any question arises as to whether a person is or had been subjected to any of the disqualifications mentioned in clause (*1*), the question shall be referred to the Visitor and his decision shall be final and no suit or other proceeding shall lie in any civil court against such decision.

36. Notwithstanding anything contained in the Statutes, a person who is not ordinarily resident in India shall not be eligible to be an officer of the University or a member of any authority of the University. Residence condition for membership and office.

37. Notwithstanding anything contained in the Statutes, a person who holds any post in the University or is a member of any authority or body of the University in his capacity as a member of a particular authority or body or as the holder of a particular appointment shall hold such office or membership only for so long as he continues to be a member of that particular authority or body or the holder of that particular appointment, as the case may be. Membership of authorities by virtue of membership of other bodies.

38. The provisions in respect of the registration of graduates and the maintenance of the register of Registered Graduates shall be prescribed by the Ordinances. Registered Graduates.

39. (*1*) There shall be a Dean of Students Welfare to co-ordinate the measures for promoting the welfare of the students of the University, who shall be appointed by the Executive Council from among the Professors and Readers of the University in the manner prescribed by the Ordinances. Dean and Board of Students Welfare.

(*2*) There shall be constituted in the University, a Board of Students Welfare, the constitution, term of office of members and functions whereof shall be prescribed by the Ordinances.

40. (*1*) The first Ordinances made under sub-section (*2*) of section 29 may be amended, repealed or added to at any time by the Executive Council in the manner specified in the following sub-sections. Ordinances, how made.

(*2*) No Ordinance in respect of the matters enumerated in sub-section (*1*) of section 29 shall be made by the Executive Council unless a draft of such Ordinance has been proposed by the Academic Council.

(*3*) The Executive Council shall not have power to amend any draft of any Ordinance proposed by the Academic Council under clause (*2*), but may reject the proposal or return the draft to the Academic Council for re-consideration, either in whole or in part, together with any amendment which the Executive Council may suggest.

(*4*) Where the Executive Council has rejected or returned the draft of an Ordinance proposed by the Academic Council, the Academic Council may consider the question afresh and in case the original draft is reaffirmed by a majority of not less than two-thirds of the members present and voting and more than half the total number of members of the Academic Council, the draft may be sent back to the Executive Council which shall either adopt it or refer it to the Visitor whose decision shall be final.

(*5*) Every Ordinance made by the Executive Council shall come into effect immediately.

(*6*) Every Ordinance made by the Executive Council shall be submitted to the Visitor within two weeks from the date of its adoption.

(*7*) The Visitor shall have the power to direct the University to suspend the operation of any Ordinance.

(*8*) The Visitor shall inform the Executive Council about his objection to the Ordinance referred to in clause (*7*) and may, after receiving the comments of the University, either withdraw the order suspending the Ordinance or disallow the Ordinance, and his decision shall be final.

Regulations.

41. (*1*) The authorities of the University may make Regulations consistent with the Act, the Statutes and the Ordinances for the following matters, namely:—

(*i*) laying down the procedure to be observed at their meetings and the number of members required to form a quorum;

(*ii*) providing for all matters which are required by the Act, the Statutes or the Ordinances to be prescribed by Regulations;

(*iii*) providing for all other matters solely concerning such authorities or committees appointed by them and not provided for by the Act, the Statutes or the Ordinances.

(*2*) Every authority of the University shall make Regulations providing for the giving of notice to the members of such authority of the dates of meeting and of the business to be considered at meetings and for the keeping of a record of the proceedings of meetings.

(*3*) The Executive Council may direct the amendment in such manner as it may specify of any Regulation made under the Statutes or the annulment of any such Regulation.

Delegation of Powers.

42. Subject to the provisions of the Act and the Statutes, any officer or authority of the University may delegate his or its powers to any other officer or authority or person under his or its respective control and subject to the condition that overall responsibility for the exercise of the powers so delegated shall continue to vest in the officer or authority delegating such powers.

THE BIHAR VALUE ADDED TAX ACT, 2005

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SECTIONS

SECTIONS

THE BIHAR VALUE ADDED TAX ACT, 2005

No. 27 OF 2005

[23rd *June*, 2005.]

An Act to consolidate and amend the law relating to levy of tax on sales or purchases of goods in the State of Bihar and to provide for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the Bihar Value Added Tax Act, 2005.

(*2*) It shall extend to the whole of the State of Bihar.

(*3*) It shall be deemed to have come into force on the 1st day of April, 2005.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "Assessing Authority" means any of the authorities referred to in section 10 who is directed under sub-section (*2*) of that section to exercise or perform all or any of the powers and functions conferred on an Assessing Authority under this Act;

(*b*) "Assistant Commercial Taxes Officer" means an Assistant Commercial Taxes Officer appointed under sub-section (*1*) of section 10;

(*c*) "Assistant Commissioner of Commercial Taxes" means an Assistant Commissioner of Commercial Taxes and Additional Assistant Commissioner of Commercial Taxes appointed under sub-section (*1*) of section 10;

(*d*) "business" includes,—

(*i*) any trade, commerce, manufacture or any adventure or concern in the nature of trade, commerce, manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern;

(*ii*) any transaction of sale or purchase in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern; and

(*iii*) any transaction in connection with, or incidental or ancillary to, the commencement or closure of such business;

(*e*) "capital goods" means plant, machinery and equipment used in trade or manufacturing of goods;

(*f*) "casual trader" means a person, who, whether as principal, agent or in any other capacity undertakes occasional transactions in the nature of business involving buying, selling, supply or distribution of goods or conducting any exhibition-cum-sale in the State of Bihar, whether for cash, deferred payment, commission, remuneration or other valuable consideration;

(*g*) "Commercial Taxes Officer" means a Commercial Taxes Officer appointed under sub-section (*1*) of section 10;

(*h*) "Commissioner" means the Commissioner of Commercial Taxes appointed under sub-section (*1*) of section 10 or Additional Commissioner of Commercial Taxes and any other officer upon whom the State Government may, by notification, confer all or any of the powers and duties of the Commissioner under this Act;

(*i*) "dealer" means any person who, whether regularly or otherwise, in the course of business, buys, sells, supplies, distributes or does anything incidental to such buying, selling, supplying or distributing of goods, directly or indirectly, whether for cash, or for deferred payment or for commission, remuneration or other valuable consideration and includes—

(*A*) a local authority;

(*B*) a Hindu undivided family;

(*C*) a company, or any society (including a co-operative society), club, firm, association of persons or body of individuals, whether incorporated or not, which carries on such business;

(*D*) a society (including a co-operative society), club, firm or association which buys goods from, or sells, supplies or distributes goods to its members;

(*E*) an industrial, commercial, banking or trading undertaking, whether or not, of the Central Government or of any of the State Governments or of a local authority;

(*F*) a casual trader;

(*G*) a commission agent, broker, factor, a *del credere* agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of the principal.

Explanation.— Every person who acts as an agent on behalf of a dealer residing outside the State of Bihar and buys, sells, supplies or distributes goods in the State or acts on behalf of such dealer as—

(*a*) a commission agent, broker, factor, a *del credere* agent, an auctioneer or any other mercantile agent, by whatever name called; or

(*b*) an agent for handling goods or documents of title to goods; or

(*c*) an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or payment; or

(*d*) a local branch of a firm or company situated outside the State,

shall be deemed to be a dealer for the purposes of this Act;

(*j*) "declared goods" means goods declared under section 14 of the Central Sales Tax Act, 1956 to be of special importance in inter-State trade or commerce;

74 of 1956.

(*k*) "Deputy Commissioner of Commercial Taxes" means the Deputy Commissioner of Commercial Taxes or Additional Deputy Commissioner of Commercial Taxes appointed under sub-section (*1*) of section 10;

(*l*) "goods" means all kinds of movable property including livestock, computer software, any electronic chip used for the purpose of storing or transmitting data or voice and all materials, commodities and articles (as such or in some other form) but excluding newspapers, electricity, actionable claims, stocks, shares or security.

Explanation.— For the purposes of this clause, materials, commodities and articles,—

(*i*) attached to or forming part of an immovable property which are agreed to be severed under the contract of sale; or

(*ii*) sold or supplied as such or in some other form in the execution of works contract, lease or hire purchase,

shall be deemed to be goods within the meaning of this clause;

(*m*) "goods carrier" means a motor vehicle, vessel, boat, animal and any form of conveyance used for carrying goods;

(*n*) "Government" means the Government of the State of Bihar;

(*o*) "gross turnover" means,—

(*i*) for the purposes of levy of tax on sales, in respect of sale of goods, aggregate of sale prices received or receivable by a dealer on sales and includes sale of goods made outside the State of Bihar or in the course of inter-State trade or commerce or export but does not include sale price of goods which have borne the incidence of tax on purchases under sections 4 and 5;

(*ii*) for the purposes of levy of tax on purchase, aggregate of purchase prices paid or payable by a dealer during any given period in respect of purchase of goods or class or description of goods which are liable to tax under sections 4 and 5; and

(*iii*) for the purposes of section 3, the aggregate of the amounts under sub-clauses (*i*) and (*ii*) above.

Explanation.— For the purposes of this clause, the amount received by a dealer on account of price variation or price escalation in respect of sale or supply of goods shall be deemed to form part of gross turnover of the financial year during which it is actually received;

(*p*) "importer" means a dealer who brings any goods into the State of Bihar or to whom any goods are despatched from any place outside the State of Bihar;

(*q*) "input" means goods (excluding goods specified in Schedule IV) purchased in the course of business—

(*a*) for re-sale;

(*b*) for use in manufacture of goods including packing materials;

(*c*) for use as capital goods as defined in clause (*e*);

(*r*) "input tax" means the amount paid or payable by a registered dealer, by way of tax under this Act, in respect of purchase of any taxable goods;

(*s*) "Inspector" means an Inspector of Commercial Taxes appointed under sub-section (*3*) of section 10;

(*t*) "month" means a calendar month;

(*u*) "notification" means a notification published in the Official Gazette;

(*v*) "output tax" means the tax charged or chargeable in respect of sale or supply of goods made by a registered dealer;

(*w*) "place of business" means any place where a dealer, either usually or for the time being, manufactures, sells or purchases goods or keeps accounts of stocks, manufactures, sales or purchases, execution of works contracts, hire purchase contracts and lease contracts or any other place where business activity takes place and includes—

(*i*) the place of business of an agent, in case of a dealer carrying on business through an agent; or

(*ii*) any place or building in which a person carrying on a business, keeps any of his books of account, documents, stocks or other things, relating to his business;

(*x*) "prescribed authority" means the authority prescribed by the rules made under this Act to exercise powers conferred under different provisions and perform such functions as may be conferred by or under this Act;

(*y*) "prescribed" means prescribed under the rules made under this Act;

(*z*) "purchase price" means the amount paid or payable by a dealer as a valuable consideration in respect of purchase of goods and includes—

(*i*) any amount charged for anything done by the vendor in respect of the goods at the time of, or before, the delivery thereof;

(*ii*) transport costs or freight, if any;

(*iii*) trade commission, if any, by whatever name called;

(*iv*) clearing, forwarding and handling charges, if any;

(*v*) insurance charges, if any;

(*vi*) taxes or duties under any law for the time being in force (other than tax paid or payable under this Act) by whatever name called, if any;

(*vii*) cost of packing, if any; and

(*viii*) the amount paid or payable by the purchaser by way of non-refundable deposit, whether by way of a separate agreement or not, in connection with or incidental or ancillary to, the said purchase of goods;

(*za*) "quarter" means the quarter ending on the 30th June, 30th September, 31st December and 31st March and the expression "quarterly" shall be construed accordingly;

(*zb*) "registered dealer" means a dealer in possession of a valid certificate of registration granted to him under section 19 or under the provisions of the Bihar Finance Act, 1981, as it stood before its repeal by section 94; Bihar Act 5 of 1981.

(*zc*) "sale" with all its grammatical variations and cognate expressions means any transfer of property in goods for cash or deferred payment or for other valuable consideration and includes—

(*i*) a transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;

(*ii*) a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

(*iii*) a delivery of goods on hire purchase or any system of payment by instalments;

(*iv*) a transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

(*v*) a supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;

(*vi*) a supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration,

and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and purchase of those goods by the person to whom such transfer, delivery or supply is made;

(*zd*) "sale price" means the amount payable to a dealer as valuable consideration for the sale or supply of any goods and includes—

(*i*) any amount charged for anything done by the vendor in respect of the goods at the time of, or before, the delivery thereof;

(*ii*) transport costs or freight, if any;

(*iii*) trade commission, if any, by whatever name called;

(*iv*) clearing, forwarding and handling charges, if any;

(*v*) insurance charges, if any;

(*vi*) taxes or duties levied under any law for the time being in force (other than tax paid or payable under this Act) by whatever name called, if any;

(*vii*) cost of packing, if any; and

(*viii*) the amount received or receivable by the seller by way of non-refundable deposit, whether by way of a separate agreement or not, in connection with or incidental to or ancillary to, the said sale of goods;

Explanation I.— Where goods are sold on hire purchase or any system of payment by instalments, the sale price of such goods shall be inclusive of insurance charges, interest and hire charges and such other charges related to hire purchase or any system of payment by instalments.

Explanation II.—Where goods are sold by way of transfer of right to use such goods, the sale price thereof shall be the amount of valuable consideration received or receivable by the transferor for such transfer;

(*ze*) "tax" means the tax leviable and payable under this Act;

(*zf*) "taxable goods" means all goods in respect of which tax is payable under section 14;

(*zg*) "Tribunal" means the Tribunal constituted under sub-section (*1*) of section 9;

(*zh*) "works contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration, the construction, fitting out, improvement or repair of any building, road, bridge or other immovable or movable property;

(*zi*) "year" means the financial year.

CHAPTER II

INCIDENCE OF TAX

Bihar Act 5 of 1981.

Charge of tax.

3. (*1*) Every dealer who is registered under the Bihar Finance Act, 1981, as it stood before its repeal by section 94, shall be liable, on or after the commencement of this Act, to pay tax under this Act on sale or purchase, made by him.

(*2*) Every dealer, to whom sub-section (*1*) does not apply, shall be liable to pay tax on sale or purchase, as the case may be, from the date on which his gross turnover, during a period not exceeding twelve months, first exceeded five lakh rupees.

(*3*) Notwithstanding anything contained in sub-section (*1*) or sub-section (*2*) but subject to the other provisions of this Act, every dealer,—

(*a*) being an importer or a manufacturer; or

43 of 1961.

(*b*) who is required to file a return under the Income-tax Act, 1961; or

4 of 1884. Bihar and Orissa Act 2 of 1915. 23 of 1940. 10 of 1955. 67 of 1957.

(*c*) who holds any licence under the Explosives Act, 1884, or the Bihar Excise Act, 1915, or the Drugs and Cosmetics Act, 1940, or the Essential Commodities Act, 1955 or the Mines and Minerals (Development and Regulation) Act, 1957; or

1 of 1956. 74 of 1956.

(*d*) being a corporation, constituted under any law for the time being in force or a company incorporated under the Companies Act, 1956, or, is registered under the Central Sales Tax Act, 1956; or

Bihar Act 16 of 1960.

(*e*) whose place of business is located inside the market yard established under the Bihar Agriculture Produce Market Act, 1960; or

(*f*) who fulfils the following two conditions, namely:—

(*i*) uses a telephone in his place of business or has a mobile telephone; and

(*ii*) the receipts or payments of whose business, either wholly or in part, are transacted through any bank,

shall be liable to pay tax on sale or purchase, as the case may be, with effect from the date of the first sale of any taxable goods made by him.

(*4*) Every dealer who has become liable to pay tax under sub-sections (*1*), (*2*) and (*3*) shall, subject to the provisions of sub-section (*5*), cease to be so liable after the expiry of twelve consecutive months from the date he either closes or discontinues his business or entirely transfers his business to another person.

(*5*) A registered dealer shall, within a period of twelve consecutive months, pay tax on the stock of goods remaining with him on the date with effect from which he closes or discontinues his business:

Provided that the Commissioner may, after recording the reasons, extend the period of twelve consecutive months if the goods are held in stock beyond the said period of twelve months because of reasons beyond the control of the dealer.

(*6*) Notwithstanding anything contained in sub-section (*1*) or sub-section (*2*) or sub-section (*3*), where any person who, is, or was, less than six months earlier, a member of the partnership firm, concern or Hindu undivided family, which is, or was, less than six months earlier, liable to pay tax, starts a new business, either singly or jointly with other persons, or joins other business, partnership firm or concern, tax as aforesaid, shall likewise be payable on sales and purchases made from such business, partnership firm or concern, on and from the date the person starts or joins it, unless the liability in respect of such business, partnership firm or concern has arisen from an earlier date under the said sub-sections.

(*7*) The tax for each year or any part thereof, may, with the previous approval of the Commissioner, be estimated and collected in advance, in the manner prescribed, during a year, in such instalments as may be fixed by the prescribed authority.

(*8*) For the purposes of sub-section (*7*), the prescribed authority may require the dealer to furnish an advance estimate of his taxable turnover for that year or any part thereof and may provisionally determine the amount of tax payable by the dealer in respect of the year or any part thereof and thereupon the dealer shall pay the amount so determined by such date as may be fixed by such authority.

Levy of purchase tax.

4. Subject to the provisions of sections 6 and 7, every dealer liable to pay tax under section 3, who purchases goods in circumstances in which no tax on sales is payable or has been paid on the sale price of such goods and either consumes such goods in the manufacture of other goods for sale or otherwise disposes of such goods in any manner other than by way of sale in the State or sale in the course of inter-State trade or commerce, shall be liable to pay tax on the purchase price of such goods at the same rate at which it would have been leviable on the sale price of such goods under section 14.

Liability to pay purchase tax on certain purchases.

5. Where a dealer purchases any taxable goods from any person within the State of Bihar, and such person is not a registered dealer and the said goods are used as capital assets anytime after such purchase, there shall be levied, a tax on the purchase price of such purchases at the rate at which tax on sales is leviable on the said goods.

Non-levy of tax in certain cases.

6. (*1*) No tax shall be payable under this Act on sales or purchases of goods which have taken place—

(*a*) in the course of inter-State trade or commerce;

(*b*) outside the State of Bihar;

(*c*) in the course of import of goods into, or, export of goods out of, the territory of India.

(*2*) The provisions of the Central Sales Tax Act, 1956 shall apply for determining when a sale or purchase of goods shall be deemed to have taken place in any of the ways mentioned in clause (*a*) or clause (*b*) or clause (*c*) of sub-section (*1*). 74 of 1956.

Exemptions.

7. No tax shall be payable on sale or purchase of goods specified in Schedule I.

Burden of proof.

8. The burden of proving that any sale or purchase effected by a dealer is not liable to tax under section 6 or section 7 or sub-section (*2*) of section 13, as the case may be, or that he is eligible for an input tax credit under sections 16 and 17 shall be on the dealer.

CHAPTER III

TRIBUNAL AND TAXING AUTHORITIES

9. (*1*) Subject to such rules, as may be prescribed, the State Government shall, by a notification published in the Official Gazette, constitute a Tribunal to be called the Commercial Tax Tribunal consisting of a Chairperson and two other Members to exercise all the powers and perform all the functions conferred by or under this Act or any other law for the time being in force upon such a Tribunal: Tribunal.

Provided that till the Tribunal is constituted under this Act, the Tribunal constituted under the Bihar Finance Act, 1981, as it stood before its repeal by section 94, shall be deemed to be the Commercial Tax Tribunal constituted under this Act and shall exercise all the powers and perform all the functions conferred by or under this Act or any other law for the time being in force. Bihar Act 5 of 1981.

(*2*) The Chairperson of the Tribunal shall be a retired High Court Judge, not exceeding sixty-five years of age, or a judicial officer of the rank of a District Judge.

(*3*) One of the other two Members shall be an officer of the Commercial Taxes Department of the State Government not below the rank of Joint Commissioner and the third Member shall be a person—

(*a*) who has, for at least ten years, been in the practice of accountancy as a chartered accountant under the Chartered Accountants Act, 1949 or as a registered accountant under any law formerly in force or partly as a registered accountant and partly as a chartered accountant; or 38 of 1949.

(*b*) who is or has been an officer of the Indian Audit and Accounts Service not below the rank of Deputy Accountant-General; or

(*c*) who is a Government servant, whether serving or retired having experience of at least four years in the administration of accounts or financial management in the State Government or public sector undertaking.

(*4*) (*a*) The State Government may, if it considers expedient to do so, set up by a notification, one or more additional benches of the Tribunal at such places and having jurisdiction over such area as may be specified in the notification.

(*b*) It shall consist of such Member or Members, as may be specified in the notification, possessing such qualifications as are specified in sub-sections (*2*) and (*3*):

Provided that if a judicial officer is appointed to such an additional bench, he shall be an officer not below the rank of an Additional District Judge.

(*5*) Any vacancy in the membership of the Tribunal shall be filled up by the State Government as soon as possible.

(*6*) During the vacancy in the post of the Chairperson pending the appointment of a permanent Chairperson, the Government may appoint one of the remaining members to act as the Chairperson.

(*7*) Any person appointed as a member of the Tribunal shall ordinarily hold office for a period of three years:

Provided that in case a retired High Court Judge is appointed as the Chairperson or any other Government servant is appointed as a Member, after his superannuation to the Tribunal, the terms and conditions of service (including his pay and allowances) shall be such as may be prescribed.

(*8*) (*a*) The functions of the Tribunal shall be exercised by a bench to be constituted by the Chairperson consisting of one or two or three members.

(*b*) The nature of cases to be disposed of by either of these benches shall be under the discretion of the Chairperson:

Provided that a bench consisting of only one Member or two Members may in its discretion refer a case to a larger bench of two or three Members, as the case may be.

(*9*) (*a*) Where an application is heard by all the three Members of the Tribunal and the Members are divided in opinion on any point or points, such point or points shall be decided in accordance with the opinion of the majority:

Provided that if the post of any one of the Members is vacant such points shall be decided in accordance with the opinion of the Chairperson.

(*b*) Where an application is heard by a bench consisting of two Members, whether it consists of the Chairperson or not, and the Members are divided in opinion on any point or points, such point or points shall be referred to a bench consisting of all the three Members.

(*10*) (*a*) The Members of the Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

(*b*) No Member shall accept any other paid employment outside the duties of his office during the term of his membership of the Tribunal.

(*11*) The Tribunal shall, with the previous sanction of the State Government, make regulations consistent with the provisions of this Act and the rules made thereunder, for regulating its procedure and other matters incidental to the disposal of its business and publish such regulations in the Official Gazette.

(*12*) The Members of the Tribunal shall, ordinarily be appointed for a period of three years from the date of their appointment:

Provided that the period of appointment may be reduced or extended by the State Government.

(*13*) The Chairperson or any other Member may, by notice in writing under his hand addressed to the State Government, resign his office:

Provided that the Chairperson or any other Member shall, unless he is permitted by the State Government to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(*14*) The Chairperson or any other Member of the Tribunal shall not be removed from his office except by an order by the State Government on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the High Court, in which the Chairperson or any other member concerned has been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges.

(*15*) The State Government may, by rules, regulate the procedure for the investigation of misbehaviour or incapacity of the Chairperson or any other Member.

Taxing Authorities and Inspectors.

10. (*1*) There shall be the following classes of authorities to be appointed by the State Government, for carrying out the purposes of this Act, namely:—

(*a*) Commissioner of Commercial Taxes;

(*b*) Senior Joint Commissioner of Commercial Taxes;

(*c*) Joint Commissioner of Commercial Taxes;

(*d*) Deputy Commissioner of Commercial Taxes;

(*e*) Assistant Commissioner of Commercial Taxes;

(*f*) Commercial Taxes Officer;

(*g*) Assistant Commercial Taxes Officer.

(*2*) The authorities appointed under sub-section (*1*) shall, within such areas or in respect of such transactions falling within an area as the State Government may, by notification specify, exercise such powers as may be conferred and perform such duties as may be imposed, by or under this Act.

(*3*) The Commissioner may appoint such number of Inspectors of Commercial Taxes as may be necessary to assist any of the authorities appointed under sub-section (*1*) and the Inspectors so appointed shall, within such areas exercise powers under sub-sections (*1*) and (*2*) of section 56 and perform such other functions in the execution of this Act in those areas as may be prescribed or as the Commissioner may, by general or special order, assign to them and such assignment may be subject to such conditions and restrictions as may be specified in the order.

(*4*) All persons appointed under sub-section (*1*) or sub-section (*3*) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

(*5*) The Commissioner may, at any stage, direct transfer of a proceeding under section 27 or section 28 or section 31 or section 32 or section 33 or section 72 in respect of any dealer from the prescribed authority to another of the same or higher rank appointed under sub-section (*1*) and where such direction is given by the Commissioner the authority to whom the proceeding is transferred shall proceed to dispose it of as if it had been initiated by the said authority, irrespective of the local limits of its jurisdiction; such transfer shall not render necessary the re-issue of any notice already issued before the transfer and the authority to whom the proceeding is transferred may, in its discretion, continue it from the stage at which it was left by the authority from whom it was transferred.

(*6*) For smooth functioning of the office, it shall be lawful for the Deputy Commissioner or the Assistant Commissioner in-charge of a circle to allot work and proceedings amongst the officers posted in the circle, as the case may be, and it may include transfer of a proceeding from one officer to another posted in the same office and exercising concurrent jurisdiction.

(*7*) The Commissioner may, from time to time, issue such orders, instructions and directions as he may deem fit, to the authorities subordinate to him, for carrying out the purposes of this Act, and such authorities shall observe and follow such orders, instructions and directions of the Commissioner:

Provided that no such orders, instructions and directions shall be issued—

(*i*) so as to require any authority to pass a particular order or to dispose of a particular case in a particular manner; or

(*ii*) so as to interfere with the discretion of the Appellate authorities in a particular case:

Provided further that if the Commissioner is of the opinion that it is necessary in the public interest so to do, he may cause such orders, instructions and directions to be published and circulated for general information.

Protection of action taken in good faith.

11. No suit, prosecution or other legal proceeding shall lie against any servant of the Government or any officer or authority appointed under section 10 or section 86 of this Act for anything which is in good faith done or intended to be done in pursuance or rules made thereunder.

Power to issue summons and examine on oath.

12. (*1*) The Tribunal constituted under section 9, or the Commissioner or any officer or authority appointed under section 10 or section 86 shall, for carrying out the purposes of this Act, have all the powers of a Civil Court under the Code of Civil Procedure, 1908 and in particular in respect of the following matters, namely:— 5 of 1908.

(*a*) to summon and enforce attendance of any person, including any officer of a banking company, and examine him on oath or affirmation;

(*b*) to compel the production of documents or accounts and to impound and retain them;

(*c*) to issue commissions for the examination of witness.

(*2*) Every proceeding under this Act before the Tribunal, shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code. 45 of 1860.

CHAPTER IV

RATE OF TAX AND POINT OF LEVY

Point or points in series of sales at which sales tax shall be levied.

13. (*1*) (*a*) Subject to the provisions of sections 16 and 17, tax on sale of goods (other than goods specified in Schedule IV) shall be levied at each point in a series of sales in the State of Bihar by a dealer liable to pay tax under this Act.

(*b*) Where the tax is levied at each point of sale, the tax payable by a dealer at any point shall be the amount arrived at after deducting, the input tax credit specified under section 16 or section 17, from the tax computed at that point of sale.

(*2*)(*a*) The tax on sales, in respect of goods specified in Schedule IV, shall be levied at the first point of their sale in the State of Bihar by a dealer and subsequent sales of the same goods in the State of Bihar shall not be levied to tax, if the dealer making the subsequent sale produces before the prescribed authority the original copy of the cash memo, or invoice or bill issued to him and files a true and complete declaration in the form and in the manner prescribed.

(*b*) The declaration referred to in clause (*a*) shall be issued by the selling dealer to the purchasing dealer not later than the 30th day of September of the year following the year to which such sales relate.

(*3*) If upon information, the prescribed authority has reasons to believe that the selling dealer has, without reasonable cause, failed to issue to the purchasing dealer the declaration referred to in sub-section (*2*), he shall, after giving the selling dealer a reasonable opportunity of being heard, direct that the selling dealer shall pay, by way of penalty, a sum of rupees five thousand per month for every month of default or the amount of tax involved, whichever is less.

Rate of tax.

14. (*1*) Tax shall be payable on the sale price of—

(*a*) the goods specified in the Schedule II, at the rate of one per cent.;

(*b*) the goods specified in the Schedule III, at the rate of four per cent.;

(*c*) the goods specified in the Schedule IV, at the rate not exceeding fifty per cent. but not less than twenty per cent., as the State Government may, subject to such conditions and restrictions, by notification, specify;

(*d*) any other goods, not specified in the Schedules I, II, III and IV, at the rate of twelve and a-half per cent.

(*2*) The State Government may, by notification, alter any Schedule to this Act.

Compounding of tax liability in certain cases.

15. (*1*) Notwithstanding anything to the contrary contained in the Act, the State Government may, by notification and subject to such conditions and restrictions as may be prescribed, permit any class of registered dealers, whose gross turnover does not exceed the limit specified in the notification to pay, in lieu of the tax payable by him, an amount calculated at such rate, not exceeding four per cent. of his taxable turnover, as may be specified in the notification:

Provided that no such permission shall be granted to a manufacturer or a person who imports any goods from any place outside the State of Bihar for the purpose of his business:

Provided further that the amount so specified shall be in addition to any tax that may be payable by the dealer under section 4.

(*2*) The dealers to whom the provisions of sub-section (*1*) apply shall—

(*a*) not charge any tax on the sale of goods specified in Schedule I;

(*b*) not charge tax in excess of the rate specified in the notification issued under sub-section (*1*); and

(*c*) not be entitled to issue tax invoices in respect of sales made by them.

(*3*) If the Assessing Authority has reasons to believe that the dealer was not eligible to pay tax at a rate specified under sub-section (*1*), the Assessing Authority shall, without prejudice to any action which is or may be taken under section 81, impose a penalty equivalent to three times of the amount of tax arrived at after applying the rate, specified under section 14, to the gross turnover of the dealer after deducting the value of sales under section 6:

Provided that no order under this sub-section shall be passed without giving the dealer a reasonable opportunity of being heard.

Input tax credit.

16. (*1*) Subject to the provisions of this Act, an input tax credit as provided in this section shall be claimed by a registered dealer, subject to such conditions and restrictions as may be prescribed, on sales of goods in the following circumstances, namely: —

(*a*) when a registered dealer purchases any input within the State of Bihar from another registered dealer after paying him the tax as specified under section 14, he shall claim credit of the input tax in the manner prescribed, if the goods are sold within the State or in the course of inter-State trade and commerce;

(*b*) when a registered dealer —

(*i*) purchases any input within the State from another registered dealer after paying him the tax under section 14, or

(*ii*) purchases any input and pays tax on such purchase under section 4 of the Act,

and consumes such goods in the manufacture of any goods mentioned in clause (*a*), (*b*) and (*d*) of section 14, he shall claim credit of the said input tax in the manner prescribed, if the goods so manufactured are sold within the State of Bihar or in the course of inter-State trade and commerce;

(*c*) when a registered dealer purchases any capital goods within the State from another registered dealer after paying him the tax as specified under section 14, and uses such goods in the manufacture of any goods mentioned in clauses (*a*), (*b*) and (*d*) of section 14 and sells the manufactured goods within the State of Bihar or in the course of inter-State trade or commerce, or otherwise, he shall claim and be allowed, in such manner as may be prescribed, credit of the amount of input tax;

Bihar Act 5 of 1981.

(*d*) when a registered dealer holds in stock, on the 1st day of April, 2005, such goods as have been purchased by him on or after the 1st day of April, 2004 and which have suffered the incidence of tax under the Bihar Finance Act, 1981, as it stood before its repeal by section 94 and —

(*i*) he sells such goods within the State of Bihar or in the course of inter-State trade and commerce, or

(*ii*) he consumes such goods in the manufacture of any goods mentioned in clauses (*a*), (*b*) and (*d*) of section 14 and the goods so manufactured are sold within the State of Bihar or in the course of inter-State trade and commerce,

he shall claim credit of the input tax in the manner prescribed;

(*e*) when a registered dealer purchases any input within the State of Bihar from another such dealer after paying him the tax as specified under section 14 at a rate higher than four per cent. and transfers such goods or goods manufactured from such goods to another dealer outside the State of Bihar, he shall be allowed credit of such tax in excess of four per cent. in the manner as may be prescribed:

Provided that if the claim for input tax credit under clause (*a*) or clause (*b*) or clause (*c*) or clause (*d*) or clause (*e*) for any month exceeds the output tax for the same month, such excess shall be carried forward for adjustment against the output tax of subsequent months, not being a month later than two years after the close of the year during which such excess had arisen and the amount of input tax remaining unadjusted after two years after the close of the year during which such excess had arisen shall be refunded to the dealer subject to the provisions of sections 68, 69 and 71 of this Act:

Provided further that input tax credit in respect of capital goods shall be allowed in the manner and over such period, not exceeding thirty-six months from the date of their acquisition, as may be prescribed:

Provided also that no credit of input tax shall be allowed in respect of capital assets purchased or acquired before the commencement of this Act.

(*2*) Notwithstanding anything contained in sub-section (*1*), where a registered dealer purchases any input in the circumstances mentioned in clause (*a*) or clause (*b*) or clause (*c*) or clause (*d*) of the said sub-section and,—

(*a*) he despatches such goods or the goods manufactured by consuming such goods, to a commission agent registered under this Act or transfers such goods to its branch or head office within the State of Bihar for sale, as the case may be; or

(*b*) he supplies such goods in the course of execution of a works contract to another registered dealer to whom he has let out a sub-contract, for use in the execution thereof,

the input tax credit on the sale or supply, as the case may be, of such goods shall be claimed by the registered dealer selling the goods on commission or using the goods supplied in the execution of sub-contract, as the case may be, in accordance with the provisions of sub-section (*1*), in such manner as may be prescribed.

(*3*) No input tax credit under sub-section (*1*) shall be claimed or be allowed to a registered dealer—

(*a*) in respect of goods specified in Schedule IV or such other goods as may be prescribed; or

(*b*) in respect of inputs purchased by him from another registered dealer or manufactured by him and the right wherein to use is transferred to another dealer; or

(*c*) in respect of inputs purchased from a registered dealer permitted to pay tax under the provisions of section 15; or

(*d*) in respect of inputs consumed for the manufacture of goods specified in Schedule I; or

(*e*) in respect of goods used for self consumption or as gift.

(*4*) In case the inputs or goods are used partially for the purpose specified in sub-section (*3*), the claim for input tax credit shall stand reduced to the extent they are so used.

(*5*) (*a*) No dealer shall claim an input tax credit in respect of inputs purchased unless he is in possession of an original copy of the tax invoice, signed and issued by the selling registered dealer, containing the prescribed particulars of sale.

(*b*) If the original tax invoice is lost, input tax credit shall be allowed only on the basis of a duplicate copy of the original tax invoice in the form and manner prescribed.

Exports to be zero-rated.

1 of 1956.

17. (*1*) In the case of a sale in the course of export under section 5 of the Central Sales Tax Act, 1956; or sale of any input made to any dealer in a special economic zone outside the customs territory of India; or sale (including sale outside India and Domestic Tariff Area) by an export oriented unit, there shall be no tax payable on the turnover of such sale and the person exporting the goods or selling them shall be entitled, in the manner prescribed, to a credit of input tax paid—

(*a*) on the purchase of the goods sold in the course of export (excluding sale to Domestic Tariff Area) or purchase of goods sold to any dealer in the special economic zone or sale (including sale outside India and Domestic Tariff Area) by an export oriented unit, or

(*b*) on the purchase of inputs and capital assets which have been used for the manufacture of goods sold in the course of export (excluding sale to Domestic Tariff Area) or to any dealer in the special economic zone:

Provided that the input tax credit on account of capital assets shall be allowed only to the extent and in the manner prescribed.

(*2*) The organisations specified in the Schedule V to this Act shall be entitled to claim a refund of tax paid on goods purchased in the State of Bihar, subject to such restrictions and conditions as may be prescribed and such organisation shall be entitled to a refund of the same only on an application made to the prescribed authority within such time and in such manner as may be prescribed.

Rate of tax on packing materials and containers.

18. Notwithstanding anything contained in section 14, where any goods packed in any container or packing material are sold or purchased, the container or packing material in which such goods are so packed shall be deemed to have been sold or purchased along with such goods and the tax under sections 3, 4 and 5 shall be levied on the sale or purchase of such container or packing material (whether such packing materials or containers are separately charged for or not) at the rate of tax applicable to the sale or the purchase, as the case may be, of such goods:

Provided that where the price of the goods is less than the container or packing material in which they are packed, the rate of tax specified in respect of such containers under sub-section (*1*) of section 14 shall apply.

CHAPTER V

REGISTRATION

Registration.

19. (*1*) No person liable to pay tax under section 3 or section 4, as the case may be, of this Act shall sell or purchase goods unless he has obtained and is in possession of a valid certificate of registration:

Provided that any dealer not liable to pay tax under this Act may also apply for grant of a certificate of registration.

(*2*) Every person, referred to in sub-section (*1*), shall apply for the grant of certificate of registration to the prescribed authority in the prescribed manner and the prescribed authority, shall, after verifying that the application has been duly filled in, grant certificate of registration in the manner as may be prescribed:

Bihar Act of 1981.

Provided that dealers registered under the Bihar Finance Act, 1981, as it stood before its repeal by section 94, shall be deemed to be dealers registered under this Act and such dealers shall be granted, a certificate of registration within such time and in the manner as may be prescribed and such dealers may sell or purchase goods till such time as the certificate of registration is granted to them:

Provided further that a dealer, who exclusively sells or purchases, goods mentioned in Schedule I, shall not be liable for registration.

4 of 1956.

(*3*) Every dealer registered under sub-section (*1*) of section 7 of the Central Sales Tax Act, 1956, shall apply for and obtain a certificate of registration, notwithstanding whether such dealer is not liable to pay tax under this Act.

(*4*) Where the prescribed authority, at any time after the grant of the certificate of registration, is satisfied upon an inquiry, that the particulars mentioned in the application are incorrect or the applicant has suppressed or misrepresented certain material facts, he shall, after giving the applicant an opportunity of being heard, and after recording reasons therefor, cancel the certificate of registration granted to him.

Amendment and cancellation of certificate of registration.

20. (*1*) The prescribed authority may, after considering such information as may be furnished by the dealer under section 23 or as may be otherwise received by the said authority, amend the certificate of registration of the dealer in respect of whom the information has been furnished or received.

(*2*) When—

(*a*) any registered dealer discontinues or entirely transfers his business to other persons; or

(*b*) the liability of a registered dealer to pay tax under this Act has ceased,

the dealer shall, forthwith, surrender his certificate of registration in the manner prescribed to the prescribed authority and the said authority shall cancel the certificate of registration in the manner prescribed:

Provided that, in a case covered by clause (*a*), the certificate of registration shall be deemed to be inoperative with effect from the date of discontinuance or transfer of the business and, in a case covered by clause (*b*), with effect from the date on which the dealer's liability to pay tax has ceased.

Security.

21. Where it appears necessary to the prescribed authority to do so for the proper realisation of the tax payable under this Act, he may, by an order in writing and for reasons to be recorded therein, direct a dealer to furnish such security and in such manner as may be prescribed.

Declared manager.

22. (*1*) Every dealer, who is liable to pay tax under this Act, and who is a Hindu undivided family, a firm, company or corporation or a society or club or association or who is engaged in business as a guardian or a trustee or otherwise on behalf of another person, shall furnish to the prescribed authority in the prescribed manner a declaration stating the name and prescribed particulars of the person or persons who shall be deemed to be the manager or managers of such dealer's business for the purposes of this Act.

(*2*) Every dealer shall specifically authorise his manager or officer or any other person to receive any form of declaration, make any statement, furnish any return, statement, accounts, produce documents or other evidence and any statement made, return or statement furnished, accounts, registers or documents produced or evidence given by the manager or any person authorised by him or by the dealer in this behalf, in the course of any proceeding under this Act, shall be binding on the dealer.

Furnishing of information by dealers.

23. If any person or dealer liable to pay tax under this Act—

(*a*) transfers or otherwise disposes of his business or any part thereof, whether by way of sale or otherwise, or

(*b*) acquires any business or part of any business, whether by way of purchase or otherwise, or

(*c*) effects any other change in the ownership or constitution of the business, or

(*d*) discontinues his business, or shifts his place of business, or

(*e*) changes the name, style or nature of his business or effects any change in the class or description of goods dealt in by him, or

(*f*) starts a new business or joins another business either singly or jointly with other person or persons, or

(*g*) effects any change in the particulars furnished in an application under section 19 or declaration furnished under section 22, or

(*h*) applies for or has an application made against him for insolvency or liquidation under any law for the time being in force, or

(*i*) makes a reference or has a reference made under the Sick Industrial Companies (Special Provisions) Act, 1985, 1 of 1986.

he shall, within seven days of the occurring of any of the events aforesaid, inform the prescribed authority accordingly, and, if any such dealer dies without doing so, his executor, administrator, successor-in-interest or legal representative, as the case may be, shall, within fifteen days of the dealer's death, inform the said authority accordingly.

CHAPTER VI

RETURNS, ASSESSMENT, RE-ASSESSMENT AND PAYMENT OF TAX

Returns, payment of tax, interest and penalty.

24. (*1*) Every person, being—

(*a*) a dealer, who is not registered under this Act, by a notice served in the manner prescribed by the prescribed authority;

(*b*) a registered dealer (other than a dealer permitted under section 15 to pay tax at a fixed rate in lieu of the tax payable by him),

shall furnish a true and complete return in respect of all his transactions relating to sales, purchases, receipts and despatches of goods and any other transactions prescribed specifically for each month, on or before the end of the next following month to the prescribed authority in such form and in such manner as may be prescribed.

(*2*) Without prejudice to the provisions contained in sub-section (*1*), every person, being—

(*a*) a dealer, who is not registered under this Act, by a notice served in the manner prescribed by the prescribed authority;

(*b*) a registered dealer (other than a dealer permitted under section 15 to pay tax at a fixed rate in lieu of the tax payable by him),

shall furnish a true and complete statement in respect of all his transactions relating to sales and purchases of goods and any such details as may be prescribed for each completed quarter on or before the end of the month following the end of the quarter to the prescribed authority in such form and in such manner as may be prescribed.

(*3*) Every registered dealer shall furnish to the prescribed authority, on or before the due date, a true and complete return in respect of every financial year in the form and manner prescribed.

Explanation.— In this sub-section, "due date" means—

(*a*) where the dealer is a company within the meaning of the Companies Act, 1956, the 30th day of November of the year following the year to which such return relates; 1 of 1956.

(*b*) where the dealer is a person, other than a company,—

(*i*) in a case where the accounts of the dealer are required under this Act or any other law to be audited or where the report of an accountant is required to be furnished under section 54, the 31st day of October of the year following the year to which such return relates;

(*ii*) in any other case, the 31st day of July of the year following the year to which such return relates.

(*4*) Every dealer who has been permitted to pay tax under section 15 shall file a quarterly abstract statement for each completed quarter on or before the end of the month following the end of the quarter to the prescribed authority in such form and in such manner as may be prescribed.

(*5*) If the due date prescribed for the filing of quarterly statement or monthly return or quarterly abstract statement or annual return happens to be a holiday, the next date on which the office opens shall be deemed to be the due date.

(*6*) Notwithstanding anything contained in sub-section (*1*) or sub-section (*2*), the prescribed authority may, for specific reasons to be recorded in writing, extend the date of filing such return or quarterly statement, as the case may be, subject to the condition that such an extension may be allowed only once and for a period not exceeding thirty days from the due date; but the Commissioner may allow extension beyond thirty days for reasons to be recorded in writing subject to the condition that such an extension may be allowed only once and that also for a period not exceeding three months.

(*7*) If a dealer, having furnished a monthly return under sub-section (*1*) or the quarterly statement under sub-section (*2*), discovers any omission or wrong statement therein, he may furnish a revised return or statement, as the case may be, in the form and manner prescribed to the prescribed authority at any time before the due date within the meaning of sub-section (*3*):

Provided that no such return or statement shall be taken into consideration if, upon information or otherwise and for reasons to be recorded in writing, the prescribed authority is satisfied that the return or statement originally furnished was deliberately false or that it was furnished with intent to defraud the State Government of its revenue.

(*8*) If a dealer fails to furnish the return within the time specified under sub-section (*1*) or the quarterly statement under sub-section (*2*) or the quarterly abstract statement under sub-section (*4*), the prescribed authority shall, after giving such a dealer an opportunity of being heard in the manner prescribed, impose a penalty at the rate of twenty-five rupees for every day of such failure.

(*9*) (*a*) Every dealer liable to furnish the return under sub-section (*1*) shall also deposit the tax payable, according to the return on or before the fifteenth day of the following month in such manner as may be prescribed and shall enclose the proof of payment in the form and manner prescribed along with the return.

(*b*) Every dealer permitted to pay tax under section 15 shall also deposit the tax, arrived at after applying the rate specified in the notification issued under section 15 to his quarterly turnover, on or before the fifteenth day of the month following the quarter to which it relates and shall enclose the proof of payment in the form and manner prescribed along with the statement required to be furnished under sub-section (*4*).

(*c*) Subject to the provisions of sub-section (*10*), if any registered dealer submits a revised return under sub-section (*7*) and if the amount of tax due from such dealer according to the revised return is higher than the amount which was due according to the original return, such revised return shall be accompanied by a receipt showing the payment of extra amount of tax in the manner provided in clause (*a*).

(*10*) If a dealer, required to furnish the return under sub-section (*1*) or statement under sub-section (*4*), fails to pay the amount of tax payable according to the provisions of sub-section (*9*), such dealer shall be liable to pay interest—

(*a*) in respect of tax payable under sub-section (*9*), by him in accordance with the return or the quarterly abstract statement or revised return, as the case may be; or

(*b*) in respect of the tax payable for the period for which he has failed to furnish returns under sub-section (*1*) or quarterly abstract statement under sub-section (*4*),

at the rate of one and a-half per cent. per month of the amount due from the date the tax so payable had become due to the date of its payment.

Explanation.— For the purposes of this sub-section—

(*i*) where the period of default in payment of tax covers a period less than a month, the interest payable on such tax in respect of such period shall be computed proportionately;

(*ii*) "month" shall mean thirty days.

(*11*) Any interest levied or penalty imposed under this section shall be without prejudice to any action, which is or may be taken under section 81.

(*12*) A rebate at the rate of half per cent. of the amount of tax admitted to be due in the return furnished under sub-section (*1*), subject to a maximum of fifty thousand rupees in a year, shall be allowed to a registered dealer who has furnished the return within the due dates specified under this section and has paid such amount in full on or before the date specified for payment of tax under this section.

Scrutiny of returns.

25. (*1*) The prescribed authority shall, within the time and in the manner prescribed, scrutinize every return filed under sub-sections (*1*) and (*3*) of section 24 for the purpose of ascertaining that—

(*a*) all calculations contained therein are arithmetically accurate;

(*b*) the output tax, the input tax, the tax payable and interest payable, if any, have been computed correctly and properly;

(*c*) the rates of tax have been applied correctly; and

(*d*) evidence, as prescribed, has been furnished with regard to payment of tax and interest payable, if any.

(*2*) If, upon scrutiny under sub-section (*1*), the prescribed authority discovers any error, he shall serve a notice in the prescribed form on the concerned dealer directing him to—

(*a*) pay, within thirty days, the extra amount of tax along with the interest, if any, payable and furnish the challan evidencing such payment; or

(*b*) explain, within thirty days, that the return or returns filed by him do not suffer from any error and all requirements specified in clauses (*a*) to (*d*) of sub-section (*1*) have been complied with.

(*3*)(*a*) The prescribed authority shall, in a case falling under clause (*b*) of sub-section (*2*) and after giving the dealer a reasonable opportunity to adduce necessary evidence, pass such order in the matter as it may deem fit.

(*b*) If, pursuant to an order under clause (*a*), any tax or interest is found to be payable by a dealer, a notice in the form and manner prescribed, shall be served upon the dealer requiring him to pay the tax and interest within the time as may be prescribed.

(*c*) Any tax or interest payable under clause (*b*) shall be deemed to be an arrear of tax within the meaning of section 39.

Self-Assessment of tax.

26. (*1*) Subject to the provisions of section 25, the tax due in respect of a financial year from every registered dealer, who has furnished the return and statement mentioned in section 24, shall be deemed to have been assessed.

(2) No withstanding anything contained in sub-section (*1*), the Commissioner may, in the interest of revenue, select any registered dealer for detailed audit of his business, on the

basis of a selection model as may be prepared for such purpose, incorporating therein such criteria as may be deemed fit by the Commissioner.

(*3*) The audit of the business of a dealer selected under sub-section (*2*) shall be conducted, within a period of twenty-four months from the due date within the meaning of sub-section (*3*) of section 24, in such manner as may be prescribed.

Assessment of dealer not filing return.

27. (*1*) If a registered dealer fails to furnish before the due date specified under sub-section (*3*) of section 24—

(*a*) the returns specified under sub-section (*1*) or sub-section (*3*) of section 24;

or

(*b*) the quarterly abstract statement under sub-section (*4*) of section 24; or

(*c*) the statement under sub-section (*2*) of section 24,

the prescribed authority shall, after giving the dealer a reasonable opportunity of being heard, assess to the best of its judgment, the amount of tax due from the dealer and interest, if any.

(*2*) Any assessment made or interest levied under this section shall be without prejudice to any action, which is, or may be, taken under section 81.

Assessment of tax of dealers evading registration.

28. (*1*) If upon information which has come into his possession, the prescribed authority is satisfied that reasonable grounds exist to believe that any dealer has been liable to pay tax under this Act in respect of any period, and has nevertheless wilfully failed to apply for grant of certificate of registration, or, having so applied, failed to furnish any particulars or information required for the purposes of section 19, the prescribed authority shall, after giving the dealer a reasonable opportunity of being heard, assess, to the best of its judgment, the amount of tax due, if any, from the dealer in respect of such period and all subsequent periods; and the prescribed authority may, direct that the dealer shall pay, by way of penalty, in addition to the amount of tax so assessed, a sum of one hundred rupees for every day of the period during which the dealer failed to apply for registration or failed to furnish any particulars or information required for the purposes of section 19 or an amount equal to the amount of tax assessed, whichever is higher:

Provided that no proceeding for such assessment shall be initiated except before the expiry of two years from the expiry of the period to which it relates:

Provided further that a proceeding initiated under this sub-section shall be completed within a period of four years from the date of initiation.

(*2*) Any assessment made, interest levied or penalty imposed under this section shall be without prejudice to any action which is, or may be, taken under section 81.

Assessment of tax on disputed question.

29. Notwithstanding anything contained in any other provision of this Act, where the assessment involves a decision on a point which is concluded against any of the authorities specified in sub-section (*1*) of section 10 by a judgment of the Tribunal and an appeal has been filed under section 79, then unless otherwise directed by the High Court, the prescribed authority may complete the assessment as if the point was not so decided against such authority, but shall stay the recovery of such of the dues including tax, penalty, interest or amount forfeited, if any, in so far as they relate to such point, until the decision by the High Court and after such decision, may modify the assessment order, if found necessary, after giving the dealer a reasonable opportunity of being heard.

Assessment of tax of non-resident dealer doing business temporarily by way of fair, *mela*, etc.

30. (*1*) Notwithstanding anything contained in section 19, or section 26 and subject to such rules as may be prescribed, it shall be open to the prescribed authority or any other officer authorised by the Commissioner in this behalf to make provisional or final assessment of turnover of sale or purchase of goods, as the case may be, effected by any dealer residing outside the State of Bihar and carrying on business temporarily by way of fair, *mela* or by way of any other similar mode in the State of Bihar.

(*2*) If a dealer referred to in sub-section (*1*) claims that the sales affected by him are not of goods imported by him, the onus to prove such claim shall lie on the claimant.

Assessment or re-assessment of tax of escaped turnover.

31. (*1*) If the prescribed authority is satisfied, either on the basis of audit conducted under sub-section (*3*) of section 26 or otherwise, that reasonable grounds exist to believe that, in respect of any assessment under this Act or under the Bihar Finance Act, 1981, as it stood before its repeal by section 94, during any period, any sale or purchase of goods liable to tax under this Act or the said Act, for any reason, has been under-assessed or has escaped assessment, or has been assessed to tax at a lower rate, or any deduction therefrom has been wrongly made, or an input tax credit has incorrectly been claimed, the prescribed authority shall, in such manner as may be prescribed and after serving on the dealer a notice in the form and in the manner prescribed, proceed to assess or re-assess, as the case may be, the tax payable by such dealer within four years from the expiry of the year during which the original order of assessment or re-assessment was passed, in a case where the dealer has concealed, omitted or failed to disclose full and correct particulars of such sale or purchase or input tax credit, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice under this sub-section was a notice under section 27:

Bihar Act 5 of 1981.

Provided that the amount of tax shall be assessed or re-assessed after allowing such deductions as were allowable during the said period and at the rates at which it would have been assessed had the turnover not escaped assessment.

(*2*) (*a*) The prescribed authority shall, in a case where the dealer has concealed, omitted or failed to disclose full and correct particulars of such sale or purchase or input tax credit, direct that the dealer shall, besides the amount of interest payable under sub-section (*10*) of section 24, pay by way of penalty, a sum equal to three times the amount of tax which is or may be assessed on the turnover of sale or purchase which escaped assessment.

(*b*) The penalty imposed under clause (*a*) shall be in addition to the amount of tax, which is or may be assessed on the turnover of sale or purchase which escaped assessment.

(*3*) Any assessment or re-assessment made and any penalty imposed under this section shall be without prejudice to any action, which is or may be taken under section 81.

Escaped turnover detected before or at the time of assessment of tax.

32. (*1*) If the prescribed authority is satisfied that any registered dealer—

(*a*) has concealed any sales or purchases or any particulars thereof, with a view to reduce the amount of tax payable by him under this Act; or

(*b*) has furnished incorrect statement of his turnover or incorrect particulars of his sales or purchases in the return furnished under sub-section (*1*) of section 24 or quarterly statement under sub-section (*2*) of section 24 or quarterly abstract statement under sub-section (*3*) of section 24; or

(*c*) has claimed input tax credit in excess of the amount of input tax credit to which he is entitled under this Act,

the prescribed authority shall, after giving such a dealer an opportunity of being heard in the prescribed manner, by an order in writing, direct that he shall, besides the amount of interest payable under sub-section (*10*) of section 24 and in addition to any tax which may be determined to be payable by him under the Act, pay by way of penalty, a sum equal to three times the amount of tax on the concealed turnover or on concealed or incorrect particulars or excess input tax credit claimed.

(*2*) The penalty under sub-section (*1*) may be imposed before completion of assessment, and for determining the amount of penalty, the prescribed authority may quantify the amount of tax provisionally in the prescribed manner.

(*3*) Any penalty imposed under sub-section (*1*) shall be without prejudice to any action, which is or may be taken under section 81.

Assessment of tax based on audit objections.

33. Where an objection has been made by the Comptroller and Auditor-General of India in respect of an assessment or re-assessment made or scrutiny of any return filed under this Act, the prescribed authority shall proceed to re-assess the dealer with respect to whose assessment or re-assessment or scrutiny, as the case may be, the objection has been made in the manner prescribed:

Provided that no order under this section shall be passed without giving the dealer an opportunity of being heard.

Assessment of tax proceedings, etc., not to be invalid on certain grounds.

34. No assessment and demand on account of any tax, interest or penalty shall be invalid or affected by reason only of any mistake in the name, residence, place of business or status of any person liable to pay the tax, interest of penalty or by reason only of clerical error or other defect of form, if the provisions contained in this Act and the rules made thereunder have, in substance, been complied with.

Taxable turnover.

35. (*1*) For the purposes of this Act, the taxable turnover of a dealer shall be that part of his gross turnover which remains after deducting therefrom—

(*a*) the aggregate value of the transactions specified in section 6;

(*b*) sale price on account of sales exempted under section 7;

(*c*) in the case of works contract, the amount remaining after deducting from the gross value of the contract the amount on account of the following, namely:—

(*i*) labour charges for execution of the works contract,

(*ii*) amount paid to sub-contractor on account of labour and services,

(*iii*) charges for planning, designing and architects fees,

(*iv*) charges for obtaining on hire, the machineries and tools used in the execution of the works contract,

(*v*) cost of consumables such as water, electricity, fuels, etc., used in execution of the works contract, the property in which is not transferred in the course of execution of a works contract,

(*vi*) cost of establishment of the contractor to the extent, it is relatable to supply of labour and services,

(*vii*) other similar expenses relatable to supply of labour and services,

(*viii*) profit earned by the contractor to the extent it is relatable to the supply of labour and services, and

(*ix*) goods or transaction exempted under section 6 or section 7;

(*d*) value of goods transferred otherwise than by way of sale;

(*e*) the value of goods sold but returned to the dealer within a period of six months from the date of the original sales and in respect of which the selling dealer has issued to the purchasing dealer a credit note specified in section 53;

(*f*) sale price at the subsequent stages of sale of such goods as are specified in Schedule IV as being subject to tax at the first point of their sale in the State of Bihar, if necessary evidence as required by sub-section (*2*) of section 13 are filed along with the return filed by the dealer under sub-section (*3*) of section 24.

(*2*) Where a dealer claims that he is not liable to pay tax on any part of his gross turnover in respect of any goods by reason of transfer of such goods by him to any other dealer or to his agent or to his principal, as the case may be, for sale, the burden of proving such claim shall be on the dealer and for this purpose, along with other evidences as may be prescribed, he shall furnish before the prescribed authority a declaration in a form and in the manner prescribed.

Tax payable by a dealer.

36. The tax payable by a dealer shall be calculated according to the following formula, namely:—

T = A-B

Where—

T means the tax payable by the dealer,

A means the output tax under this Act, and

B means the total amount of input tax credit allowable to the dealer under section 16 or section 17.

Time limit for completion of proceeding of assessment of tax.

37. Except for a proceeding under sub-section (*2*) of section 26, section 28, sub-section (*1*) of section 31 and section 33, no proceeding for assessment of tax payable by a dealer under this Act in respect of any period shall be initiated and completed except before the expiry of two years from the expiry of such period:

Provided that a proceeding for re-assessment in pursuance of or as a result of an order on appeal, revision or review shall be initiated and completed before the expiry of one year from the expiry of the year during which such order was communicated to the assessing authority:

Provided further that the Commissioner may, on being satisfied that it is necessary so to do and for reasons to be recorded in writing, extend in a case or class of cases, the said period of two years to such further period not exceeding two years.

Exclusion of time in assessment tax proceedings.

38. In computing the period of limitation prescribed for assessment or re-assessment, as the case may be, under section 27 or section 28 or section 29 or section 30 or section 31 or section 32 or section 33, the time during which any assessment or re-assessment proceedings remained stayed under the order of any competent court shall be excluded.

Payment and recovery of tax.

39. (*1*) The tax payable under this Act shall be paid in the manner hereinafter provided.

(*2*) The amount of—

(*i*) tax estimated in advance under sub-section (*7*) of section 3, or

(*ii*) tax due according to the returns filed by the dealer where full payment of such amount has not been made, or

(*iii*) tax assessed or re-assessed under section 26 or section 27 or section 28 or section 29 or section 30 or section 31 or section 32 or section 33 or in pursuance of or as a result of an order on appeal, revision or review, less the sum, if any, already paid by the dealer, or

(*iv*) interest chargeable or penalty imposed, if any, under any of the provisions of this Act,

shall be paid by the dealer or the person concerned into a Government Treasury or a bank authorised in this behalf by the State Government, or in such other manner as may be prescribed and by such date as may be specified in a notice issued by the prescribed authority for this purpose and the date to be specified shall, ordinarily, not be less than thirty days from the date of service of such notice:

Provided that the authority may, in respect of any particular dealer or a person, and, for reasons to be recorded in writing, extend the date of such payment, or allow such dealer to pay tax or interest due and the penalty, if any, by instalments in the manner prescribed:

Provided further that where the prescribed authority considers it expedient in the interest of revenue, it may, for reasons to be recorded in writing, require any dealer, or person, to make such payments forthwith.

(*3*) If a dealer or a person fails to make payment of any amount of tax by the period specified in the notice issued under sub-section (*2*) or fails to make payment of tax by the date extended or has defaulted in making payment of instalments under the first proviso of the said sub-section, the dealer shall, for such failure or default, pay, in addition to the amount of tax, an amount by way of simple interest calculated at the rate of one and a-half per cent. for each calendar month or part thereof on the amount of such tax.

(*4*) Where, in course of any proceeding, the prescribed authority finds that any dealer has—

(*i*) wrongly claimed either the whole or part of his turnover as not taxable and, has consequently, paid lesser amount of tax than payable by him; or

(*ii*) wrongly declared his turnover or any particulars thereof and thereby has reduced the amount of tax payable under this Act; or

(*iii*) wrongly claimed input tax credit in excess of what he is entitled to under this Act,

the dealer shall pay, in addition to the amount of tax assessed under any proceeding as aforesaid, simple interest at the rate of one and a-half per cent. for each calendar month or part thereof on the difference of the amount previously admitted and tax finally assessed from the date, the tax would have been payable had the dealer not committed any of the acts mentioned in clause (*i*) or clause (*ii*) or clause (*iii*):

Provided that where the recovery of tax or any part thereof assessed under any proceeding under this Act is stayed as a result of an order on appeal or by any competent court, the amount of such interest shall be recoverable after the final order is passed and such order is confirmed from the date the tax first became due.

(*5*) If a dealer or a person has failed, without reasonable cause, to make payment of any amount of tax by the date specified in the notice issued under sub-section (*2*) or forthwith as required by the second proviso thereto, or in like manner has failed to make payment of tax and interest by the date extended under the first proviso of the said sub-section or has defaulted in payment of instalments or has not paid the amount of interest due, the prescribed authority, after giving the dealer a reasonable opportunity of being heard, may direct that the dealer shall pay, in the prescribed manner, by way of penalty for such failure, an amount which shall be five per cent. per month of the amount payable following the expiry of such date for each subsequent month and part thereof.

(*6*) Subject to the provisions of sub-sections (*2*), (*4*) and (*5*), any amount of tax, interest together with penalty, if any, which remains unpaid after the date specified in the notice issued under sub-section (*2*), or penalty imposed under sub-section (*5*) and remaining unpaid shall, without prejudice to any other mode of recovery, be recoverable as if it were an arrear of land revenue:

Provided that where an appeal in respect of such amount has been entertained under section 72, the appellate authority may, subject to such rules as may be made by the State Government under this Act, stay recovery of such amount or portion thereof for so long as the appeal remains pending or for such shorter period as the said authority may consider to be adequate.

Advance recovery of tax on sales and supplies to Governments and other persons.

40. (*1*) Subject to the provisions of section 6, any person responsible for paying sale price or any amount purporting to be the full or part payment of sale price in respect of sales or supplies of taxable goods exceeding rupees two lakh fifty thousands during a year made to the State Government or the Central Government or a company, corporation, Board, authority, undertaking or any other body owned, financed or controlled either wholly or partly by the State Government or the Central Government, shall, at the time of payment, subject to such conditions and restrictions as may be prescribed, deduct an amount at the rate as may be specified by the State Government, by a notification, on account of tax on the amount of such payment:

Provided that the rate or rates to be specified by the State Government shall not be more than the rate of tax applicable to the goods sold or supplied.

(*2*) Notwithstanding any law or contract to the contrary, the person making such deduction shall be lawfully competent to make such deduction.

(*3*) The payment of the amount deducted under sub-section (*1*) into the Government Treasury in the prescribed manner, shall be the liability of the person making such deduction.

(*4*) The payment of the amount deducted under sub-section (*1*) into the Government Treasury by the person making the deduction shall be deemed to be a payment by or on behalf of the seller or supplier concerned.

(*5*) If any person contravenes any or all of the provisions of sub-sections (*1*), (*3*) and (*4*), he shall be liable to pay, by way of penalty, a sum not exceeding twice the amount of tax deductible under sub-section (*1*):

Provided that such penalty shall not be imposed unless the person contravening the provisions is given an opportunity of being heard by the prescribed authority.

(*6*) The provisions of sections 39 and 47 for recovery of any amount of tax due from a dealer shall, *mutatis mutandis*, apply for recovery of any amount of tax deducted or any penalty imposed but not deposited under this section.

Explanation.—For the purposes of this section, the "person" in this section shall include all officers or authorities who are competent or authorised to make payment of the sale-price in respect of sales to the State Government or the Central Government or to a company, corporation, Board, authority, undertaking or any other body owned, financed or controlled wholly or partly by the State Government or the Central Government.

(*7*) The provisions of sub-section (*5*) of section 41 shall, *mutatis mutandis*, apply, so far as it relates, to issuance of certificate to person from whose bills deduction has been made and for filing of quarterly statements by the person making the deductions.

Advance recovery of tax from works contractors.

41. (*1*) Subject to the provisions of section 6, every person, responsible for making any payment in discharge of any liability on account of valuable consideration payable in respect of transfer of property in goods (whether as goods or in some other form) vested in the execution of a works contract shall be lawfully competent to deduct an amount at the rate or rates, not exceeding four per cent. to be specified by the State Government, in a notification published in the Official Gazette, purporting to be a part or full amount of tax payable on the sale of such goods from every bill or invoice raised by the works contractor as payable by the person and no such payment or discharge of any such bill or invoice raised by a works contractor shall be made without deduction as aforesaid.

Explanation.—For the purposes of this section, the "person" in this section shall include all officers and authorities of the Central or the State Government or of a company, corporation, Board, authority, co-operative societies, undertaking or any other body constituted or formed under any Act and of any firm or association of persons and organisation:

Provided that, the State Government may prescribe the conditions subject to which no such deductions shall be made.

(*2*) No such payment or discharge of any bill or invoice raised in respect of transfer of property in goods (whether as goods or in some other form) by a works contractor shall be made without the deduction referred to in sub-section (*1*):

Provided that no deduction under sub-section (*1*) shall be made where the payment is made as advance prior to the commencement of the execution of such works contract until it forms part of the sale price payable for transfer of property in goods (whether as goods or in some other form):

Provided further that no deduction under sub-section (*1*) shall be made from the payment or any part thereof, where—

(*a*) the payment or any part thereof does not relate to any transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract;

(*b*) the dealer produces a certificate issued by the Deputy Commissioner, Commercial Taxes or the Assistant Commissioner, Commercial Taxes or the Commercial Taxes Officer, in-charge of the concerned Circle to the effect that the payment or any part thereof relates to such transfer of property in goods (whether as goods or in some other form) on which he has no further liability to pay tax in terms of the provisions of section 15 of the Central Sales Tax Act, 1956; 74 of 1956.

(*c*) the dealer produces a certificate issued by the Deputy Commissioner, Commercial Taxes or the Assistant Commissioner, Commercial Taxes or the Commercial Taxes Officer, in charge of the concerned Circle to the effect that the payment or any part thereof relates to such transfer of property in goods (whether as goods or in some other form) on which he has no liability to pay tax in terms of the provisions of section 6.

(*3*) The amount deducted under sub-section (*1*) shall be adjusted against the amount of tax finally assessed or determined as being payable by the concerned works contractor and any amount deducted in excess of the tax so assessed or determined shall be refunded in accordance with the provisions of this Act.

(*4*) The deduction referred to in sub-section (*1*) shall be made in the manner prescribed.

(*5*) The person making the deduction shall issue a certificate, in the form and manner prescribed, containing such particulars as may be required to be mentioned therein, to the works contractor or person from whose bill or invoice such deduction has been made and such certificate shall be deemed to be a valid discharge of liability in terms of provisions of sub-section (*9*) of section 24 to the extent of amount of deduction made under sub-section (*1*).

(*6*) If any person contravenes any or all of the provisions of sub-sections (*1*), (*2*) and (*5*), the prescribed authority shall, after giving a reasonable opportunity of being heard, by order in writing direct that such person shall pay by way of penalty, a sum not exceeding twice the amount of tax deductible or deducted and not deposited in the Government Treasury.

(*7*) The provisions of sections 39 and 47 shall, *mutatis mutandis*, apply for recovery of any amount of tax deducted but not deposited into the Government Treasury or any penalty imposed under this section.

Production of tax clearance certificate.

42. Notwithstanding anything contained in any law for the time being in force, no person shall be awarded by—

(*i*) the State Government; or

(*ii*) the Central Government; or

(*iii*) a company, corporation, board, authority, undertaking or any other body which is owned, financed or controlled either wholly or partly by the State Government or the Central Government,

any contract involving sale or supply of goods and no person shall be granted any licence to carry on any trade or commerce unless he produces to the State Government or the Central Government or the company, corporation, board, authority, undertaking or any other body which is owned, financed or controlled either wholly or partly by the State Government or the Central Government, a tax clearance certificate, granted by the prescribed authority in the form and manner prescribed, to the effect that the prescribed authority has no objection to the awarding of such contract or the granting of such licence to the person concerned:

Provided that no such certificate shall be granted to any person who is not a registered dealer under this Act or, being a registered dealer, has made a default in the payment of any tax, penalty or interest due under this Act:

Provided further that if a person not liable to tax under this Act applies for the grant of certificate under this section and in whose case the value of the contract or, as the case may be, the anticipated turnover in the immediately succeeding twelve months exceeds the limit specified in sub-section (*2*) of section 3, he shall be granted such certificate subject to the condition that he shall furnish, to the prescribed authority, an undertaking to the effect that he shall apply for grant of certificate of registration in the manner and within the period prescribed and in the event of failure to do so the concerned Government or person or authority shall terminate the contract awarded to the person.

Restriction on collection of tax by dealers.

43. (*1*) Without prejudice to the provisions of sections 40 and 41, no person, who is not a registered dealer, shall collect from any person any amount, by whatever name or description it may be called, towards or purporting to be tax on sale of goods.

(*2*) No registered dealer shall collect from any person any such amount exceeding the amount arrived at after applying the rate of tax specified under section 14 to the sale price of the goods sold.

(*3*) If any person or a registered dealer contravenes the provisions of sub-section (*1*) or sub-section (*2*), the prescribed authority shall, after giving an opportunity of being heard in the manner prescribed, by an order in writing direct that such person or registered dealer shall pay by way of penalty a sum equal to twice the amount collected in contravention of the provisions of sub-sections (*1*) and (*2*).

Forfeiture of tax collected in violation of this Act.

44. (*1*) Any amount collected, by any person in contravention of the provisions of sub-section (*1*) or sub-section (*2*) of section 43 or any amount collected by any person by way of tax, by whatever name called, or in any other manner not payable under any provision of this Act, shall be liable to forfeiture to the State Government.

(*2*) If the prescribed authority, in the course of any proceeding under this Act or otherwise, has reason to believe that any amount is liable for forfeiture under sub-section (*1*), it shall serve, on the person who has collected such amount, a notice in the prescribed form requiring him to show cause why the said amount should not be forfeited to the State Government and on receipt of the reply, if any, and after making such inquiries as may be deemed fit, he shall make an order of forfeiture if the amount is found so liable.

(*3*) Where an order of forfeiture under sub-section (*2*) has been made, the person making the unauthorised collection shall forthwith pay the amount so forfeited to the State Government, if it has not already been paid and on his failure to do so, such amount shall be recoverable from him as if it were a tax due from him.

(*4*) Where an order for forfeiture is passed, the Commissioner shall publish or cause to be published, in the prescribed manner, a notice for information of the persons from whom the amount so forfeited had been collected giving such details as may be prescribed.

(*5*) On the publication of the notice under sub-section (*4*) a refund of such amount or part thereof may be claimed from the State Government within one year from the date of publication of the said notice by the person from whom it was unauthorisedly realised by way of tax and for this purpose the person claiming the refund shall make an application in the prescribed form.

(*6*) On receipt of an application under sub-section (*5*), the Commissioner shall hold such enquiry as he deems fit and if he is satisfied that the claim is valid and admissible and that the amount so claimed as refund was actually paid to the State Government and no refund or remission in respect of that amount was granted, the Commissioner shall refund such amount or any part thereof to the person concerned.

(*7*) Notwithstanding anything contained in this Act or in any other law for the time being in force, where any amount collected by any person is forfeited to the State Government under this section, such forfeiture shall, if the amount forfeited has been paid to the State Government, discharge him of the liability to refund the amount to the person from whom it was so collected.

Rounding off of tax liability.

45. Any tax, interest or penalty payable under this Act shall be rounded off to the nearest ten rupees and shall be paid accordingly.

Recovery of tax as arrears of land revenue.

46. (*1*) All authorities appointed under section 10 shall, for the purpose of recovery of tax, interest and penalty under this Act, have the same powers as are vested in the certificate officer under the Bihar and Orissa Public Demand Recovery Act, 1914.

Bihar and Orissa Act 4 of 1914.

(*2*) Any proceeding under sub-section (*1*) before any authority appointed under section 10 shall be deemed to be a proceeding for recovery of the public demand under the Bihar and Orissa Public Demands Recovery Act, 1914 and all provisions of the said Act for recovery, attachment, sale, arrest shall *mutatis mutandis* apply.

Bihar and Orissa Act 4 of 1914.

Special mode of recovery of tax and other liabilities under this Act.

47. (*1*) Notwithstanding anything contained in section 39 or any law or contract to the contrary, the prescribed authority may, at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the dealer at his last address known to the said authority) direct—

(*a*) any person from whom any money is due or may become due to a dealer who has failed to comply with a notice of demand served under section 39; or

(*b*) any person who holds or may subsequently hold any money for or on account of such dealer,

to pay into Government treasury, in the manner specified in the notice issued under this sub-section, either forthwith or upon the money becoming due or being held, or within the time specified in the notice (not being before the money becomes due or it is held) so much of the money as is sufficient to pay the amount of tax due from the dealer, together with interest and penalty, if any, under this Act or the whole of the money when it is equal to or less than that amount.

(*2*) The authority issuing a notice under sub-section (*1*) may, at any time or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(*3*) Any person making any payment in compliance with a notice issued under sub-section (*1*) shall be deemed to have made the payment under the authority of the dealer and the receipt from the Government Treasury shall constitute a good and sufficient discharge of the liability of such person to the dealer to the extent of the amount specified in the receipt.

(*4*) Any person discharging any liability to the dealer after service on him of the notice issued under sub-section (*1*) shall be personally liable to the State Government to the extent of the liability discharged or to the extent of the liability of the dealer for tax, interest and penalty, whichever is less.

(*5*) Where a person on whom a notice is served under sub-section (*1*) proves to the satisfaction of the authority which issued the notice that the money demanded or any part thereof was not due to the dealer or that he did not hold any money for or on account of the dealer, at the time the notice was served on him, nor is the money demanded or any part thereof, likely to become due to the dealer or be held for or on account of the dealer, nothing contained in this section shall be deemed to require such person to pay into the Government Treasury any such money or part thereof, as the case may be.

(*6*) If any person contravenes any of the provisions of sub-sections (*1*) and (*4*) of this section, the prescribed authority shall after giving an opportunity of being heard by an order in writing direct that such person shall pay by way of penalty a sum not exceeding twice the amount payable under sub-section (*1*).

(*7*) Any amount of money which a person is directed to pay under sub-section (*1*) or for which he is personally liable to the State Government under sub-section (*4*), shall, if it remains unpaid, be recoverable as an arrear of land revenue.

(*8*) No action shall be taken under this section in respect of any amount of tax, interest and penalty, if any, the date of payment of which has been extended or the realisation of which has been stayed under this Act during the period of such extension or stay.

(*9*) The provisions of this section shall be without prejudice to any action that may be taken for recovery of the arrears of tax, interest and penalty, if any, due from the dealer or person.

Liability of surety.

48. The liability of a surety under this Act shall be co-extensive, to the extent of the amount of security, with that of the defaulting dealer and all modes of recovery enforceable against the dealer shall be enforceable against the surety by the prescribed authority.

Transfers to defraud revenue void.

Bihar Act 5 of 1981.

49. Where, during the pendency of any proceeding relating to assessment, re-assessment or recovery of any tax, interest or penalty payable under this Act or the Bihar Finance Act, 1981, as it stood before its repeal by section 94, any person or dealer creates a charge on or parts with the possession, by any mode of transfer whatsoever including sale, mortgage, gift or exchange, of any of his assets in favour of any person with the intention of defrauding the revenue, then, notwithstanding anything to the contrary contained in any Act or contract, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the dealer as a result of the completion of such proceeding or otherwise.

Period of limitation for recovery of tax.

50. Notwithstanding anything contained in any other law for the time being in force, no proceeding, for the purposes of sub-section (*6*) of section 39 or sub-section (*7*) of section 47, shall be initiated under this Act except before the expiry of twelve years from due date within the meaning of sub-section (*3*) of section 24:

Bihar Act 5 of 1981.

Provided that the period of limitation for the registered dealer availing of the tax deferment under section 23A of the Bihar Finance Act, 1981, as it stood before its repeal by section 94, shall be reckoned from the last date of repayment of the deferred amount of tax:

Provided further that when an appeal or application for review has been filed, the period of limitation as aforesaid shall run from the date of order passed on such appeal, application for review or from the date of order passed in pursuance of or as a result of such order, whichever is later.

Tax to be first charge on property.

51. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount of tax and interest and penalty, if any, payable by a dealer or any other person under this Act shall be a first charge on the property of the dealer or such person.

CHAPTER VII

BOOKS OF ACCOUNT AND FURNISHING OF INFORMATION

Maintenance of accounts.

52. (*1*) Every registered dealer (other than a dealer permitted to pay tax under section 15), shall—

(*a*) keep in such manner as may be prescribed a true and complete account in respect of all goods produced, raised, manufactured, processed, bought, sold or delivered or transferred to or by him;

(*b*) maintain in such manner as may be prescribed correct and complete accounts of despatches and arrivals of goods as also of stock of goods manufactured or transferred.

(*2*) Such dealers or persons, as may be prescribed, and such other dealers to whom sub-section (*1*) applies, shall, at the end of each financial year, draw up, in the manner as may be prescribed,—

(*a*) a manufacturing, trading and profit and loss account and a balance sheet, in the case of a manufacturer; and

(*b*) such accounts as may be prescribed, in any other case:

Provided that no accounts referred to in sub-section (*1*) shall be considered, true and complete unless such accounts enable the prescribed authority to compute the tax payable and the entitlement of input tax credit under the provisions of this Act:

Provided further that the accounts referred to in sub-section (*1*) shall not be considered true and complete unless they give a true and fair view—

(*i*) of the state of affairs of the dealer or the person as at the end of the financial year, in the case of the balance sheet; and

(*ii*) of the working results of the dealer or the person for the financial year, in the case of the manufacturing, trading and profit and loss account.

(*3*) Every dealer or a person required to keep accounts by sub-section (*1*) shall—

(*a*) issue a challan in respect of all transfers of goods from his place of business otherwise than as a result of sale, in such form as may be prescribed; and

(*b*) preserve all invoices for a period of not less than six years from the end of the year to which they relate, or for a period of two years after the completion of assessment, appeal or revision for the year, whichever is later.

(*4*) Every dealer permitted to pay tax under section 15 shall—

(*a*) maintain accounts showing his purchases and sales during the year and such other accounts, as may be prescribed; and

(*b*) draw up, at the end of each financial year, in the manner as may be prescribed, a trading and profit and loss account.

Issue of tax invoice and debit and credit notes.

53. (*1*) A registered dealer, making a sale liable to tax under this Act, to another registered dealer shall, provide the purchaser at the time of sale, a tax invoice containing the particulars specified in sub-section (*2*) and retain a copy thereof:

Provided that a tax invoice shall not be issued—

(*a*) by a dealer permitted to pay tax under section 15; or

(*b*) for the sale in the course of inter-State trade or commerce or export by a dealer,

and in such cases a retail invoice shall be issued:

Provided further that not more than one tax invoice shall be issued for each such sale:

Provided also that if an invoice has been issued under the provisions of the Central Excise Act, 1944, it shall be deemed to be a tax invoice if it contains the particulars specified in sub-section (*2*). 1 of 1944.

(*2*) The tax invoice issued under sub-section (*1*) shall contain the following particulars on the original as well as copies thereof, namely :—

(*a*) the words "Tax Invoice" in a prominent place;

(*b*) the name, address and tax payer identification number of the selling registered dealer;

(*c*) the name, address and tax payer identification number of the purchaser;

(*d*) an individual pre-printed serialised number and the date on which the tax invoice is issued;

(*e*) description, quantity, volume and value of goods sold and the amount of tax charged thereon indicated separately;

(*f*) the signature of the selling dealer or his manager, agent or servant duly authorised by him; and

(*g*) the name and address of the printer and first and last serial number of tax invoices printed and supplied by him to the dealer.

(*3*) A tax invoice in respect of a sale shall be issued in duplicate and the original of which shall be issued to the purchaser (or the person taking the delivery, as the case may be) and the duplicate shall be retained by the selling dealer.

(*4*) Except when a tax invoice is issued under sub-section (*1*), if a dealer sells any goods exceeding such amount in value as may be prescribed, in any one transaction to any person, he shall issue to the purchaser a retail invoice containing the particulars specified in sub-section (*5*) and retain a copy thereof.

(*5*) The retail invoice issued under sub-section (*4*) shall contain the following particulars on the original as well as copies thereof, namely:—

(*a*) the words "Retail Invoice" or "Cash Memorandum" or "Bill" in a prominent place;

(*b*) the name, address and tax payer identification number of the selling dealer, if registered;

(*c*) in case the sale is in the course of inter-State trade or commerce, the name, registration number and address of the purchasing dealer and type of any form, under the Central Sales Tax Act, 1956, if any, against which the sale has been made; 74 of 1956.

(*d*) an individual pre-printed serialised number and the date on which the retail invoice is issued;

(*e*) description, quantity, volume and value of goods sold and amount of tax charged thereon indicated separately; and

(*f*) the signature of the selling dealer or his servant, manager or agent, duly authorised by him.

(*6*) The retail invoice shall be issued in duplicate, and the original of which shall be issued to the purchaser and the duplicate copy of which shall be retained by the selling dealer.

(*7*) The Commissioner may, by notification, specify the manner and form in which the particulars on a tax invoice or retail invoice are to be recorded.

(*8*) If a purchaser claims to have lost the original tax invoice, the selling dealer may, subject to such conditions and restrictions as may be prescribed, provide a copy of such tax invoice clearly marked as a copy of the original tax invoice.

(*9*) Where a tax invoice has been issued in respect of a sale and—

(*a*) the amount shown as tax in that tax invoice exceeds the tax payable in respect of the sale, the dealer shall provide the purchaser with a credit note, containing such particulars as may be prescribed; or

(*b*) the tax payable in respect of the sale exceeds the amount shown as tax on the tax invoice, the dealer shall provide the purchaser with a debit note, containing such particulars as may be prescribed.

(*10*) Every dealer referred to in sub-section (*1*) shall preserve books of account including tax invoices and retail invoices until the expiry of six years after the end of the year to which they relate or for such other period as may be prescribed.

(*11*) If a registered dealer contravenes the provisions of this section, the prescribed authority shall, after giving the dealer an opportunity of being heard, direct him to pay by way of penalty a sum equivalent to twice the amount of tax payable for each sale in respect of which such contravention has taken place.

Accounts to be audited in certain cases.

54. (*1*) Every dealer whose gross turnover exceeds forty lakh rupees shall, for the purposes of this Act, get his annual accounts audited by an accountant by—

(*i*) the 30th day of November of the following year, in the case of a company formed and registered under the Companies Act, 1956; and 1 of 1956.

(*ii*) the 31st day of October of the following year, in any other case.

(*2*) Every dealer referred to in sub-section (*1*) shall obtain, by the date specified in that sub-section, a report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed and true copy of such report shall be furnished, on or before the due date, by such dealer to the prescribed authority.

Explanation 1.—In this sub-section, "due date" means—

(*a*) where the dealer is a company within the meaning of the Companies Act, 1956, the 30th day of November of the year following the year to which such return relates; 1 of 1956.

(*b*) where the dealer is a person, other than a company,—

(*i*) in a case where the accounts of the dealer are required under this Act or any other law to be audited or where the report of an accountant is required to be furnished under this section, the 31st day of October of the year following the year to which such return relates;

(*ii*) in any other case, the 31st day of July of the year following the year to which such return relates.

Explanation 2.—For the purposes of this section, "accountant" means a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 and includes a 38 of 1949. person who, by virtue of the provisions of sub-section (*2*) of section 226 of the Companies Act, 1956, is entitled to be appointed to act as an auditor of companies registered in any 1 of 1956. State.

(*3*) If the accounts of a registered dealer are not required to be audited in terms of the provisions of sub-section (*1*), such dealer shall furnish, to the prescribed authority, the accounts and statements mentioned in sub-section (*2*) of section 52 on or before the 31st day of July of the year following the year to which such accounts or statements relate.

(*4*) If a dealer contravenes the provisions of sub-section (*2*) or sub-section (*3*), the prescribed authority shall, after giving the dealer a reasonable opportunity of being heard, impose on him, in addition to any tax payable, a sum by way of penalty equivalent to two per cent. of the tax payable by him under section 36 for every month, or part thereof, of such default.

55. (*a*) Every bank, including any branch of a bank, or any clearing house in the State or any financial institution, department of the Government, corporation, institution, organisations or companies, boards, authorities, undertakings or any bodies owned, financed or controlled wholly or partly by the State Government or the Central Government; and

Furnishing of information by Government departments, banks, financial institutions clearing and forwarding agents and owners of warehouses, godowns and others.

(*b*) every clearing, forwarding or booking agent or *dalal* as defined in clause (*a*) of the *Explanation* to section 59 or a person engaged in the business of transporting goods,

shall, if so required by any authority appointed under section 10, furnish any such particulars as may be required by such authority in respect of the transactions relating to sales or purchases of goods by such dealers or any dealer with or through such banks or clearing house or any financial institution, department of the Government, corporations, institutions, organisations or companies, boards, authorities, undertakings or any other body owned, financed or controlled wholly or partly by the State Government or the Central Government.

CHAPTER VIII

INSPECTIONS, SEARCH AND SEIZURE

Production of books of account, inspection, search and seizure.

56. (*1*) Subject to such rules as may be made by the State Government under this Act, any authority appointed under sub-section (*1*) of section 10 may, either before or after assessment, require any dealer to produce before it or him any accounts, registers or documents or to furnish any information relating to the details of his purchases and sales and the stock of goods produced, raised, processed, manufactured, bought, sold or delivered by such dealer, and the dealer shall comply with such requirement.

(*2*) If reasonable grounds exist to suspect that—

(*a*) a dealer, with an intention to reduce his tax liability under the Act, has suppressed any financial transaction, element of value addition implicit in the transaction or the stock of goods produced, raised, processed, manufactured, bought, sold or delivered by such dealer or has claimed input tax credit in excess of his entitlement; or

(*b*) any clearing or forwarding agent or a person engaged in the business of transporting goods or owner of a warehouse or a godown is keeping or has kept his accounts in such a manner as is likely to cause evasion of tax payable under this Act,

the prescribed authority shall, after making such further inquiries as may be deemed fit and after obtaining such authorisation in the manner prescribed, proceed to inspect all the places of business of the dealer or the clearing or forwarding agent or the person engaged in the business of transporting goods or the owner of warehouse or godown:

Provided that if the prescribed authority is satisfied that delay in obtaining such authorisation may be prejudicial to the interest of revenue, he may, for reasons to be recorded in writing, proceed to inspect all the places of business of the dealer or the clearing or forwarding agent or the person engaged in the business of transporting goods or the owner of warehouse or godown without obtaining such authorisation which may be granted subsequently.

(*3*) The prescribed authority shall have the powers to enter into and search the premises, including the place of business, of such dealer or the person and, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer or the person as may be necessary, in the manner prescribed, and shall retain the same for so long as may be necessary in connection with any proceeding under this Act or for a prosecution under any law:

Provided that if the dealer or person whose accounts, registers or documents have been seized, applies for a copy of the same, he shall be supplied with a photo-copy of the same on payment of appropriate cost into a Government Treasury or a bank authorised in this behalf by the State Government:

Provided further that such authority or inspector may take or cause to be taken such copies of, or extracts from, the accounts, registers or documents, as such authority or inspector may consider necessary.

(*4*) (*a*) Any authority referred to in sub-sections (*1*) and (*2*) shall have the powers to seize any goods not properly accounted for in the books, accounts, registers and other documents of the dealer or the *dalal* as defined in clause (*a*) of the *Explanation* to section 59, or the owner of the warehouse, or the clearing, booking or forwarding agent, or the person engaged in the business of transporting goods in the manner prescribed.

(*b*) The authority referred to in clause (*a*) shall, in a case where the dealer or the person in-charge of goods as mentioned in clause (*a*) fails to produce any evidence or fails to satisfy the said authority regarding the proper accounting of goods, impose a penalty, after allowing an opportunity of hearing in the prescribed manner to the dealer or such person, which shall be equal to three times the amount of tax calculated on the value of such goods and the goods shall be released as soon as the penalty is paid.

(*c*) If the dealer or the person in-charge of the goods mentioned in clause (*a*) requests for time for production of necessary documents in support of proper accounting, the authority referred to in clause (*a*) shall release the goods on the condition that the dealer or such person deposits a security equivalent to three times the amount of tax calculated on the value of the goods, either in the form of cash, to be deposited in the Government Treasury, or in the form of bank guarantee acceptable to the authority.

(*d*) If the goods seized under clause (*a*) are not claimed by any person, the authority referred to in the said clause shall arrange for the safe custody of goods.

(*e*) In case the penalty imposed under clause (*b*) is not paid or the goods remain unclaimed for a period of thirty days or more from the date of seizure, the goods so seized shall be sold by auction in the prescribed manner and the sale proceeds shall be appropriated towards the amount of penalty imposed under clause (*b*); and the balance of the sale-proceeds, if any, shall be deposited in the Government Treasury and shall be refunded to the lawful claimant in the prescribed manner:

Provided that in the case of goods of a perishable nature, the prescribed authority may decide to sell the goods by auction before a period of thirty days.

(*f*) In case where the goods have been released on the deposit of a security as mentioned in clause (*c*) and evidence regarding proper accounting of goods, to the satisfaction of the authority referred to in clause (*a*), is not produced within thirty days from the date on which the security is deposited, the amount of security shall stand forfeited to the State Government:

Provided that in case evidence or document to the satisfaction of the authority mentioned in clause (*a*) regarding the proper accounting of goods is produced within the said period of thirty days, the security shall be released in the prescribed manner.

(*5*) (*a*) The power conferred under sub-sections (*3*) and (*4*) shall include the power to break open the lock of any box or receptacle or door of any other place or premises where any accounts, registers or other documents or goods may be kept or are reasonably suspected to be kept.

(*b*) The powers conferred under sub-sections (*3*) and (*4*) shall also include the power to seal any box or receptacle, godown or building where any accounts, registers or other documents or goods may be kept or are reasonably suspected to be kept.

(*6*) An authority appointed under section 10 may require the assistance of any person, public servant or police officer in making a search and a seizure or for safe custody of goods seized under this section, and such person, public servant or police officer shall render necessary assistance in the matter.

(*7*) Where any books of account, other documents, money or goods are found in the possession or control of any person in the course of any search under sub-section (*2*) or

sub-section (*3*), it shall be presumed, unless it is proved to the contrary, that such books of account, documents, money or goods belong to such person.

Explanation.—For the purposes of this section the expression "proper accounting", shall—

(*i*) in the case of a dealer, mean that the goods have either not been entered in the books of account or they have been classified in a manner which is likely to lead to evasion of tax payable under this Act; or

(*ii*) in the case of the owner of a warehouse, or a clearing, booking or forwarding agent, or a person engaged in the business of transporting goods, mean properly entered in such registers and accounts as may be prescribed under sub-section (*2*) of section 59.

2 of 1974. (*8*) The provisions of the Code of Criminal Procedure, 1973, relating to searches and seizure shall apply, so far as may be, to searches and seizure under this section.

Cross-checking or verification of transactions.

57. (*1*) With a view to preventing evasion of tax payable under this Act and ensuring proper compliance with the provisions of this Act, the prescribed authority may, from time to time, collect information regarding sales and purchases effected by any class of dealers and cause any of such transactions of sale and purchase to be cross-checked.

(*2*) For this purpose, the prescribed authority may, from time to time and by issuing a notice, in the manner and form prescribed, require any class of dealers to furnish, before such authority and by such date as may be specified in the said notice, such information, details and particulars as may be specified in the notice, regarding the transactions of sales and purchases effected by the dealers during the period mentioned in the said notice.

(*3*) The prescribed authority shall cause any of such transactions to be cross-checked with reference to the books of account of the purchasing and selling dealers and for this purpose, the prescribed authority shall send an intimation required for the purpose of cross-checking, stating therein the details of the transactions proposed to be cross-checked and the time and date on which any officer or person duly authorised to cross-check the transaction shall visit the place where the books of account are ordinarily kept by the dealer.

Survey.

58. (*1*) With a view to identifying dealers who are liable to pay tax under this Act, but have remained unregistered, the prescribed authority, shall, from time to time, cause a survey of unregistered dealers to be done for this purpose.

(*2*) For the purposes of the survey, the prescribed authority may, by notice in the prescribed form, require any dealer or class of dealers to furnish the names, addresses and other particulars, in the manner specified, of the persons and dealers who have purchased or sold any goods from, or, to, such dealer or class of dealers during a given period.

(*3*) For the purposes of survey, the prescribed authority may call for, by notice in the prescribed form, details and particulars regarding the services provided by public utilities, financial institutions including banking companies, clearing and forwarding agents, owners of warehouses, *dalals* and persons engaged in the business of transporting goods which such authority is of the opinion, shall be relevant and useful for the purposes of this Act.

Control on clearing, forwarding or booking agent and any person transporting goods.

59. (*1*) Every clearing, forwarding or booking agent or *dalal* or a person transporting goods, who during course of his business handles the document of title to the goods or transports goods or takes delivery of goods for or on behalf of a dealer and having his place of business in the State of Bihar, shall furnish true and complete particulars and information relating to his place of business to the prescribed authority, within such time and in such manner as may be prescribed.

(*2*) Every agent or person referred to in sub-section (*1*), shall maintain true and complete accounts, registers and documents, as may be prescribed, in respect of the goods handled by him and the documents of title relating thereto and shall produce the said accounts, registers and documents before the prescribed authority as and when required by him.

(*3*) If any agent or person referred to in sub-section (*1*) contravenes the provisions of sub-section (*1*) or sub-section (*2*) in a manner which is likely to lead to evasion of any tax payable under this Act, the prescribed authority may, without prejudice to any action under section 81, on charge of abetment, after giving such agent or person an opportunity of being heard, direct him to pay by way of penalty an amount which shall be equal to three times the amount of tax calculated on the value of goods in respect of which complete particulars have not been furnished or incorrect particulars or information have been furnished.

Explanation.—For the purposes of this sub-section—

(*a*) "*dalal*" shall include a person who renders his services for booking of, or taking delivery of, consignment of goods at a railway station, booking agency, goods transport company office, or any place of loading or unloading of goods or contrives, makes and concludes bargains and contracts for or on behalf of any dealer for a fee, reward, commission, remuneration or other valuable consideration or otherwise;

(*b*) "person transporting goods" shall, besides the owner, include the manager, agent, driver or employee of the owner, or person in-charge of a place of loading or unloading of goods other than a rail-head, or a post office, or of a goods carrier carrying such goods, or a person who accepts consignments of such goods for despatch to other places or gives delivery of any consignment of such goods to the consignee.

CHAPTER IX

CHECK-POSTS AND RESTRICTIONS ON MOVEMENT

Establishment of check-posts.

60. (*1*) The State Government may, by notification, set up and erect, in such manner as may be prescribed, check-posts and barriers at any place in the State with a view to preventing evasion of tax payable under this Act.

(*2*) Every person transporting goods, other than those specified in Schedule I and subject to such conditions as may be prescribed, shall, at any check-post or barrier, referred to in sub-section (*1*) and before crossing such check-post or barrier, file before such authority or officer as may be authorised by the State Government in this behalf, a correct and complete declaration in such form and manner as may be prescribed.

(*3*) Any authority or officer who may be authorised by the State Government in this behalf, may, for the purpose of verifying, whether any goods are being transported in contravention of the provisions of sub-section (*2*) and in such manner as may be prescribed, intercept, detain and search any goods carrier; and the person, transporting goods or for the time being in-charge of goods, shall render all possible assistance to such authority or officer in carrying out the search.

(*4*) (*a*) The authority or any officer referred to in sub-section (*3*) may seize any goods along with the vehicle or carrier, which, he suspects, are being transported in contravention of the provisions of sub-section (*2*) together with any container or material for the packing of such goods:

Provided that a list of all the goods seized under this sub-section shall be prepared by such officer and be signed by the officer, the dealer or the person in-charge of goods and not less than two witnesses and a copy of the seizure list shall be made over to the dealer or the person in charge of the goods, as the case may be.

(*b*) The provisions of section 56 shall, *mutatis mutandis*, apply in matters relating to such seizure, penalty, security, release and confiscation of goods.

Restriction on movement of goods.

61. (*1*) A person transporting goods—

(*a*) from any place outside the State of Bihar to any place inside the State of Bihar, or

(*b*) from any place inside the State of Bihar to any place outside the State of Bihar, or

(*c*) from any place within the State of Bihar to any other such place,

shall carry a declaration in such form as may be prescribed supported by a cash memo, retail invoice, bill or tax invoice, as the case may be, in case the movement is as a result of sale or a challan in case the movement is otherwise than as a result of sale, in respect of goods which are being transported on a goods carrier, vehicle or a vessel or is otherwise in transit or in transit storage and shall produce such cash memo or bill or tax invoice or challan, as the case may be, along with the aforesaid form of declaration on demand before the prescribed authority:

Provided that the Commissioner may exempt, by notification in the Official Gazette, consignments below a particular value or quantity from the requirement of this sub-section in so far as it relates to carrying of a declaration.

(*2*) Any authority or officer who may be authorised by the State Government in this behalf may, for the purpose of verifying whether any goods are being transported in contravention of the provisions of sub-section (*1*) intercept, detain and search any goods carrier, vehicle or vessel and may also search the warehouse or godown or any other such place of transit storage, where goods are kept in course of transportation and if the said authority is satisfied on such verification and search that transportation of goods is being made in contravention of the provision of sub-section (*1*), he may seize any such goods together with any container or material for the packing of such goods:

Provided that a list of all the goods seized under this sub-section shall be prepared by such officer and be signed by the officer, the dealer or the person in-charge of goods and not less than two witnesses and a copy of the seizure list shall be made over to the dealer or the person in charge of the goods, as the case may be.

(*3*) The provisions of section 56 shall, *mutatis mutandis*, apply in matters relating to such seizure, penalty, security, release and confiscation of goods.

Explanation.—For the purposes of this section, the power to seize any goods shall also include the power to seize the goods carrier on which the goods are being transported.

Transportation of goods through State of Bihar.

62. (*1*) If any consignment of goods is being transported by road from a place outside the State of Bihar to another such place and the vehicle carrying the consignment passes through the territory of the State, the driver or any other person in-charge of the vehicle shall obtain transit permission in the prescribed manner from the authority of the first check-post falling *en route* after entry into the State and shall surrender the same transit permission to the authority of the last check-post before leaving the State and in the event of failure to do so within seventy-two hours of leaving the first check-post falling *en route*, it shall be deemed that goods so transported have been sold by the owner or the person in-charge of the vehicle within the State of Bihar.

(*2*) In case the driver or person referred to in sub-section (*1*) fails to comply with the provisions of sub-section (*1*), he shall be liable to pay penalty at the rate of rupees five hundred for every day of the default or a sum twice the amount of tax calculated on the value of the goods transported in contravention of that sub-section, whichever is higher:

Provided that no such penalty shall be levied without giving the person an opportunity of being heard:

Provided further that if the person proceeded against, justifies, beyond any doubt, the reasons for any delay exceeding seventy-two hours, the prescribed authority shall, for reasons to be recorded in writing, condone the delay.

CHAPTER X

LIABILITIES OF REPRESENTATIVE CHARACTER

Liability to pay tax in case of transfer of business.

63. (*1*) When the ownership of the business of a dealer liable to pay tax under this Act is entirely transferred, the transferor and the transferee, shall jointly and severally be liable to pay any tax, interest and penalty, if any, payable in respect of such business and remaining

unpaid at the time of the transfer and the transferee shall also be liable to pay tax on sales or purchases made by the transferee on and from the date of such transfer and shall forthwith apply for the grant of a registration certificate unless such certificate is already possessed by him.

(*2*) Where a dealer liable to pay tax under this Act transfers the ownership or a part of his business, the transferor shall be liable to pay tax in respect of the stock of goods transferred with that part of the business.

Tax payable by deceased dealer shall be paid by his representative.

64. (*1*) Where a dealer dies after assessment but before payment of the tax, interest or penalty payable by him under this Act, his executor, administrator, successor-in-interest or legal representative shall be liable to pay out of the property of the deceased, to the extent to which it is capable of meeting the charge, the amount payable by such dealer.

(*2*) When a dealer dies without having furnished the return under section 24 or after having furnished the return but before assessment, the prescribed authority may proceed to make an assessment and determine the amount payable under this Act by the deceased and for the said purpose he may require the executor, administrator, successor-in-interest or legal representative, as the case may be, of the deceased to perform all or any of the obligations, which he might, under the provisions of this Act, have required the deceased to perform and the amount thus determined shall be payable by the executor, administrator, successor-in-interest or legal representative of the deceased to the extent to which the property of the deceased is capable of meeting the charge.

Tax-liability of guardian and trustee, etc.

65. Where the business in respect of which tax is payable under this Act is carried on by, or is in charge of, any guardian, trustee or agent of a minor or other incapacitated person on behalf of and for the benefit of, such minor or other incapacitated person, the tax shall be assessed upon and recoverable from such guardian, trustee or agent, as the case may be, in the manner and to the same extent as it would be leviable upon and recoverable from any such minor or incapacitated person, if he were of full age and sound mind, and if he were conducting the business himself and all the provisions of this Act shall apply accordingly.

Tax-liability of court of wards.

66. Where the estate or any portion thereof of a dealer owning a business in respect of which tax is payable under this Act is under the control of the court of wards, the Administrator General, the official trustee, or any receiver or manager, including any person, whatever his designation who in fact manages the business, appointed by, or under the order of a court, the tax shall be assessed upon and recoverable from such court of wards, Administrator-General, official trustee, receiver or manager in like manner and to the same extent as it would be assessable upon and recoverable from the dealer if he were conducting the business himself; and all the provisions of this Act shall apply accordingly.

Liability in case of dissolution of firm, etc.

67. Where a dealer is a Hindu undivided family, firm or association of persons, and such family, firm or association is partitioned, dissolved or disrupted, as the case may be—

(*a*) the tax, interest and penalty payable under this Act by such family, firm or association of persons for the period up to the date of such partition, dissolution or disruption may be assessed as if no partition, dissolution or disruption had taken place and all the provisions of this Act shall apply accordingly; and

(*b*) every person who was at the time of such partition, dissolution or disruption a member or partner of a Hindu undivided family, firm or association of persons shall, notwithstanding such partition, dissolution or disruption, be liable severally and jointly for the payment of tax, interest including penalty, if any, payable under this Act, by such family, firm or association of persons, whether dues of tax, interest or penalty is for the period prior to or after such partition, dissolution or disruption.

CHAPTER XI

REFUNDS AND ADJUSTMENTS

68. (*1*) Subject to the other provisions of this Act and the rules made thereunder, the prescribed authority shall refund to a person the amount of tax, penalty and interest, if any,

paid by such person in excess of the amount due from him in such manner as may be prescribed.

(*2*) Where on account of death, incapacity, insolvency liquidation or other cause a person is unable to claim or receive any refund due to him, his legal representative or the trustee or guardian or receiver, as the case may be, shall be entitled to claim or receive such refund in the manner prescribed:

Provided that the prescribed authority shall first apply such excess amount towards the recovery of any amount for any period in respect of which a notice under section 39 has been issued and shall then refund the balance, if any.

Provisional refunds.

69. (*1*) If a registered dealer files any returns or produces any other evidence as required by or under this Act, and the return or evidences produced show any amount to be refundable to the dealer, then the dealer may apply in the prescribed form to the prescribed authority for grant of provisional refund.

(*2*) The prescribed authority may require the said dealer to furnish such security as may be prescribed for an amount equal to the amount of refund and on receipt of such security, the prescribed authority shall, subject to rules, grant the dealer a provisional refund of the amount claimed refundable as aforesaid.

(*3*) (*a*) Subject to other provisions of this Act, the refund under sub-section (*1*) shall be deemed to be final if the dealer has no liability under the Act as per his annual return filed under section 24 and the report submitted under sub-section (*2*) of section 54.

(*b*) Upon the said refund being final, the security, if any, furnished under sub-section (*2*) shall be returned to the said dealer.

(*c*) If any amount in excess of the amount refunded under sub-section (*1*) is found to be payable by the said dealer in respect of the period for which he had claimed and was allowed such provisional refund, such excess shall be recovered as arrears of tax from the dealer and he shall be liable to pay simple interest on such excess amount at the rate of one and half per cent. per month or part thereof from the date of grant of provisional refund till the date of the payment of such excess amount.

Interest on delayed refund.

70. (*1*) Where an amount required to be refunded by the prescribed authority to any person is not refunded to him or the application for refund is not rejected, as the case may be, within ninety days of the amount having become refundable, the prescribed authority shall pay such person simple interest at the rate of six per cent. per annum or part thereof on the said amount from the date immediately following the expiry of the period of ninety days to the date of the refund:

Provided that where the amount becomes refundable by virtue of an order of the Tribunal or the High Court or the Supreme Court, the interest under the provisions of this section shall be payable from the date immediately following the expiry of the period of ninety days from the date of receipt of the order of the Tribunal, the High Court or the Supreme Court, by the officer whose order forms the subject matter of the proceedings before the Tribunal, the High Court or the Supreme Court, to the date of refund.

(*2*) If the delay in granting the refund within the period of ninety days aforesaid is attributable to the said person, whether wholly or in part, the period of the delay attributable to him shall be excluded from the period for which interest is payable.

(*3*) Where any question arises as to the period to be excluded for the purposes of calculation of interest under the provisions of this section, such question shall be determined by the Commissioner, whose decision shall be final.

Power to withhold refund in certain cases.

71. Where an order giving rise to a refund is the subject-matter of an appeal or further proceeding or where any other proceeding under this Act is pending, and the

authority competent to grant such refund is of the opinion that the grant of the refund is likely to adversely affect the revenue, such authority (not being the Commissioner) with the previous approval of the Commissioner may withhold the refund till such time as is deemed fit:

Provided that the Commissioner may, on application or otherwise, order for release of such refund if he is of the opinion that the situation does not require such action on the part of the prescribed authority.

CHAPTER XII

APPEAL, REVISION AND REVIEW

Appeal to Deputy Commissioner and Joint Commissioner.

72. (*1*) Subject to such rules as may be made by the State Government under this Act, any dealer, objecting to an order of assessment or an order levying interest or penalty passed by the prescribed authority against him, or an order under section 25 or a person, objecting to an order of penalty passed against him or an order under section 47, may appeal to the Joint Commissioner, or, the Deputy Commissioner specially authorised in this behalf.

(*2*) No appeal under sub-section (*1*) shall be admitted unless the dealer objecting to an order of assessment has paid twenty-five per cent. of the tax assessed or full amount of admitted tax, whichever is higher.

(*3*) Every appeal under this section shall be filed, in such form and the manner, as may be prescribed, within forty-five days of the receipt of the notice of demand but where the appellate authority is satisfied that the appellant had sufficient reason for not preferring the appeal within time, it may condone the delay.

(*4*) The appellate authority while disposing of an appeal against an order, other than an order under section 47, may—

(*a*) (*i*) confirm, annul, reduce, enhance or otherwise modify such order; or

(*ii*) set aside the order directing the authority below to make fresh order after further enquiry on specific points as directed; and

(*b*) in other cases, pass such order as it may, for reasons to be recorded in writing, deem fit.

(*5*) No order under this section shall be passed without giving reasonable opportunity of hearing to the appellant as also the authority whose order has been appealed against.

Appeal to Tribunal.

73. (*1*) Subject to such rules as may be made by the State Government, any of the authorities mentioned in section 10 or any person aggrieved by an order made by the Deputy Commissioner or Joint Commissioner under section 72 or the Commissioner under section 74 or section 77, may, prefer an appeal to the Tribunal.

(*2*) Where an appeal is preferred by a dealer, such appeal shall not be entertained by the Tribunal unless such dealer has deposited in the manner specified by the Tribunal, twenty five per cent. of the amount in dispute:

Provided that the Tribunal may, for reasons to be recorded in writing, waive or reduce the amount required to be deposited under this section.

(*3*) Every application for appeal under this section shall be filed within ninety days of the communication of the order which is sought to be appealed, but where the Tribunal is satisfied that the applicant had sufficient cause for not applying within time, it may condone the delay.

(*4*) No order under this section shall be passed without giving the applicant as also the authority whose order is sought to be appealed or their representative a reasonable opportunity of being heard.

(*5*) On receipt of an appeal under sub-section (*1*), the Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such order thereon as it thinks fit, confirming, modifying or setting aside the order appealed against.

(*6*) The Tribunal shall send the copy of every order made by it to the parties to the appeal and to the concerned authority against whose order the appeal had been preferred.

(*7*) The appeal filed before the Tribunal under sub-section (*1*) shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within six months from the date of receipt of the appeal.

Revisionary powers of Commissioner.

74. The Commissioner may, *suo motu*, call for and examine the record of any proceeding recorded by any authority, officer or person subordinate to him under this Act and if he considers that any order passed therein is erroneous in so far as it is prejudicial to the interest of revenue, pass such order as he deems fit after giving the dealer or the person concerned an opportunity of being heard.

Additional evidence in appeal or revision.

75. A dealer shall not be entitled to produce additional evidence whether oral or documentary in appeal before the appellate authority or in revision before the Commissioner or the Tribunal except where the evidence sought to be adduced is evidence, which the prescribed authority had wrongly refused to admit or which, after exercise of due diligence, was not within his knowledge or could not be produced by him before the prescribed authority or for the production of which adequate time was not given by the prescribed authority and in every such case upon the additional evidence being taken on record reasonable opportunity for challenge or rebuttal shall be given.

Review.

76. Subject to such rules as may be made by the State Government under this Act, any authority appointed under section 10 or the Tribunal may review any order passed by it, if such review is, in the opinion of the said authority or the Tribunal, as the case may be, necessary on account of a mistake which is apparent from the record:

Provided that no such review, if it has the effect of enhancing the tax, interest or penalty or of reducing a refund shall be made unless the said authority or the Tribunal, as the case may be, has given the dealer, or the person concerned a reasonable opportunity of being heard.

Determination of disputed questions.

77. (*1*) If any question arises, otherwise than in proceedings before a court, or before the prescribed authority has commenced assessment of a dealer under section 27 or section 28 or section 29 or section 30 or section 31 or section 32 or section 33, whether, for the purposes of this Act,—

(*a*) any person, society, club or association or any firm or any branch or department of any firm, is a dealer, or

(*b*) any particular thing done to any goods amounts to or results in the manufacture of goods, within the meaning of that term, or

(*c*) any transaction is a sale or a purchase, or where it is a sale or a purchase the sale price or the purchase price, as the case may be, thereof, or

(*d*) any particular person or dealer is required to be registered, or

(*e*) in the case of any person or dealer liable to pay tax, any tax is payable by such person or dealer in respect of any particular sale or purchase, or if tax is payable, the rate thereof, or

(*f*) input tax credit can be claimed on any particular transaction of purchase and if it can be claimed, what are the conditions and restrictions subject to which such input tax credit can be claimed, or

(*g*) the order passed under sub-section (*2*) of section 25 is just and proper, or

(*h*) any other question involving interpretation of any provisions of this Act,

the Commissioner shall, subject to such rules as may be made, make an order determining such question.

Explanation.— For the purposes of this sub-section, the prescribed authority shall be deemed to have commenced assessment of the dealer under section 27 or section 28 or section 29 or section 30 or section 31 or section 32 or section 33, when the dealer is served with any notice by the prescribed authority under the said sections.

(*2*) The Commissioner may direct that the determination shall not affect the liability of any person under this Act, as respect any sale or purchase affected prior to the determination or such date as he may specify.

(*3*) If any such question arises from any order already passed by any authority or court under this Act or the Bihar Finance Act, 1981, as it stood before its repeal by section 94, no such question shall be entertained for determination under this section; but such question may be raised in appeal against such order. Bihar Act 5 of 1981.

Power to transfer proceedings.

78. (*1*) The Commissioner may, after giving the parties a reasonable opportunity of being heard in the matter, by order in writing after recording his reason for so doing, transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other officer and he may likewise transfer any such proceeding, including a proceeding pending with any officer or already transferred under this section, from any officer to any other officer.

(*2*) For the purpose of this section, any proceeding shall be deemed to have commenced only when any authority having appropriate jurisdiction issues notice under the provisions of this Act, rules or notifications and the proceedings shall be deemed to be pending only after the issue of such notice.

(*3*) Where no proceedings are pending before any authority, then any authority having appropriate jurisdiction over a person or dealer, may initiate and complete any proceedings whatsoever.

Explanation.— In this section, the word "proceedings" in relation to any dealer means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and also includes all proceedings under this Act which may be commenced after the date of such order in respect of the said year in relation to such dealer.

Appeal before High Court.

79. (*1*) An appeal shall lie to the High Court from every order passed by the Tribunal, if the High Court is satisfied that the case involves a substantial question of law.

(*2*) The Commissioner or a dealer aggrieved by any order passed by the Tribunal,—

(*i*) under the Bihar Finance Act, 1981, as it stood before its repeal by section 94, on or after the date of commencement of this Act; or Bihar Act 5 of 1981.

(*ii*) under this Act,

may file an appeal to the High Court, and such appeal under this section shall be filed within ninety days from the date of the communication to the dealer or the Commissioner on any question of law arising out of such order.

(*3*) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate the question.

(*4*) The appeal shall be heard only on the question so formulated and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of the High Court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.

(*5*) (*a*) The High Court shall decide the substantial question of law so formulated or involved and deliver such judgment thereon containing the grounds on which such decision is founded and may award such costs as it deems fit.

(*b*) The High Court may determine any issue which—

(*i*) has not been determined by the Tribunal, or

(*ii*) has been wrongly determined by the Tribunal, by reason of a decision on such question of law as is referred to in sub-section (*1*).

(*6*) Save as otherwise provided in this Act, the provisions of the Code of Civil Procedure, 1908 relating to appeals to High Court, shall as far as may be, apply in the case of appeals under this section.

of 1908.

80. (*1*) When an appeal has been filed before the High Court under section 79, it shall be heard by a bench of not less than two Judges of the High Court, and shall be decided in accordance with the opinion of such Judges or of the majority, if any, of such Judges.

Case before High Court to be heard by not less than two Judges.

(*2*) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of other Judges of the High Court and such point shall be decided according to the opinion of the majority of Judges who have heard the case including those who first heard it.

CHAPTER XIII

OFFENCES AND PENALTIES

81. (*1*) Whoever—

Offences and penalties.

(*a*) carries on business as a dealer without being registered in wilful contravention of section 19, or

(*b*) fails without sufficient cause to furnish any information required by section 23, or

(*c*) fails, without sufficient cause, when directed so to do under section 59, to keep any accounts or record in accordance with the directions, or

(*d*) fails, without sufficient cause, to furnish any return as required by section 24 by the date and in the manner prescribed,

shall, on conviction, be punished with imprisonment, of either description, for a term which shall not be less than three months but which may extend to six months and with fine not exceeding one thousand rupees.

(*2*) Whoever—

(*a*) knowingly keeps false account of the value of the goods bought or sold by him in contravention of sub-section (*1*) of section 52 or section 53, or

(*b*) wilfully attempts, in any manner whatsoever, to evade any payment of any tax, penalty or interest,

shall, on conviction, be punished with imprisonment, of either description, for a term which shall not be less than six months but which may extend to one year and with fine not exceeding two thousand rupees.

(*3*) Whoever—

(*a*) not being a registered dealer under section 19, falsely represents that he is or was a registered dealer at the time when he sells or buys goods; or

(*b*) knowingly furnishes a false return; or

(*c*) knowingly produces before the prescribed authority, false bill, tax invoice, cash-memorandum, voucher, declaration, certificate or other document for any of the purposes of this Act; or

(*d*) issues to any person a certificate or declaration under this Act or the rules framed or notifications issued thereunder, a bill, cash-memorandum, tax invoice, voucher or other document which he knows or has reason to believe to be false; or

(*e*) obstructs any officer making inspection or search or seizure under section 56 or section 61 or section 62,

shall, on conviction, be punished with imprisonment, of either description, for a term which shall not be less than one year but which may extend to three years and with fine not exceeding three thousand rupees.

(*4*) Whoever aids or abets any person in the commission of any offence specified in sub-section (*1*) or sub-section (*2*) or sub-section (*3*) shall, on conviction, be liable for punishment of the description specified in respect of the offence in the commission of which he has aided or abetted.

(*5*) Notwithstanding anything contained in sub-sections (*1*) to (*4*), no person shall be proceeded against under these sub-sections for the commission of the offences referred therein if the total amount of tax, interest or penalties evaded or attempted to be evaded is less than five thousand rupees.

(*6*) Where a dealer is accused of an offence specified in sub-section (*1*) or sub-section (*2*) or sub-section (*3*), the person declared as manager of the business of the dealer under section 22 shall also be deemed to be guilty of such offence, unless he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission thereof.

Cognizance of offences.

82. (*1*) Save as provided in section 81, the punishments inflicted under the said section shall be without prejudice to any penalty which may be imposed under the provisions of this Act.

(*2*) No court shall take cognizance of any offence under this Act except with the previous sanction of the Commissioner or any officer specially empowered in this behalf and no court inferior to that of a Magistrate of the first class shall try any such offence.

(*3*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences punishable under section 81 shall be cognizable and bailable. 2 of 1974.

Investigation of offences.

83. (*1*) Subject to such conditions as may be prescribed, the Commissioner may authorise either generally or in respect of a particular case or class of cases, any officer or person subordinate to him to investigate all or any of the offences punishable under this Act.

(*2*) Every officer so authorised shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1973 upon an officer in-charge of a police station for the investigation of a cognizable offence. 2 of 1974.

Offences by companies and others.

84. (*1*) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of business of the company as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.— For the purposes of this section—

1 of 1956. (*a*) "company" means a company incorporated under the Companies Act, 1956, and includes a body corporate, a firm or other association of individuals;

(*b*) "director" in relation to a firm means a partner in the firm.

(*3*) Where an offence under this Act has been committed by a Hindu undivided family, the *karta* thereof shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render the *karta* liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence:

Provided further that, where an offence under this Act has been committed by a Hindu undivided amily and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any adult member of the Hindu undivided family, such member shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and on conviction punished accordingly.

Compounding of offences.

85. (*1*) The Commissioner may, either before or after the institution of proceedings under section 81, accept from any person charged with an offence under sub-section (*1*) or sub-section (*2*) or sub-section (*3*) or sub-section (*4*) of the said section by way of composition of the offence, a sum not exceeding ten thousand rupees and where the offence charged was likely to cause or caused evasion of any amount of tax payable under this Act, a sum not exceeding three times of such amount, whichever is higher.

(*2*) On payment of such sum as may be determined by the Commissioner under sub-section (*1*), no further proceeding shall be taken against the accused person in respect of the same offence.

CHAPTER XIV

BUREAU OF INVESTIGATION

Bureau of Investigation.

86. (*1*) The State Government may, by an order published in the Official Gazette, constitute a Bureau of Investigation and it shall consist of such personnel and such number of officers and such hierarchy of supervision and control as may be specified by the State Government in the said order:

Provided that if authorities appointed under sub-section (*1*) of section 10 are specified as such they shall, without prejudice to the powers under sub-section (*1*) of section 10, exercise the powers of an authority under sections 55, 56, 57, 58, 59, 60, 61 and 62 for carrying out the purposes of this Act.

(*2*) (*a*) The State Government may, by an order published in the Official Gazette, vest an officer of the Bureau of Investigation with the powers of an officer in-charge of a police station under the Code of Criminal Procedure, 1973 and with such other powers under different Acts, as it may consider necessary. 2 of 1974.

(*b*) The Commissioner may, by an order published in the Official Gazette, authorise an officer of the Bureau of Investigation to exercise the powers of an authority appointed under section 10 in respect of such matters as may be specified in the order.

(*3*) The Bureau of Investigation shall function under the control and supervision of the Commissioner, and discharge such duties as may be assigned to it by the Commissioner, including investigation of offences under section 83 of this Act.

CHAPTER XV

MISCELLANEOUS

Appearance before taxing authorities.

87. Any person, who is required to appear before any authority appointed under section 10 or before the Tribunal or before an officer of the Bureau of Investigation constituted under section 86 in connection with any proceeding under this Act, may appear before such authority through—

(a) a person authorised in the prescribed manner by him in this behalf, being his relative or person in his regular and whole time employment,

(b) a sales tax practitioner who possesses the prescribed qualifications; or

(*c*) a legal practitioner, or

(*d*) subject to such conditions as may be prescribed, a chartered accountant, or company secretary, or cost accountant.

Explanation.— For the purposes of this section,—

(*a*) "chartered accountant" means a chartered accountant as defined in clause (*b*) of sub-section (*1*) of section 2 of the Chartered Accountants Act, 1949 and who has obtained a certificate of practice under sub-section (*1*) of section 6 of that Act; 38 of 1949.

(*b*) "company secretary" means a company secretary as defined in clause (*c*) of sub-section (*1*) of section 2 of the Company Secretaries Act, 1980 and who has obtained a certificate of practice under sub-section (*1*) of section 6 of that Act; 56 of 1980.

(*c*) "cost accountant" means a cost accountant as defined in clause (*b*) of sub-section (*1*) of section 2 of the Cost and Works Accountants Act, 1959 and who has obtained a certificate of practice under sub-section (*1*) of section 6 of that Act; 23 of 1959.

(*d*) "legal practitioner" means an advocate, vakil or an attorney of any High Court, and includes a pleader in practice.

Change of an incumbent of an office.

88. Whenever, in respect of any proceeding under this Act, any person or authority appointed under section 10 ceases to exercise jurisdiction and is succeeded by another person who has and exercises jurisdiction, the person so succeeding may continue the proceeding from the stage at which the proceeding was left by his predecessor:

Provided that the dealer concerned may demand that before the proceeding is so continued, the previous proceeding or any part thereof be reopened or that before any order is passed against him, he be heard.

Bar to certain proceedings.

89. Save as provided in section 79, no assessment made and no order passed under this Act or rules made thereunder by any authority appointed under section 10 or by the Bureau of Investigation or by the Tribunal shall be called in question in any court, and save as is provided in section 72 or section 73 or section 74 or section 76, no appeal or application for revision or review shall lie against any such assessment or order.

Disclosure of information by public servant.

90. (*1*) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceeding before a criminal court), or in any record of any assessment proceeding, or any proceeding relating to the recovery of a demand, prepared for the purposes of this Act, shall, save as provided in sub-section (*3*), be treated as confidential; and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof. 1 of 1872.

(*2*) If, save as provided in sub-section (*3*), any servant of the Government discloses any of the particulars referred to in sub-section (*1*), he shall, on conviction, be punished with imprisonment, which may extend to six months or with fine or with both.

(*3*) Nothing in this section shall apply to the disclosure of any of the particulars, referred to in sub-section (*1*), made—

45 of 1860.

(*a*) for the purposes of a prosecution under the Indian Penal Code, 1860 in respect of any statement, return, accounts, registers, documents or evidence, or any part thereof; or

(*b*) for the purposes of a prosecution under this Act; or

37 of 1850.

(*c*) for regulating any inquiry under the Public Servant (Inquiries) Act, 1850, into the conduct or behaviour of any authority or Inspector appointed under section 10 or an officer of the Bureau of Investigation constituted under section 86 or into the behaviour of any other officer appointed to conduct such inquiry; or

(*d*) in connection with the trial of a suit in a civil court to which the State of Bihar is a party and which relates to any matter arising out of any proceeding under this Act; or

(*e*) for the purposes of enabling an officer of the Central Government or of any State Government to levy or recover any tax or duty imposed by it;

(*f*) to any officer of the State Government where it is necessary to make such disclosure for the purposes of this Act; or

(*g*) to any officer of the Central Government or of the State Government for the purpose of enabling such officer to perform his executive functions relating to the affairs of the Union or the State.

Agreements to defeat intention and application of this Act to be void.

91. (*1*) If the Commissioner is satisfied that an arrangement has been entered into between two or more persons or dealers to defeat the application or purposes of this Act or any provision of this Act, then, the Commissioner may, by order, declare the arrangement to be null and void as regards the application and purposes of this Act and he may, by the said order, provide for increase or decrease in the amount of tax payable by any person or dealer who is affected by the arrangement, whether or not such dealer or person is a party to the arrangement, in such manner as the Commissioner considers appropriate so as to counter act any tax advantage obtained by that dealer from or under the arrangement.

(*2*) For the purposes of this section,—

(*i*) "arrangement" includes any contract, agreement, plan or understanding whether enforceable in law or not, and all steps and transactions by which the arrangement is sought to be carried into effect;

(*ii*) "tax advantage" includes,—

(*a*) any reduction in the liability of any dealer to pay tax,

(*b*) any increase in the entitlement of any dealer to claim input tax credit or refund,

(*c*) any reduction in the sale price or purchase price receivable or payable by any dealer.

(*3*) Before passing any order under this section, the Commissioner shall afford a reasonable opportunity of being heard to any such person or dealer whose tax advantage is sought to be counter acted.

Write off of dues.

92. Notwithstanding anything contained in this Act, the State Government, by notification to be published in the Official Gazette, may, subject to such rules as may be prescribed, declare any dues created under this Act or the Bihar Finance Act, 1981, as it stood before its repeal by section 94, as unrecoverable.

Bihar Act 5 of 1981.

Power to make rules.

93. (*1*) The State Government may, subject to the condition of previous publication, by notification, make rules to carry out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner in which the advance tax may be collected under sub-section (*7*) of section 3;

(*b*) constitution of the Tribunal under sub-section (*1*) of section 9;

(*c*) the terms and conditions of service of the Chairperson or any other Government servant appointed as a member of the Tribunal under sub-section (*7*) of section 9;

(*d*) the areas and functions of inspectors under sub-section (*3*) of section 10;

(*e*) the form and manner in which the true and complete declaration referred to in clause (*a*) of sub-section (*2*) of section 13 shall be filed;

(*f*) the conditions and restrictions subject to which the registered dealers may be permitted to pay an amount under sub-section (*1*) of section 15;

(*g*) the conditions and restrictions subject to which an input tax credit shall be claimed under sub-section (*1*) section 16;

(*h*) the manner and the period within which the input tax credit in respect of capital goods shall be allowed under clauses (*a*), (*b*), (*c*), (*d*) and (*e*) of sub-section (*1*) of section 16;

(*i*) the manner in which the input tax credit on the sale or supply of goods shall be claimed by the registered dealer selling the goods or using them in the execution of sub-contract under sub-section (*2*) of section 16;

(*j*) the other goods on which input tax credit shall not be claimed or allowed under clause (*a*) of sub-section (*3*) of section 16;

(*k*) the particulars of sale in the original copy of the tax invoice and the form and manner of the duplicate copy of the original tax invoice under sub-section (*5*) of section 16;

(*l*) the manner in which input tax credit on goods and the manner and extent in which the input tax on account of capital assets shall be allowed under sub-section (*1*) of section 17;

(*m*) the restrictions and conditions subject to which and the time and manner in which the organisations specified in the Schedule V to this Act may apply for refund of tax paid on goods purchased under sub-section (*2*) of section 17;

(*n*) the manner of application for and the grant of certificate of registration under sub-section (*2*) of section 19;

(*o*) the manner in which the certificate of registration shall be surrendered and the manner in which the certificate of registration shall be cancelled under sub-section (*2*) of section 20;

(*p*) the security and the manner in which such security shall be furnished under section 21;

(*q*) the manner in which the declaration shall be furnished and the particulars of the person under sub-section (*1*) of section 22;

(*r*) the form and manner in which the returns or statements or notice, as the case may be, under sub-sections (*1*), (*2*), (*3*), (*4*) and (*7*) of section 24 shall be furnished;

(*s*) the manner in which the opportunity of being heard is to be provided under sub-section (*8*) of section 24;

(*t*) the manner of depositing tax and the form and manner of enclosing the proof of payment of such tax under sub-section (*9*) of section 24;

(*u*) the time and manner of scrutiny of return under sub-section (*1*) of section 25;

(*v*) the form of notice to the concerned dealer under sub-section (*2*) of section 25;

(*w*) the form and manner of serving a notice and the time within which the dealer is required to pay the tax and interest under clause (*b*) of sub-section (*3*) of section 25;

(*x*) the manner of conducting an audit of the business of a dealer under sub-section (*3*) of section 26;

(*y*) making of provisional or final assessment of turnover of sale or purchase of goods under sub-section (*1*) of section 30;

(*z*) the form and manner of notice and the manner of assessment or re-assessment under sub-section (*1*) of section 31;

(*za*) the manner in which the opportunity of being heard is to be provided under sub-section (*1*) of section 32;

(*zb*) the manner in which the amount of tax may be provisionally quantified under sub-section (*2*) of section 32;

(*zc*) the manner in which the re-assessment may be made under section 33;

(*zd*) the other evidence to prove and the form and manner of declaration required to be furnished under sub-section (*2*) of section 35;

(*ze*) such other manner of payment of tax and the manner of payment of tax, interest due or the penalty by instalments under sub-section (*2*) section 39;

(*zf*) the manner of payment of penalty under sub-section (*5*) of section 39;

(*zg*) the conditions and restrictions subject to which the deduction of tax may be made under sub-section (*1*) of section 40;

(*zh*) the manner of payment of amount into the Government Treasury under sub-section (*3*) of section 40;

(*zi*) the conditions subject to which no deduction of tax shall be made under sub-section (*1*) of section 41;

(*zj*) the manner in which tax referred to in sub-section (*1*) of section 41 shall be deducted under sub-section (*4*) of section 41;

(*zk*) the form and manner of certificate by the person making deduction under sub-section (*5*) of section 41;

(*zl*) the form and manner of granting tax clearance certificate under section 42;

(*zm*) the manner in which the opportunity of being heard is to be provided under sub-section (*3*) of section 43;

(*zn*) the form of notice by the prescribed authority under sub-section (*2*) of section 44;

(*zo*) the manner of publication of notice and the details therefor under sub-section (*4*) of section 44;

(*zp*) the form of application in which the person may claim the refund under sub-section (*5*) of section 44;

(*zq*) the manner of keeping a true and complete accounts under sub-section (*1*) of section 52;

(*zr*) the dealers or persons and the manner of drawing up the manufacturing, trading and profit and loss account and a balance-sheet and other accounts under sub-section (*2*) of section 52;

(*zs*) the form of challan to be issued by every dealer or a person under sub-section (*3*) of section 52;

(*zt*) the accounts and the manner in which the trading and profit and loss account shall be drawn up under sub-section (*4*) of section 52;

(*zu*) the value of goods exceeding which the retail invoice is required to be issued by the dealer under sub-section (*4*) of section 53;

(*zv*) the period for which invoices under sub-section (*7*) of section 53 may be required to be preserved;

(*zw*) the conditions and restrictions subject to which a copy of the original tax invoice may be provided by the selling dealer under sub-section (*8*) of section 53;

(*zx*) the particulars of the credit note and the debit note under sub-section (*9*) of section 53;

(*zy*) the other period for which the tax invoices and retail invoices are required to be preserved under sub-section (*10*) of section 53;

(*zz*) the form of audit report and the particulars thereof under sub-section (*2*) of section 54;

(*zza*) the manner of authorisation to inspect all places of business under sub-section (*2*) of section 56;

(*zzb*) the manner of seizure of accounts, registers or documents under sub-section (*3*) of section 56;

(*zzc*) the manner of seizure of goods under clause (*a*) of sub-section (*4*) of section 56;

(*zzd*) the manner in which the opportunity of being heard is to be provided under clause (*b*) of sub-section (*4*) of section 56;

(*zze*) the manner of auction of goods and the manner in which the sale proceeds shall be refunded under clause (*e*) of sub-section (*4*) of section 56;

(*zzf*) the manner of release of security under clause (*f*) of sub-section (*4*) of section 56;

(*zzg*) the manner and form of notice by the prescribed authority under sub-section (*2*) of section 57;

(*zzh*) the form of notice by the prescribed authority under sub-sections (*2*) and (*3*) of section 58;

(*zzi*) the time and manner of furnishing information under sub-section (*1*) of section 59;

(*zzj*) the accounts, registers and documents required to be maintained under sub-section (*2*) of section 59;

(*zzk*) the manner of erecting check posts and barriers under sub-section (*1*) of section 60;

(*zzl*) the form and manner of furnishing declaration and the conditions subject to which such declaration shall be furnished under sub-section (*2*) of section 60;

(*zzm*) the manner of intercepting, detaining and searching any goods carrier under sub-section (*3*) of section 60;

(*zzn*) the form of declaration required by a person transporting goods under sub-section (*1*) of section 61;

(*zzo*) the manner of obtaining transit permission under sub-section (*1*) of section 62;

(*zzp*) the manner of refund to a person who paid in excess of the amount due under sub-section (*1*) of section 68;

(*zzq*) the manner of claiming or receiving the refund under sub-section (*2*) of section 68;

(*zzr*) the form of application for grant of provisional refund under sub-section (*1*) of section 69;

(*zzs*) the security to be furnished by the dealer under sub-section (*2*) of section 69;

(*zzt*) the form and manner of filing an appeal under section 72;

(*zzu*) the conditions subject to which the offences punishable under this Act may be investigated under sub-section (*1*) of section 83;

(*zzv*) the manner of authorisation and the conditions subject to which an accountant, company secretary or sales tax practitioner may appear before taxing authorities under section 87;

(*zzw*) declaration by the State Government relating to any dues as unrecoverable under section 92;

(*zzx*) the manner of imposition of penalty for breach of any rules made under this section;

(*zzy*) the manner and time in which, the particulars of, and the authority to whom, goods held in stock is to be declared under section 95;

(*zzz*) the manner of claiming input tax credit under sub-sections (*1*) and (*2*) of section 96;

(*zzza*) the manner and extent of deferment of tax liability under sub-section (*3*) of section 96;

(*zzzb*) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, or may be, made by rules.

(*3*) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of the State Legislature while it is in session for a total period of fourteen days, which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, 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.

(*4*) Any rule made under this section may provide that the contravention thereof shall be punishable with fine which may extend to five thousand rupees and where the contravention is continuing one, with a further fine which may extend to one hundred rupees per day for every day during which such contravention continues.

Bihar Act 5 of 1981.

94. (*1*) The Bihar Finance Act, 1981 (hereinafter referred to as "the repealed Act") is hereby repealed from the date of commencement of this Act. Repeal and savings.

(*2*) The repeal shall not affect, —

(*a*) any legal proceeding or remedy whether initiated or availed of before or after this repeal, in respect of any such right, title, obligation or liability;

(*b*) affect any right, privilege, obligation, or liability acquired, accrued or incurred under the repealed Act except the right or privilege accrued under the repealed Act or the rules framed or notifications issued thereunder, to industries, granted under any industrial policy or industrial policy resolution of the State Government; or

(*c*) the levy, assessment or recovery of any tax or the imposition or recovery of any penalty, in respect of such period,

under the provision of the repealed Act; and all proceedings under the repealed Act in respect of matters aforesaid shall be initiated and disposed of or continued and disposed of, as the case may be, as if this Act has not been passed; and for this purpose all taxing authorities or Inspectors appointed under section 10, and the Tribunal constituted under section 9 of, shall exercise all powers and perform all duties conferred by or under the repealed Act upon the corresponding authorities appointed under section 9 or section 8 thereof:

Provided that any appeal or any revision arising out of any order under the Bihar Finance Act, 1981 shall be filed before, or heard or disposed of by, the appropriate authorities mentioned in sections 72, 73 and 74 in the manner as provided therein. Bihar Act 5 of 1981.

(*3*) All rules, orders and appointments made, notifications published, certificates granted, powers conferred and other things done under the said Act and in force on the commencement of this Act, shall, so far as they are not inconsistent with or until they are not modified, superseded or cancelled under this Act, be deemed to have been respectively made, published, granted, conferred or done under this Act.

(*4*) Save as otherwise provided in sub-sections (*2*) and (*3*), the mention of particular matters in those sub-sections shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeal. 10 of 1897.

Declaration of stock of goods held on 1st April, 2005.

95. Every dealer who was registered under the Bihar Finance Act, 1981, as it stood before its repeal by section 94, or who makes an application for registration as a dealer on the 1st day of April, 2005 shall declare such details regarding the stock of goods held by him on the 31st March, 2005 in such manner and with such particulars and within such time and to such authority, as may be prescribed. Bihar Act 5 of 1981.

Transitory provisions.

96. (*1*) Where any goods, other than those specified under sub-section (*2*) of section 13 of this Act, held in stock by a registered dealer on the date of commencement of this Act, are goods which have already suffered tax on the first point of their sale within the meaning of the Bihar Finance Act, 1981, as it stood before its repeal by section 94, are sold by him or are consumed in manufacture of other goods on or after the date of commencement of this Act, he shall claim and be allowed, in such manner as may be prescribed, an input tax credit under sections 16 and 17 of this Act. Bihar Act 5 of 1981.

(*2*) Where any goods, other than those specified under sub-section (*2*) of section 13 of this Act, held in stock by a registered dealer on the date of commencement of this Act, are goods which have already suffered tax on the first point of their sale within the meaning of the Bihar Finance Act, 1981, as it stood before its repeal by section 94, are used or consumed by him for the manufacture of goods for sale within the State of Bihar or in the course of inter-State trade and commerce under section 3 of the Central Sales Tax Act, 1956 or in the course of export within the meaning of section 5 of the Central Sales Tax Act, 1956 on or after the date of commencement of this Act, he shall claim and be allowed, in such manner as may be prescribed, an input tax credit under sections 16 and 17 of this Act. Bihar Act 5 of 1981. 74 of 1956.

(*3*) Where—

Bihar Act 5 of 1981.

(*a*) any dealer has been granted the facility of deferment of tax payable under section 23A of the Bihar Finance Act, 1981, as it stood before its repeal by section 94, and who has, on the commencement of this Act, not availed of the full entitlement, he shall be allowed to continue to defer the tax payable under this Act, in the manner and to the extent prescribed;

Bihar Act 5 of 1981.

(*b*) any dealer has been granted the facility of exemption from payment of tax under clause (*b*) of sub-section (*3*) of section 7 of the Bihar Finance Act, 1981, as it stood before its repeal by section 94, and who has, on the commencement of this Act, not availed of the full entitlement, he shall be allowed to opt for deferment of his tax liability under this Act, in the manner and to the extent prescribed.

(*4*) Where —

Bihar Act 5 of 1981.

(*a*) the tax has been collected under the Bihar Finance Act, 1981 as it stood before its repeal by section 94, but the same has not been deposited before the date of commencement of this Act, the tax so collected by any person under the said Act shall be deposited in accordance with the provisions of the aforesaid Act and the rules made thereunder, as if this Act has not come into force and the said Act had not been repealed;

Bihar Act 5 of 1981.

(*b*) a return or statement is required to be filed under the Bihar Finance Act, 1981 as it stood before its repeal by section 94, but the same had not been filed before the commencement of this Act, such return or statement, as the case may be, shall be filed in accordance with the provisions of the aforesaid Act and by the person liable to file such return or statement;

Bihar Act 5 of 1981.

(*c*) a return has been filed, under the Bihar Finance Act, 1981 as it stood before its repeal by section 94, by any dealer for any year and no assessment in respect of that year has been made before the commencement of this Act, the proceedings for the assessment of that dealer for that year shall be made or be continued as if this Act had not come into force and the said Act had not been repealed and such assessment shall be made by the prescribed authority under this Act;

Bihar Act 5 of 1981.

(*d*) a person has been aggrieved by any decision made or order passed under the Bihar Finance Act, 1981 as it stood before its repeal by section 94, and he has not filed any appeal or an application for review or revision, such person may file an appeal or make an application for revision or review, as the case may be, in accordance with the provision of the said Act and the rules made thereunder to the prescribed authority for disposing of such appeal or application;

Bihar Act 5 of 1981.

(*e*) any liability of any dealer to pay tax, under the Bihar Finance Act, 1981, as it stood before its repeal by section 94, had been affected, and such person was entitled to make a reference before the High Court under section 48 of the said Act, before the date of commencement of this Act, such person may, draw up, within two months of the date of commencement of this Act, a reference (if not already made such reference) and refer it to the High Court in accordance with the provisions of said section 48, as if the aforesaid Act had not been repealed.

(*5*) No interest or penalty shall be leviable or imposable or no prosecution shall be initiated for any offence committed under this Act during the period beginning on the 18th April, 2005 and ending on the day preceding the day on which this Act comes into force.

Bihar Act 5 of 1981.

Construction of references in any repealed law to officers, authorities, etc.

97. Any reference in any provision of the Bihar Finance Act, 1981, as it stood before its repeal by section 94, to an officer, authority or tribunal shall, for the purpose of carrying into effect the provisions contained in section 83, be construed as a reference to the corresponding officer, authority or tribunal appointed or constituted by or under this Act; and if any question arises as to who such corresponding officer, authority or tribunal is, the decision of the Commissioner thereon shall be final.

Removal of difficulty.

98. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty:

Provided that no order shall be made under this section after the expiry of a period of two years from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of State Legislature.

Laying of notifications on the table of the State Legislature.

99. Every notification issued under this Act shall be laid, as soon as may be, after it is published in the Official Gazette, before each House of State Legislature while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the notification or both Houses agree that the notification should be annulled, the notification 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 notification.

Validation of Bihar Value Added Tax Ordinance, 2005.

100. Anything done or any action taken under the Bihar Value Added Tax Ordinance, 2005 (including any order passed, notification issued and rules made) shall be deemed to be valid and be deemed to have been done or taken under the corresponding provisions of this Act. Bihar Ord. 1 of 2005.

SCHEDULE I

(*See* section 7)

Serial Number	Goods
1.	Coarse grains.
2.	Fresh vegetables and fresh fruits.
3.	Fresh meat, fresh fish and livestock.
4.	Unprocessed and unbranded salt.
5.	Fresh milk and pasteurized milk.
6.	Fresh eggs.
7.	Unpacked plain water.
8.	Books, periodicals and journals.
9.	Unbranded bread.
10.	Handlooms excluding handloom products.
11.	Betel leaves.
12.	Condoms and contraceptives.
13.	Curd, lassi and butter milk.
14.	Electrical energy.
15.	Glass bangles.
16.	Kumkum and bindi.
17.	Aids and implements used by handicapped persons.
18.	Poultry feed and aquatic feed.
19.	Green garlic and green ginger.
20.	Firewood.
21.	Agricultural implements exclusively worked by human or animal power such as rahat, water lift, ploughs and parts thereof, spades (kudali), hoes, phavras, harrows, sickles, khurpies, karing, kundi, mowers, cultivators, ridgers, land levellers, axe, gandasa, shears, yokes, hand dusters.
22.	Raw silk.
23.	Indigenous hand-made musical instruments.
24.	Raw wool.
25.	Fresh flowers.
26.	Saplings.
27.	Cotton yarn in hank.
28.	Cart driven by animals.
29.	Raichi.
30.	Sacred thread, commonly known as *yagyopawit*.
31.	Idols made of clay.

Serial Number	Goods
32.	Clay lamps.
33.	Bangles made of shell, plastic, lac or glass.
34.	Kites.
35.	Takhti.
36.	Poha, murmura, laktho, lai and mukundana.
37.	Sattu.
38.	Goods mentioned in clauses (*iia*), (*vii*), (*viii*), (*ix*) and (*x*) of section 14 of the Central Sales Tax Act, 1956 (74 of 1956).

SCHEDULE II

(*See* section 14)

Serial Number	Goods
1.	Gold, silver and other precious metals.
2.	Articles of gold, silver and precious metals including jewellery made of gold, silver and precious metals.
3.	Precious stones.

SCHEDULE III

(*See* section 14)

PART I

Serial Number	Goods
1.	Acids.
2.	Agarbatti.
3.	All kinds of bricks including refractory bricks and asphaltic roofing.
4.	All types of yarn except cotton hank yarn.
5.	Aluminium conductor steel reinforced.
6.	Aluminium utensils.
7.	Aluminium, aluminium alloys, their products (including extrusions) not elsewhere mentioned in this Schedule or in any other Schedule.
8.	Article made of rolled gold and imitation gold.
9.	Artificial silk yarn, polyster fibre yarn, and staple fibre yarn.
10.	Bagasse.
11.	Basic chromium sulphate, sodium bi-chromate, bleach liquid.
12.	Beedi leaves.
13.	Bicycles, tricycles and their spare parts.
14.	Bone meal.
15.	Bran oil.
16.	Branded bread.
17.	Castor oil.
18.	Charcoal.
19.	Chemical fertilizers, pesticides, weedicides and insecticides excluding mosquito repellants.
20.	Chemicals including caustic soda, caustic potash, soda ash, bleaching powder, sodium bi-carbonate, sodium hydrosulphite, sulphate of alumina, sodium nitrate, sodium acetate, sodium sulphate, acid slurry, tri-sodium phosphate, sodium tripoly phosphate, sodium silicate, sodium metasilicate, carboxy methyl cellulose, sodium sulphide, acetic acid, sodium bi-sulphite, oxalic acid, sodium thio-sulphate, sodium sulphite, sodium alginate, benzene, citric acid, diethylene glycol, sodium nitrite, hydrogen peroxide, acetaldehyde, pentaerythritol, sodium alpha olefin sulphonate, sodium formate, chemical components and mixtures and all other chemicals not specified elsewhere in this Schedule or in any other Schedule.
21.	Chillies.
22.	Clay.
23.	Cumin seed.
24.	Declared goods under section 14 of the Central Sales Tax Act, 1956 (74 of 1956) except goods mentioned in clauses (*iia*), (*vii*), (*viii*), (*ix*) and (*x*) of that section.
25.	De-oiled cake.

Serial Number	Goods
26.	Dyes, that is to say, — (*i*) Acid dyes; (*ii*) Alizarine dyes; (*iii*) Bases; (*iv*) Basic dyes; (*v*) Direct dyes; (*vi*) Naphthols; (*vii*) Nylon dyes; (*viii*) Optical whitening agents; (*ix*) Plastic dyes; (*x*) Reactive dyes; (*xi*) Sulphur dyes; (*xii*) Vat dyes; (*xiii*) all other dyes not specified elsewhere in the Schedule.
27.	Edible oils and oil cake.
28.	Electrodes.
29.	Embroidery or zari articles, that is to say,— (*i*) imi; (*ii*) zari; (*iii*) kasab; (*iv*) saima; (*v*) dabka; (*vi*) chumki; (*vii*) gota; (*viii*) sitara; (*ix*) naqsi; (*x*) kora; (*xi*) glass bead; (*xii*) badla; (*xiii*) glzal, (*xiv*) embroidery machines, (*xv*) embroidery needles.
30.	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker.
31.	Flour-atta, maida, suji, bran and besan.
32.	Galvanized iron Pipes.
33.	Gingili oil.
34.	Gur and Jaggery.
35.	Hand pumps and spare parts.
36.	Hose pipes.
37.	Hosiery goods.
38.	Ice.
39.	Industrial cables.
40.	Industrial inputs as specified in Part III of this Schedule used exclusively as industrial inputs.
41.	Information Technology products, as given in Part II of this Schedule, including computers, telephone and parts thereof, tele-printer and wireless equipment.
42.	Khandsari.
43.	Kirana goods such as: *i.* Spices *e.g.* garlic, haldi, gol mirch, tejpatta, dhania, jira, laung, ilaichi, sahjira, mangraila, dalchini, jaffer, hing, methi, jabitri, saunf, all kinds of adrakh, jatamanshi, tamarind, sonth, ajwain, kawabchini and pepper; *ii.* Medical herbs, and *iii.* Miscellaneous articles like rori, gulal, mica dust, camphor, peppermint, dhup, broom sticks, lohban, arrowroot, sohaga, nausadar, alum, posta and mitha soda.
44.	Knitting wool.
45.	Lignite.
46.	Lime, lime stone, products of lime, dolomite and other white washing materials not elsewhere mentioned in this Schedule or in any other Schedule.
47.	Linear alkyl benezene.
48.	Maize products.
49.	Medicine and Drugs of all varieties excluding any cosmetics, perfumery, toiletry and hair oil, whether or not such cosmetics, perfumery, toiletry and hair oil is

Serial Number	Goods
	manufactured under any Drug Licence and whether or not such cosmetics, perfumery, toiletry and hair oil contains any medicinal properties.
50.	Metals, alloys, metal powders, metal pastes of all types and grades and metal scraps other than those declared under section 14 of the Central Sales Tax Act, 1956.
51.	Mixed PVC stabilizer.
52.	Napa Slabs (rough flooring stones).
53.	Ores and minerals.
54.	Organic manure.
55.	Palm fatty acid.
56.	Paper and newsprint including exercise books, paperboard, mill board, straw board, blotting paper, cardboard, waste paper (cutting paper), cartridge paper, packing paper, paper bags, cartons, cards, blank registers, note books, envelopes, labels, letter pads, writing tablets and flat files.
57.	(*i*) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax; (*ii*) Slack wax.
58.	Pens of all kinds including refills.
59.	Plastic footwear.
60.	Plastic granules.
61.	Power operated agricultural implements.
62.	Printing ink excluding toner and cartridges.
63.	Processed and branded salt.
64.	Pulp of bamboo.
65.	PVC pipes.
66.	Ready-made garments.
67.	Rubber that is to say,— (*a*) Raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, prescribed latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex; (*b*) Reclaimed rubber all grades and qualities; (*c*) Synthetic rubber.
68.	Safety matches.
69.	Seeds.
70.	Sewing thread.
71.	Ship (including ship building).
72.	Silk fabrics.
73.	Solvent oils other than organic solvent oil.
74.	Sponge iron.
75.	Stainless steel.
76.	Starch.
77.	Tamarind.

Serial Number	Goods
78.	Tractors, harvesters, their implements and spare parts.
79.	Transmission wires and towers.
80.	Turmeric.
81.	Vanaspati.
82.	Vegetable oil.
83.	Water when sold in sealed container.
84.	Writing instruments.
85.	Renewable energy devices and spare parts such as flat solar collectors, concentrating and pipe type solar collectors, solar water heaters and systems, air/gas/fluid heating systems, solar crop dealers and systems, solar stills and declination systems, solar pumps based on solar thermal and solar photovoltaic conversion, solar power generating systems, solar photovoltaic nodules and panels for water pumping and other applications, wind mills and any specially designed devices on wind mills, any special devices including electric generators and pumps running on wind energy, bio-gas plants and bio-gas engines and bio-gas fires, agricultural and municipal water conversion devices producing energy, equipment for utilising geothermal energy, portable varieties of improved solar chullah, solar refrigeration, solar cold storage and solar air conditioning systems, electricity operated vehicles including battery powered or fuel cell powered vehicles.
	PART II
1.	Word processing machines and electronic typewriters.
2.	Electronic calculators.
3.	Computer systems and peripherals, electronic diaries.
4.	Parts and accessories of goods specified at serial numbers 1, 2, 3 above.
5.	DC Micrometers/stepper motors of an output not exceeding 37.5 watts.
6.	Parts of goods specified at serial number 5 above.
7.	Uninterrupted Power Supplies and their parts.
8.	Permanent magnets and articles intended to become permanent magnets (Ferrites).
9.	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; Videophones.
10.	Microphones, Multimedia speakers, headphones, earphones and combined microphone/speaker sets and their parts.
11.	Telephone answering machines.
12.	Parts of telephone answering machines.
13.	Prepared unrecorded media for sound recording or similar recording of other phenomena.
14.	Information Technology software on any media.
15.	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.

Serial Number	Goods
16.	Radio communication receivers, Radio pagers.
17.	(i) Aerials, antennas and their parts.
	(ii) Parts of goods specified at serial number 14 and 15 above.
18.	LCD Panels, LED Panels and parts thereof.
19.	Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof.
20.	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
21.	Printed circuits.
22.	Switches, connectors and Relays for up to 5 Amps at voltage not exceeding 250 volts, electronic fuses.
23.	Data/Graphic display tubes, other than TV picture tubes and parts thereof.
24.	Diodes, transistors and similar semi-conductor devices; Photosensitive semi-conductor devices, including Photovoltaic cells whether or not assembled in modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals.
25.	Electronic Integrated Circuits and Micro-assemblies.
26.	Signal generators and parts thereof.
27.	Optical fibre cables.
28.	Optical fibre and optical fibre bundles and cables.
29.	Liquid Crystal Devices, Flat Panel Display Devices and parts thereof.
30.	Cathode ray oscilloscopes, Spectrum Analyzers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network and Logic Analyzer and Signal Analyzer.
	PART III
1.	Animal (including fish) fats and oils, crude, refined or purified.
2.	Glycerol, crude, glycerol waters and glycerol lyes.
3.	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermacell, whether or not refined or coloured; degras; residues resulting from the treatment of tall substances or animal or vegetable waxes.
4.	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified inedible mixtures or preparations of fats and oils.
5.	Liquid glucose (non-medicinal).
6.	Denatured ethyl alcohol of any strength.
7.	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculate on dry weight.
8.	Copper ores and concentrates.
9.	Nickel ores and concentrates.
10.	Cobalt ores and concentrates.
11.	Aluminium ores and concentrates.
12.	Lead ores and concentrates.

Serial Number	Goods
13.	Zinc ores and concentrates.
14.	Tin ores and concentrates.
15.	Chromium ores and concentrates.
16.	Tungsten ores and concentrates.
17.	Uranium or thorium ores and concentrates.
18.	Molybdenum ores and concentrates.
19.	Titanium ores and concentrates.
20.	Niobium, tantalum, vanadium or zirconium ores and concentrates.
21.	Precious metal ores and concentrates.
22.	Other ores and concentrates.
23.	Granulate slag (slag sand) for the manufacture of iron or steel.
24.	Benzole.
25.	Toluole.
26.	Xylole.
27.	Naphthalene.
28.	Phenols.
29.	Creosote oils.
30.	Fluorine, chlorine, bromine and iodine.
31.	Sulphur, sublimed or precipitated; colloidal sulphur.
32.	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
33.	Hydrogen, rare gases and other non-metals.
34.	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed; mercury.
35.	Hydrogen chloride (hydroc ric acid); chlorosulphuric acids.
36.	Sulphuric acid and anhydrides thereof; oleum.
37.	Nitric acid; sulphonitric acids.
38.	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.
39.	Oxides of boron: boric acids.
40.	Halides and halide oxides of non-metals.
41.	Sulphides of non-metals; commercial phosphorus trisulphide.
42.	Ammonia, anhydrous or in aqueous solution.
43.	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
44.	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
45.	Aluminium hydroxide.

Serial Number	Goods
46.	Chromium oxides and hydroxides.
47.	Manganese oxides.
48.	Iron oxides and hydroxides.
49.	Cobalt oxides and hydroxides; commercial cobalt oxides.
50.	Tatanium oxide.
51.	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
52.	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
53.	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides; iodides and iodide oxides.
54.	Chlorates and perchlorates; bromates and perbromates; lodates and periodates.
55.	Sulphides; polysulphides.
56.	Dithionites and sulphoxylates.
57.	Sulphides; thiosulphates.
58.	Copper sulphate.
59.	Nitrites; nitrates.
60.	Phosphinates (hypophosphites), phosphonates (phosphates), phosphates and polyphosphates.
61.	Carbonates; peroxocarbonates (percarbonates); commercial ammonium.
62	Cyanides, cyanide oxides and complex cyanides.
63.	Fulminates, cyanates and thiocyanates.
64.	Borates; peroxoborates (perborates).
65.	Sodium dichromate.
66.	Potassium dichromate.
67.	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
68.	Isotopes compounds, inorganic or organic of such isotopes, whether or not chemically defined.
69.	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.
70.	Phosphides, whether or not chemically defined excluding ferrophosphours.
71.	Calcium carbide.
72.	Cyclic hydrocarbons.
73.	Halogenated derivatives of hydrocarbons.
74.	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or nor halogenated.

Serial Number	Goods
75.	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives.
76.	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
77.	Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives.
78.	Epoxidees, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
79.	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitorsated derivatives.
80.	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
81.	Halogenated, sulphonated, nitrated or nitrosated derivatives.
82.	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacides; their halogenated, sulphonated, nitrated or nitrosated derivatives.
83.	Unsaturated acyclic monocarboxylic acid, cyclic monocarboxylic acid, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
84.	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives.
85.	Carboxylic acids with additional oxygenfunction and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
86.	Phosphoric esters and their salts including lactophosphates; their halogenated sulphonated, nitrated nitrosated derivatives.
87.	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated; sulphonated, nitrated or nitrosated derivatives.
88.	Amine-function compounds.
89.	Oxygen-function amino-compounds.
90.	Quaternary ammonium salts and hydroxides, leetcithins and other phosphoaminolipids.
91.	Carboxyamind-function compounds: amide-function compounds of carbonic acid.
92.	Carboxyamide function compounds (including saccharin andnits salts) and iminefunction compounds.
93.	Nitrile-function compounds.
94.	Diazo, Axo-orazoxy compounds.
95.	Organic derivatives of hydrazine or of hydroxylamine.
96.	Organo-sulphou compounds.
97.	Ethylene Diamine Tetra Acetic Acid. Nitrillo Triaccetric acid and their derivatives.

Serial Number	Goods
98.	Hetrocyclic compounds with oxygen heteroatom(s) only.
99.	Hetrocyclic compounds with nitrogen heteroatom(s) only.
100.	Nucleic acids and their salts; other heterocyclic compounds.
101.	Sulphonamides.
102.	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
103.	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
104.	Ethylene Diamine Tetra Acetic Acid, nitrillo triaccetric acid and their derivatives.
105.	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives.
106.	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations whether or not containing natural tanning substances; enbzymatic preparations for pretanning.
107.	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin.
108.	Synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemical defines.
109.	Colour lakes; preparations based on colour lakes.
110.	Glass frit and other glass, in the form of powder, granules or flakes.
111.	Prepared driers.
112.	Printing ink whether or not concentrated or solid.
113.	Casein, caseinates and other casein derivatives, casein glues.
114.	Enzymes; prepared enzymes not elsewhere specified or included.
115.	Artificial graphite: colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plated or other semi-manufactures.
116.	Activated carbon: activated natural mineral products: animal black, including spent animal black.
117.	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including ligning sulphonates.
118.	Resin and resin acids, and derivatives thereof: resin spirit and resin oils; run gums.
119.	Wood tar; wood tar oils; wood creosote; woods naptha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetables pitch.
120.	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressing) and mordant of kind used in textile, paper, leather or liked industries, not elsewhere specified or included.
121.	Prepared rubber accelerator; compound plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilisers for rubber or plastics.

Serial Number	Goods
122.	Reducers and blanket wash/roller wash used in the printing industry.
123.	Reaction intiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
124.	Mixed alkylbenzenes and mixed alkyaphthalaenes.
125.	Chemical elements doped for use in electronics, in the form of dises, wafers or similar forms: chemical compounds doped for use in electronic.
126.	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
127.	Retarders used in the printing industry.
128.	Polymers of propylene or of other olefins, in primary forms.
129.	Acrylic polymers in primary forms.
130.	Polyacetals, other polyethers and expoxide resins in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters in primary forms.
131.	Polyamides in primary forms.
132.	Amino-resins, polyphenylene oxide, phenolic resins and plyurethanes in primary forms.
133.	Silicones in primary forms.
134.	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphides.
135.	Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms.
136.	Natural polymers (for example alginic acid) and modified natural polyers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
137.	Ion-exchangers based on polymers.
138.	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
139.	Flexible plain films.
140.	Articles for the packing of goods of plastics; namely; boxes, cases crates, containers, carboys, bottles, jerry cans and their stoppers, lids caps of plastics but not including insulated ware.
141.	Natural rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
142.	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any produce of this heading in primary forms or in plates, sheets or strip.
143.	Reclaimed rubber in primary form or in plates, sheets or strip.
144.	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip other than the forms and articles of unvulcanised rubber.
145.	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.

Serial Number	Goods
146.	Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers, of paper, paperboard, whether in assembled or unassembled condition.
147.	Paper printed labels and paperboard printed labels.
148.	Paper self adhesive tape and printed wrappers used for packing.
149.	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres.
150.	Carboys, bottles, jars phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass.
151.	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.

SCHEDULE IV

(*See* section 14)

Serial Number	Goods
1.	Country liquor including spiced country liquor
2.	Potable spirit, wine or liquor whether imported or manufactured in India
3.	High Speed Diesel Oil and Light Diesel Oil
4.	Motor Spirit
5.	Natural Gas
6.	Aviation Turbine Fuel

SCHEDULE V

(*See* section 17)

Serial Number	List of organisations which can claim refund
1.	AFGHANISTAN.
	H.E. Ambassador of Republic of Afghanistan.
	The Embassy of Republic of Afghanistan.
	The Diplomatic Officers (including their spouses) of the Embassy of Afghanistan.
2.	AFRO-ASIAN RURAL RECONSTRUCTION ORGANISATION.
3.	ALGERIA.
	The Embassy of Democratic and Popular Republic of Algeria.
4.	ANGOLA.
	The Embassy of Angola on the purchases made by the diplomats for Official and personal use.
5.	APOSTOLIC NUNCIATURE.
6.	ARGENTINA.
	The Embassy of Argentina Republic on the purchases made by its diplomats for official as well as personal use.
7.	ARMENIA.
	The Embassy of Armenia on the purchases made by the mission for official use.
8.	ASIAN AFRICAN LEGAL CONSULTIVE COMMITTEE,
	for its official use.
9.	ASIAN DEVELOPMENT BANK.
10.	AUSTRALIA.
	The High Commission and its Diplomatic Officers in respect of purchases made from bounded stores only for their official and personal use.
11.	AUSTRIA.
	The Embassy of Austria in India (for sales intended for their official use).
	The Diplomatic Officers of the Embassy of Austria in India (for sales intended for their personal use).
12.	BANGLADESH.
	The High Commission for the Peoples Republic of Bangladesh in India.
	The Diplomatic Officers (including their spouses) of the High Commission for the Peoples Republic of Bangladesh in India.
13.	BELARUS.
	The Embassy of Belarus in India. Purchases made for its diplomatic and administrative/technical personnel for official as well as personal use.
14.	BELGIUM.
	H.E. the Ambassador of Belgium in India.

Serial Number	List of organisations which can claim refund
	The Embassy of Belgium in India.
	The Diplomatic Officers of the Belgium Embassy in India.
15.	BHUTAN.
	The Royal Bhutan Mission for sales intended for official use of Mission.
	The Representative of Bhutan for sales intended for personal use.
	The Diplomatic Officers of the Royal Bhutan Mission for sales intended for personal use.
16.	BRAZIL.
	The Embassy of the Federative Republic of Brazil in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Federative Republic of Brazil in India.
17	BRITAIN.
	The High Commission for Britain in India (all sales for official use).
	The Diplomatic Officers (including their spouses) of the High Commission for Britain in India (sales of imported goods from bonded stocks only).
18.	BRUNEI DARUSSALAM.
	The Embassy of Brunei Darussalam on the purchases made by its Diplomats for Official as well as personal use.
19.	BULGARIA.
	H.E. the Ambassador of the Peoples Republic of Bulgaria in India.
	The Embassy of the Peoples Republic of Bulgaria in India.
	The Diplomatic Officers (including their spouses) of the Embassy of the Peoples Republic of Bulgaria in India.
20.	CANADA.
	H.E. the High Commissioner for Canadian in India.
	The Diplomatic Officers of the Canada High Commission.
	The Canadian High Commission.
21.	CENTRAL AFRICA.
	The Embassy of the Central African Empire (for sales intended for official use).
	The Diplomatic Officers (including their spouses) of the Embassy of the Central African Empire (for sales intended for their personal use).
22.	CHINA.
	H.E. the Chinese Ambassador in India.
	The Embassy of the Peoples Republic of China.
	The Diplomatic officers of the Chinese Embassy in India.
23.	COLUMBIA.
	The Embassy of Columbia in India.

Serial Number	List of organisations which can claim refund
24.	COMBODIA. H.E. the ambassador of Combodia in India. The Embassy of Combodia in India. The Diplomatic Officers (including their spouses) of the Embassy of Combodia in India.
25.	(A) Officials of the COMMISSION OF THE EUROPEAN COMMUNITIES for setting up their office. (B) Personnel of the delegation holding diplomatic status (other than Indian nationals and persons permanently resident in India employed by the said Commission).
26.	COMMON EDUCATIONAL MEDIA CENTRE FOR ASIA. Common Educational Media Centre on the purchase made for official use and by its President and Vice-President for personal use.
27.	CONGO. The Congolese Embassy and their Diplomatic Officers.
28.	CROATIA. The Embassy of Croatia on the purchases made by its diplomats for official as well as for personal use of their officials.
29.	CUBA. The Embassy of the Republic of Cuba in India. The Diplomatic Officers (including their spouses) of the Republic of Cuba in India.
30.	CYPRUS. The Cyprus High Commission (for sales intended for official use). The Diplomatic Officers (including their spouses) of the Cyprus High Commission (for sales intended for their personal use).
31.	CZECH REPUBLIC. The Embassy of Czech Republic on the purchases made by its diplomats for official as well as for personal use of their officials.
32.	DENMARK. The Royal Danish Embassy in India. The Diplomatic Officers (including their spouses) of the Royal Danish Embassy in India.
33.	DOMINICA. The High Commission for the Commonwealth of Dominica (for its official purchases). The Diplomatic Officials of the High Commission for the Commonwealth of Dominica (for their personal use).
34.	EGYPT. The Embassy of the Arab Republic of Egypt in India.

Serial Number	List of organisations which can claim refund
	The Diplomatic officers (including their spouses) of the Embassy of the Arab Republic of Egypt in India.
35.	ETHOPIA.
	The Ethopian Embassy in India (for its official purchases).
	The Diplomatic Officers of the Ethopian Embassy in India (for their personal purchases).
36.	FINLAND.
	The Embassy of Finland on the purchase of following items made by its diplomats for official purpose.
	(1) Construction materials as well as commodities to be used for the interior decoration and furnishing of building.
	(2) Commodities used in representational functions.
	(3) Motor vehicles as well as spare parts and equipment for Motor vehicles.
	(4) Work performances concerning the premises of a mission or office and the commodities referred to in items (1) to (3) or the rental of those commodities.
	(5) Telecommunication services, energy commodities and fuel purchased for the building of a mission or office.
	(6) Fuels for motor vehicles.
37.	FRANCE.
	The Embassy of France on the purchases made by its diplomats for Official purposes and for the residence of the Ambassador.
38.	GERMANY.
	The Embassy of Germany in India (for sales intended for official use only).
	The Diplomatic Officers of the German Embassy in India (for sales intended for personal use).
39.	GHANA.
	The High Commissioner for Ghana in India.
	The Diplomatic officers (including their spouses) of the High Commissioner for Ghana in India.
40.	GREECE.
	The Royal Greek Embassy in India.
	The Diplomatic Officers (including their spouses) of the Royal Greek Embassy in India.
41.	GUYANA.
	The High Commission for Guyana, and its Diplomatic Officers (including their spouses).
42.	HUNGARY.
	H.E. The Ambassador of the Hungarian Peoples Republic in India.
	The Embassy of the Hungarian Peoples Republic in India.

Serial Number	List of organisations which can claim refund
	The Diplomatic Officers (including their spouses) of the Embassy of the Hungarian Peoples Republic in India.
43.	INDONESIA.
	The Embassy of Indonesia on all its official purchases and the purchases made by its officials for their personal use.
44.	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT IN INDIA and Employees, other than those recruited locally of the International Bank for Reconstruction and Development in India.
45.	INTERNATIONAL CENTRE FOR GENETIC ENGINEERING AND BIOTECHNOLOGY, (for all its official purchases).
46.	(A) Office of the INTERNATIONAL COURT OF JUSTICE (for sales intended for official use).
	(B) Dr. Nagendra Singh an elected judge of the International Court of Justice, (for sales intended for his personal use).
47.	INTERNATIONAL LABOUR OFFICE.
48.	IRAN.
	The Embassy of Iran in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Iran in India.
49.	IRAQ.
	H.E. the Ambassador of the Republic of Iraq in India.
	The Embassy of Republic of Iraq in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Iraq in India.
50.	IRELAND.
	The Embassy of Ireland in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Ireland in India.
51.	ISRAEL.
	The Embassy of Israel on purchases made by its diplomats for official as well as for personal use.
52.	ITALY.
	The Embassy of Italy on the purchases made by its diplomats for official use as well as for personal use of their officials.
53.	JAPAN.
	The Embassy of Japan and its Diplomatic Officers.
54.	JORDAN.
	The Embassy of Hashemite Kingdom of Jordan in India.
	The Diplomatic Officers (including their spouses) of the Embassy of the Hashemite Kingdom of Jordan in India.

Serial Number	List of organisations which can claim refund
55.	KAZAKHSTAN.
	The Embassy of Kazakhstan on the purchases made by its diplomats for official as well as for personal use.
56.	KENYA.
	For official use as well as Diplomatic Officers (including their spouses) of the Kenya High Commission in India.
57.	KOREA.
	H.E. the Ambassador of Korea.
	The Embassy of the Republic of Korea.
	The Diplomatic Officers (including their spouses) of the Embassy Republic of Korea.
58.	KOREA (D.P.R.).
	H.E. The Ambassador of the Democratic Peoples Republic of Korea.
	The Embassy of the Democratic People Republic of Korea.
	The Diplomatic Officers (including their spouses) of the Embassy of the Democratic Peoples Republic of Korea.
59.	KUWAIT.
	H.E. the Ambassador of the State of Kuwait in India.
	The Embassy of the State of Kuwait in India.
	The Diplomatic Officers of the Embassy of the State of Kuwait in India.
60.	KYRGHYSTAN.
	The Embassy of Kyrghystan on the purchases made by its diplomats for official as well as for personal use.
61.	LAOS.
	The Royal Embassy of Laos in India.
	The Diplomatic Officers (including their spouses) of Royal Embassy of Laos in India.
62.	LEAGUE OF ARAB STATES MISSION.
	League of Arab States Mission.
	Chief Representative, Deputy Chief Representative, their spouses and minor children of the league of Arab States Mission.
63.	LEBANON.
	H.E. the Ambassador of Lebanon in India.
	The Embassy of Lebanon in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Lebanon.
64.	LIBERIA.
	The Embassy of Liberia on all its official purchases as well as purchases made by its officials for their personal use.

Serial Number	List of organisations which can claim refund
65.	LIBYA.
	The Embassy of the Libyan Arab Republic in India (for sales intended for official use).
	The Diplomatic Officers (including their spouses) of the Embassy of the Libyan Arab Republic in India (for sales intended for their personal use).
66.	LUXEMBOURG.
	The Embassy of Grand Duchy of Luxembourg in respect of goods purchased by them for official use only.
67.	MALAYSIA.
	The High Commissioner for Malaysia in India.
	The Diplomatic Officer (including their spouses) of the High Commissioner for Malaysia in India.
68.	MAURITIUS.
	The High Commission of Mauritius and its Diplomatic Officers.
69.	MEXICO.
	The Embassy of Mexico in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Mexico in India.
70.	MONGOLIA.
	H.E. the Ambassador of the Mongolian Peoples Republic in India.
	The Embassy of the Mongolian Peoples Republic in India.
	The Diplomatic Officers of the Embassy of the Mongolian Peoples Republic in India.
71.	MOROCCO
	The Embassy of Morocco on the purchases made by its diplomats for official as well as personal use.
72.	MOZAMBIQUE.
	High Commission of the Republic of Mozambique in respect of goods purchased by them for official use only.
73.	MYANMAR.
	The Embassy of the Republic of the Myanmar in India. (Restricted to sale of goods from bonded stocks).
	The Diplomatic Officers (including their spouses) of the Embassy of the Union of Myanmar in India. (sale of petrol only).
74.	NAMIBIA.
	The Namibian High Commission on the purchase made by its diplomats for official as well as for personal use.
75.	NEPAL.
	The Royal Nepalese Embassy in India, and

Serial Number	List of organisations which can claim refund
	The Diplomatic Officers (including their spouses) of the Royal Nepalese Embassy in India.
76.	NETHERLANDS.
	The Royal Netherlands Embassy in India.
	The Diplomatic Officers (including their spouses) of the Royal Netherlands Embassy in India.
77.	NICARAGUA.
	The Embassy of Nicaragua on all its official purchases as well as the purchases made by its officials for their personal use.
78.	NIGERIA.
	H.E. the High Commission of the Federal Republic of Nigeria in India.
	The High Commission for the Federal Republic of Nigeria.
	The Diplomatic Officers of the High Commission for the Federal Republic of Nigeria in India.
79.	NORWAY.
	H.E. the Norwegian Ambassador in India.
	The Royal Norwegian Embassy in India.
	The Diplomatic Officers (including their spouses) of the Royal Norwegian Embassy in India.
80.	OMAN.
	The Embassy of Sultanate of Oman and its Diplomatic Officers.
81.	PAKISTAN.
	The Embassy of Pakistan in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Pakistan in India.
82.	PANAMA.
	The Embassy of Panama and its Diplomatic Officers in respect of purchases made from bonded stores only.
83.	PHILIPPINES.
	H.E. the Ambassador of the Philippines in India.
	The Embassy of Philippines in India, and
	The Diplomatic Officers (including their spouses) of the Embassy of the Philippines in India.
84.	PLO.
	The Embassy of the Palestine Liberation Organisation (for sales intended for official use).
	The Diplomatic Officers (including their spouses) of the Embassy of the Palestine Liberation Organisation (for sales intended for personal use).

Serial Number	List of organisations which can claim refund
85.	POLAND.
	The Embassy of the Polish Peoples Republic and their Diplomatic Officers.
86.	PORTUGAL.
	The Embassy of Portugal in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Portugal in India (for sales intended for their personal use).
87.	QATAR.
	The Embassy of the State of Qatar.
	The Diplomatic Officers of the Embassy of the State of Qatar, and their spouses for sales intended for their personal use.
88.	ROMANIA.
	H.E. the Ambassador of the Socialist Republic of Romania in India.
	The Embassy of the Socialist Republic of Romania in India.
	The Diplomatic Officers (including their spouses) of the Embassy of the Socialist Republic of Romania.
89.	RUSSIA.
	The Embassy of the Russian Federation on the purchases made by the Diplomats for official and personal use.
90.	RWANDA.
	The Embassy of Republic of Rwanda on the purchases made by its diplomatic and administrative/technical personnel for official as well as personal use.
91.	SAHRAWI ARAB DEMOCRATIC REPUBLIC.
	The Embassy of Sahrawi Arab Democratic Republic.
	The Diplomatic Officers of the Embassy of Sahrawi Arab Democratic Republic.
92.	SAUDI ARABIA.
	H.E. the Ambassador of Saudi Arabia in India.
	The Embassy of Saudi Arabia in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Saudi Arabia in India.
93.	SENEGAL.
	The Embassy of Republic of the Senegal in India (for sales intended for the official use of the Embassy).
	The Diplomatic Officers (including their spouses) the Embassy of the Republic of Senegal in India (for sales intended for personal use).
94.	SINGAPORE.
	The High Commission for Singapore.
	Their Diplomatic Officers.

Serial Number	List of organisations which can claim refund
95.	SLOVAK REPUBLIC.
	The Embassy of Slovak Republic on the purchases made by its diplomats for official as well as for personal use of their officials.
96.	SOMALIA.
	The Embassy of Somalia in India (for sales intended for official use).
	The Diplomatic Officers (including their spouses) of the Embassy of the Somali in India (for sales intended for their personal use).
97.	SOUTH AFRICA.
	The Embassy of South Africa on the purchases made by its diplomats for official as well as for personal use.
98.	SOUTH WEST AFRICAN PEOPLES ORGANISATION (SWAPO).
	The Embassy of South West African Peoples Organisation (SWAPO) – on all its official purchases and the purchases made by its officials for their personal use.
99.	SPAIN.
	H.E. the Ambassador of Spain in India.
	The Embassy of Spain in India.
	The Diplomatic Officers of the Embassy of Spain in India.
100.	SRI LANKA.
	The High Commission for the Democratic Socialist Republic of Sri Lanka for purchases made for its official use as well as by diplomats.
101.	SUDAN.
	The Embassy of Democratic Republic of Sudan in India.
	The Diplomatic Officers (including their spouses) of the Embassy of the Democratic Republic of Sudan in India.
	(Exemption extended to purchases from places other than bonded stocks).
102.	SURINAME.
	The Embassy of Republic of Suriname on the purchases made for official use as well as personal use of the diplomats.
103.	SWEDEN.
	The Royal Swedish Embassy in India (for its official purchases).
	The Diplomatic Officers of the Royal Swedish Embassy in India (for their personal use).
104.	SWITZERLAND.
	The Embassy of Switzerland on the purchases made by its diplomats for official as well as for personal use of their officials.
105.	SYRIA.
	The Embassy of the Syrian Arab Republic and their Diplomatic Officers.
106.	THAILAND.
	The Royal Thai Embassy in India.

Serial Number	List of organisations which can claim refund
	The Diplomatic Officers (including their spouses) of the Royal Thai Embassy in India.
107.	TRINIDAD.
	The High Commission for Trinidad and Tobago in India.
	The members of the Diplomatic Staff of the said High Commission.
	(Exemption restricted to (*i*) sale intended for the official use of the Commission and (*ii*) sale intended for personal use).
108.	TUNISIA.
	The Embassy of Tunisia on the purchases made by its Diplomats for official as well as personal use.
109.	TURKEY.
	The Embassy of Turkey on the purchases made by its diplomats for official as well as for personal use.
110.	U.A.E.
	The Embassy of the United Arab Emirates, for its official use.
	The Diplomatic Officers of the Embassy of the United Arab Emirates, and their spouses for sales intended for their personal use.
111.	UGANDA.
	The High Commission for the Republic of Uganda in India.
	The Diplomatic officers (including their spouses) of the High Commission for the Republic of Uganda in India.
112.	UKRAINE.
	The Embassy of Ukraine on the purchases made by its diplomats for official as well as for personal use.
113.	UNITED NATIONS DEVELOPMENT PROGRAMME.
114.	The Regional Office for India, Nepal, Ceylon, Iran, Afghanistan and Pakistan of THE UNITED NATIONS ECONOMIC COMMISSION FOR ASIA and Far East (Division of Social Affairs).
115.	UNITED NATIONS EDUCATION SCIENTIFIC AND CULTURAL ORGANISATION.
116.	UNITED NATIONS EDUCATIONAL SCIENTIFIC AND CULTURAL ORGANISATION RESEARCH CENTRE ON SOCIAL AND ECONOMIC DEVELOPMENT IN SOUTHERN ASIA.
117.	UNITED NATIONS FOOD AND AGRICULTURAL ORGANISATION.
118.	UNITED NATIONS HIGH COMMISSION FOR REFUGEES.
	(Exemption for official use only).
119.	UNITED NATIONS INFORMATION CENTRE.
120.	UNITED NATIONS INTERNATIONAL CHILDREN'S EMERGENCY FUND.

Serial Number	List of organisations which can claim refund
121.	UNITED NATIONS MILITARY OBSERVERS GROUP IN INDIA AND PAKISTAN.
122.	UNITED NATIONS OFFICE FOR POPULATION STUDIES.
123.	(A) The Regional Office of the UNITED NATIONS WORLD HEALTH ORGANISATION for South East Asia, (for sales intended for official use).
	(B) The Regional Director (including his spouses) of the United Nations World Health Organisation for South East Asia, (for sales intended for personal use).
124.	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT MISSION.
	United States Agency for International Development Mission and Employees other than the locally recruited staff of the United States Agency for International Development Mission.
125.	URUGUAY.
	H.E. the Ambassador of the Oriental Republic of Uruguay in India.
	The Embassy of the Oriental Republic of Uruguay in India.
	The Diplomatic Officers (including their spouses) of the Oriental Republic of Uruguay in India.
126.	U.S.A.
	The Embassy of the U.S.A. in India.
	H.E. the Ambassador of the U.S.A. in India.
	The Diplomatic Officers (including their spouses and dependents) of the Embassy of U.S.A. in India.
127.	RUSSIAN FEDERATION.
	H.E. the Ambassador of the Russian Federation in India.
	The Embassy of the Russian Federation in India.
	The Diplomatic Officers of the Embassy of Russian Federation in India.
128.	UZBEKISTAN.
	The Embassy of Republic of Uzbekistan on the purchases made by its diplomats for official as well as for personal use.
129.	VIETNAM (DEMOCRATIC REPUBLIC).
	H.E. the Ambassador of the Democratic Republic of Vietnam in India.
	The Embassy of the Democratic Republic of Vietnam in India.
	The Diplomatic Officers (including their spouses) of the Embassy of the Democratic Republic of Vietnam in India.
130.	VIETNAM (REPUBLIC).
	The Counsel General of the Republic of Vietnam in India.
	The Consulate General of the Republic of Vietnam in India.
	The Consular Officer of the Consulate General of the Republic of Vietnam in India.

Serial Number	List of organisations which can claim refund
131.	VENEZUELA.
	The Embassy of Venezuela in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Venezuela in India.
132.	YEMEN.
	The Embassy of the Peoples Democratic Republic of Yemen in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Peoples Democratic Republic of Yemen in India.
133.	YUGOSLAVIA.
	The Embassy of the Socialist Federal Republic of Yugoslavia in India.
	The Diplomatic Officers (including their spouses) of the Embassy of Federal Republic of Yugoslavia in India.
134.	ZAIRE.
	H.E. the Ambassador of the Republic of Zaire in India.
	The Embassy of the Republic of Zaire in India.
	The Diplomatic Officers (including their spouses) of the Embassy of the Republic of Zaire in India (exemption restricted to goods from bonded stores only).
135.	ZAMBIA.
	The High Commission of Zambia in India (for sales intended for official use).
	The Diplomatic Officers (including their spouses) of the Zambian High Commission in India (for sales intended for personal use), (exemption is restricted to goods manufactured or produced in India and not imported from out of India).
136.	ZIMBABWE.
	The Zimbabwe High Commission for its official purchases only upon certification of the Head of Mission Charged Affairs.

THE SPECIAL ECONOMIC ZONES ACT, 2005

ARRANGEMENT OF SECTIONS

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THE SPECIAL ECONOMIC ZONES ACT, 2005

No. 28 OF 2005

[23rd *June*, 2005.]

An Act to provide for the establishment, development and management of the Special Economic Zones for the promotion of exports and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the Special Economic Zones Act, 2005.

(*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, and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "appointed day" with reference to a Special Economic Zone means the date on which the Special Economic Zone is notified by the Central Government under sub-section (*1*) of section 4;

(*b*) "Approval Committee" means an Approval Committee constituted under sub-section (*1*) of section 13;

(*c*) "authorised operations" means operations which may be authorised under sub-section (*2*) of section 4 and sub-section (*9*) of section 15;

(*d*) "Authority" means a Special Economic Zone Authority constituted under sub-section (*1*) of section 31;

(*e*) "Board" means the Board of Approval constituted under sub-section (*1*) of section 8;

(*f*) "Co-Developer" means a person who, or a State Government which, has been granted by the Central Government a letter of approval under sub-section (*12*) of section 3;

(*g*) "Developer" means a person who, or a State Government which, has been granted by the Central Government a letter of approval under sub-section (*10*) of section 3 and includes an Authority and a Co-Developer;

(*h*) "Development Commissioner" means the Development Commissioner appointed for one or more Special Economic Zones under sub-section (*1*) of section 11;

(*i*) "Domestic Tariff Area" means the whole of India (including the territorial waters and continental shelf) but does not include the areas of the Special Economic Zones;

(*j*) "entrepreneur" means a person who has been granted a letter of approval by the Development Commissioner under sub-section (*9*) of section 15;

(*k*) "existing Special Economic Zone" means every Special Economic Zone which is in existence on or before the commencement of this Act;

(*l*) "existing Unit" means every Unit which has been set up on or before the commencement of this Act in an existing Special Economic Zone;

(*m*) "export" means—

(*i*) taking goods, or providing services, out of India, from a Special Economic Zone, by land, sea or air or by any other mode, whether physical or otherwise; or

(*ii*) supplying goods, or providing services, from the Domestic Tariff Area to a Unit or Developer; or

(*iii*) supplying goods, or providing services, from one Unit to another Unit or Developer, in the same or different Special Economic Zone;

(*n*) "Free Trade and Warehousing Zone" means a Special Economic Zone wherein mainly trading and warehousing and other activities related thereto are carried on;

(*o*) "import" means—

(*i*) bringing goods or receiving services, in a Special Economic Zone, by a Unit or Developer from a place outside India by land, sea or air or by any other mode, whether physical or otherwise; or

(*ii*) receiving goods, or services by a Unit or Developer from another Unit or Developer of the same Special Economic Zone or a different Special Economic Zone;

(*p*) "infrastructure facilities" means industrial, commercial or social infrastructure or other facilities necessary for the development of a Special Economic Zone or such other facilities which may be prescribed;

(*q*) "International Financial Services Centre" means an International Financial Services Centre which has been approved by the Central Government under sub-section (*1*) of section 18;

(*r*) "manufacture" means to make, produce, fabricate, assemble, process or bring into existence, by hand or by machine, a new product having a distinctive name, character or use and shall include processes such as refrigeration, cutting, polishing, blending, repair, remaking, re-engineering and includes agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture, viticulture and mining;

(*s*) "notification" means a notification published in the Official Gazette and the expression "notify" shall be construed accordingly;

(*t*) "notified offences" means the offences specified as such under sub-section (*1*) of section 21;

(*u*) "Offshore Banking Unit" means a branch of a bank located in a Special Economic Zone and which has obtained the permission under clause (*a*) of sub-section (*1*) of section 23 of the Banking Regulation Act, 1949; 10 of 1949.

(*v*) "person" includes an individual, whether resident in India or outside India, a Hindu undivided family, co-operative society, a company, whether incorporated in India or outside India, a firm, proprietary concern, or an association of persons or body of individuals, whether incorporated or not, local authority and any agency, office or branch owned or controlled by such individual, Hindu undivided family, co-operative, association, body, authority or company;

(*w*) "prescribed" means prescribed by rules made by the Central Government under this Act;

(*x*) "Reserve Bank" means the Reserve Bank of India constituted under section 3 of the Reserve Bank of India Act, 1934; 2 of 1934.

(*y*) "Schedule" means Schedules to this Act;

(*z*) "services" means such tradable services which,—

(*i*) are covered under the General Agreement on Trade in Services annexed as IB to the Agreement establishing the World Trade Organisation concluded at Marrakesh on the 15th day of April, 1994;

(*ii*) may be prescribed by the Central Government for the purposes of this Act; and

(*iii*) earn foreign exchange;

(*za*) "Special Economic Zone" means each Special Economic Zone notified under the proviso to sub-section (*4*) of section 3 and sub-section (*1*) of section 4 (including Free Trade and Warehousing Zone) and includes an existing Special Economic Zone;

(*zb*) "State Government" means a State Government of the State in which a Special Economic Zone is established or proposed to be established;

(*zc*) "Unit" means a Unit set up by an entrepreneur in a Special Economic Zone and includes an existing Unit, an Offshore Banking Unit and a Unit in an International Financial Services Centre, whether established before or established after the commencement of this Act;

1 of 1944.
65 of 1951.
43 of 1961.
52 of 1962.
22 of 1992.

(*zd*) all other words and expressions used and not defined in this Act but defined in the Central Excise Act, 1944, the Industries (Development and Regulation) Act, 1951, the Income-tax Act, 1961, the Customs Act, 1962 and the Foreign Trade (Development and Regulation) Act, 1992 shall have the mesnings respectively assigned to them in those Acts.

CHAPTER II

ESTABLISHMENT OF SPECIAL ECONOMIC ZONE

Procedure for making proposal to establish Special Economic Zone.

3. (*1*) A Special Economic Zone may be established under this Act, either jointly or severally by the Central Government, State Government, or any person for manufacture of goods or rendering services or for both or as a Free Trade and Warehousing Zone.

(*2*) Any person, who intends to set up a Special Economic Zone, may, after identifying the area, make a proposal to the State Government concerned for the purpose of setting up the Special Economic Zone.

(*3*) Notwithstanding anything contained in sub-section (*2*), any person, who intends to set up a Special Economic Zone, may, after identifying the area, at his option, make a proposal directly to the Board for the purpose of setting up the Special Economic Zone:

Provided that where such a proposal has been received directly from a person under this sub-section, the Board may grant approval and after receipt of such approval, the person concerned shall obtain the concurrence of the State Government within the period, as may be prescribed.

(*4*) In case a State Government intends to set up a Special Economic Zone, it may after identifying the area, forward the proposal directly to the Board for the purpose of setting up the Special Economic Zone:

Provided that the Central Government may,—

(*a*) after consulting the State Government concerned;

(*b*) without referring the proposal for setting up the Special Economic Zone to the Board; and

(*c*) after identifying the area,

suo motu set up and notify the Special Economic Zone.

(*5*) Every proposal under sub-sections (*2*) to (*4*) shall be made in such form, and, manner, containing such particulars as may be prescribed.

(*6*) The State Government may, on receipt of the proposal made under sub-section (*2*), forward the same together with its recommendations to the Board within such period as may be prescribed.

(*7*) Without prejudice to the provisions contained in sub-section (*8*), the Board may, after receipt of the proposal under sub-sections (*2*) to (*4*), approve the proposal subject to such terms and conditions as it may deem fit to impose, or modify or reject the proposal.

(*8*) The Central Government may prescribe the following requirements for establishment of a Special Economic Zone, namely:—

(*a*) the minimum area of land and other terms and conditions subject to which the Board shall approve, modify or reject any proposal received by it under sub-sections (*2*) to (*4*); and

(*b*) the terms and conditions, subject to which the Developer shall undertake the authorised operations and his obligations and entitlements:

Provided that different minimum area of land and other terms and conditions referred to in clause (*a*) may be prescribed by the Central Government for a class or classes of Special Economic Zones.

(*9*) If the Board,—

(*a*) approves without any modification the proposal received under sub-sections (*2*) to (*4*), it shall communicate the same to the Central Government;

(*b*) approves with modifications the proposal received under sub-sections (*2*) to (*4*), it shall, communicate such modifications to the person or the State Government concerned and if such modifications have been accepted by such person or State Government, the Board shall communicate the approval to the Central Government;

(*c*) rejects the proposal received under sub-sections (*2*) to (*4*), it shall record the reasons therefor and communicate the rejection to the Central Government which shall intimate to the State Government or the person concerned.

(*10*) The Central Government shall, on receipt of communication under clause (*a*) or clause (*b*) of sub-section (*9*), grant, within such time as may be prescribed, a letter of approval on such terms and conditions and obligations and entitlements as may be approved by the Board, to the Developer, being the person or the State Government concerned:

Provided that the Central Government may, on the basis of approval of the Board, approve more than one Developer in a Special Economic Zone in cases where one Developer does not have in his possession the minimum area of contiguous land, as may be prescribed, for setting up a Special Economic Zone and in such cases, each Developer shall be considered as a Developer in respect of the land in his possession.

(*11*) Any person who, or a State Government which, intends to provide any infrastructure facilities in the identified area referred to in sub-sections (*2*) to (*4*), or undertake any authorised operation may, after entering into an agreement with the Developer referred to in sub-section (*10*), make a proposal for the same to the Board for its approval and the provisions of sub-section (*5*) and sub-sections (*7*) to (*10*) shall, as far as may be, apply to the said proposal made by such person or the State Government.

(*12*) Every person or the State Government referred to in sub-section (*11*), whose proposal has been approved by the Board and who, or which, has been granted letter of approval by the Central Government, shall be considered as a Co-Developer of the Special Economic Zone.

(*13*) Subject to the provisions of this section and the letter of approval granted to a Developer, the Developer may allocate space or built up area or provide infrastructure services to the approved Units in accordance with the agreement entered into by him with the entrepreneurs of such Units.

Establishment of Special Economic Zone and approval and authorisation to operate it to, Developer.

4. (*1*) The Developer shall, after the grant of letter of approval under sub-section (*10*) of section 3, submit the exact particulars of the identified area referred to in sub-sections (*2*) to (*4*) of that section, to the Central Government and thereupon that Government may, after satisfying that the requirements, under sub-section (*8*) of section 3 and other requirements, as may be prescribed, are fulfilled, notify the specifically identified area in the State as a Special Economic Zone:

Provided that an existing Special Economic Zone shall be deemed to have been notified and established in accordance with the provisions of this Act and the provisions of this Act shall, as far as may be, apply to such Zone accordingly:

Provided further that the Central Government may, after notifying the Special Economic Zone, if it considers appropriate, notify subsequently any additional area to be included as a part of that Special Economic Zone.

(*2*) After the appointed day, the Board may, authorise the Developer to undertake in a Special Economic Zone, such operations which the Central Government may authorise.

Guidelines for notifying Special Economic Zone.

5. The Central Government, while notifying any area as a Special Economic Zone or an additional area to be included in the Special Economic Zone and discharging its functions under this Act, shall be guided by the following, namely:—

(*a*) generation of additional economic activity;

(*b*) promotion of exports of goods and services;

(*c*) promotion of investment from domestic and foreign sources;

(*d*) creation of employment opportunities;

(*e*) development of infrastructure facilities; and

(*f*) maintenance of sovereignty and integrity of India, the security of the State and friendly relations with foreign States.

6. The areas falling within the Special Economic Zones may be demarcated by the Central Government or any authority specified by it as— Processing and non-processing areas.

(*a*) the processing area for setting up Units for activities, being the manufacture of goods, or rendering services; or

(*b*) the area exclusively for trading or warehousing purposes; or

(*c*) the non-processing areas for activities other than those specified under clause (*a*) or clause (*b*).

7. Any goods or services exported out of, or imported into, or procured from the Domestic Tariff Area by,— Exemption from taxes, duties or cess.

(*i*) a Unit in a Special Economic Zone; or

(*ii*) a Developer,

shall, subject to such terms, conditions and limitations, as may be prescribed, be exempt from the payment of taxes, duties or cess under all enactments specified in the First Schedule.

CHAPTER III

CONSTITUTION OF BOARD OF APPROVAL

8. (*1*) The Central Government shall, within fifteen days of the commencement of this Act, by notification, constitute, for the purposes of this Act, a Board to be called the Board of Approval. Constitution of Board of Approval.

(*2*) The Board shall consist of—

(*a*) an officer not below the rank of an Additional Secretary to the Government of India in the Ministry or Department of the Central Government dealing with commerce—Chairperson, *ex officio;*

(*b*) two officers, not below the rank of a Joint Secretary to the Government of India, to be nominated by the Central Government to represent the Ministry or Department of the Central Government dealing with revenue—Members, *ex officio;*

(*c*) one officer not below the rank of a Joint Secretary to the Government of India to be nominated by the Central Government to represent the Ministry or Department of the Central Government dealing with economic affairs (financial services)— Member, *ex officio*;

(*d*) such number of officers, not exceeding ten, not below the rank of the Joint Secretary to the Government of India, to be nominated by the Central Government to represent the Ministries or Departments of the Central Government dealing with commerce, industrial policy and promotion, science and technology, small scale industries and agro and rural industries, home affairs, defence, environment and forests, law, overseas Indian affairs and urban development—Members; *ex officio;*

(*e*) a nominee of the State Government concerned—Member, *ex officio;*

(*f*) the Director General of Foreign Trade or his nominee—Member, *ex officio;*

(*g*) the Development Commissioner concerned—Member, *ex officio;*

(*h*) a Professor in the Indian Institute of Management, being a society registered under the Societies Registration Act, 1860 or the Indian Institute of Foreign Trade, being a society registered under the Societies Registration Act, 1860, as may be, nominated by the Central Government—Member, *ex officio;* 21 of 1860.

(*i*) an officer not below the rank of Deputy Secretary to the Government of India dealing with the Special Economic Zones in the Ministry or Department of the Central Government, dealing with commerce to be nominated by the Central Government—Member-Secretary, *ex officio*:

Provided that the member, being the Joint Secretary, nominated under clauses (*b*) to (*d*) of this sub-section may, if he is unable to attend the meeting of the Board, authorise any other officer to attend the meeting of the Board on his behalf.

(*3*) The term of office of an *ex officio* Member shall come to an end as soon as he ceases to hold the office by virtue of which he was so nominated.

(*4*) For the purposes of performing its functions, the Board may co-opt as members, such number of persons as it deems fit, who have special knowledge of, and practical experience in, matters relating to, or relevant to activity connected with the Special Economic Zones and any such person shall have the right to take part in the discussions of the Board but shall not be counted for the quorum and shall not be a member for any other purpose and such person shall be entitled to receive such allowances or fees, as the case may be, fixed by the Board.

(*5*) The Board shall meet at such times and places as may be appointed by it and shall have the power to regulate its own procedure.

(*6*) One-third of the total Members of the Board shall form a quorum, and all the acts of the Board shall be decided by a general consensus of the Members present.

(*7*) No act or proceeding of the Board shall be called in question on the ground merely of existence of any vacancy in, or any defect in the constitution of, the Board.

(*8*) All orders and decisions of the Board and all other instruments issued by it shall be authenticated by the signature of the Member-Secretary, or any other Member as may be authorised by the Board in this behalf.

Duties, powers and functions of Board.

9. (*1*) Subject to the provisions of this Act, the Board shall have the duty to promote and ensure orderly development of the Special Economic Zones.

(*2*) Without prejudice to the generality of the provisions contained in sub-section (*1*), the powers and functions of the Board shall include—

(*a*) granting of approval or rejecting proposal or modifying such proposals for establishment of the Special Economic Zones;

(*b*) granting approval of authorised operations to be carried out in the Special Economic Zones by the Developer;

(*c*) granting of approval to the Developers or Units (other than the Developers or the Units which are exempt from obtaining approval under any law or by the Central Government) for foreign collaborations and foreign direct investments (including investments by a person resident outside India), in the Special Economic Zone for its development, operation and maintenance;

(*d*) granting of approval or rejecting of proposal for providing infrastructure facilities in a Special Economic Zone or modifying such proposals;

(*e*) granting, notwithstanding anything contained in the Industries (Development and Regulation) Act, 1951, a licence to an industrial undertaking referred to in clause (*d*) of section 3 of that Act, if such undertaking is established, as a whole or part thereof, or proposed to be established, in a Special Economic Zone; 65 of 1951.

(*f*) suspension of the letter of approval granted to a Developer and appointment of an Administrator under sub-section (*1*) of section 10;

(*g*) disposing of appeals preferred under sub-section (*4*) of section 15;

(*h*) disposing of appeals preferred under sub-section (*4*) of section 16;

(*i*) performing such other functions as may be assigned to it by the Central Government.

(*3*) The Board may, if so required for the purposes of this Act or any other law for the time being in force relating to Special Economic Zones, by notification, decide as to whether a particular activity constitutes manufacture as defined in clause (*r*) of section 2 and such decision of the Board shall be binding on all Ministries and Departments of the Central Government.

(*4*) The Board may delegate such powers and functions as it may deem fit to one or more Development Commissioners for effective and proper discharge of the functions of the Board.

(*5*) Without prejudice to the foregoing provisions of this Act, the Board shall, in exercise of its powers or the performance of its functions under this Act, be bound by such

directions on questions of policy as the Central Government may give in writing to it from time to time.

(*6*) The decision of the Central Government whether a question is one of policy or not shall be final.

Suspension of letter of approval and transfer of Special Economic Zone in certain cases.

10. (*1*) If, at any time, the Board is of the opinion that a Developer—

(*a*) is unable to discharge the functions or perform the duties imposed on him by or under the provisions of this Act or rules made thereunder; or

(*b*) has persistently defaulted in complying with any direction given by the Board under this Act; or

(*c*) has violated the terms and conditions of the letter of approval; or

(*d*) whose financial position is such that he is unable to fully and efficiently discharge the duties and obligations imposed on him by the letter of approval, and

the circumstances exist which render it necessary for it in public interest so to do, the Board may, on application, or with the consent of the Developer, or otherwise, for reasons to be recorded in writing, suspend the letter of approval, granted to the Developer for a whole or part of his area established as Special Economic Zone, for a period not exceeding one year and appoint an Administrator to discharge the functions of the Developer in accordance with the terms and conditions of the letter of approval and manage the Special Economic Zone accordingly.

(*2*) Consequent upon appointment of an Administrator, the management of the Special Economic Zone of the Developer referred to in sub-section (*1*) shall vest in the Administrator.

(*3*) No letter of approval shall be suspended under sub-section (*1*) unless the Board has given to the Developer not less than three months' notice, in writing, stating the grounds on which it proposes to suspend the letter of approval, and has considered any cause shown by the Developer within the period of that notice, against the proposed suspension.

(*4*) The Board may, instead of suspending the letter of approval under sub-section (*1*), permit it to remain in force subject to such further terms and conditions as it thinks fit to impose, and any further terms or conditions so imposed shall be binding upon and be complied with by the Developer and shall be of like force and effect as if they were contained in the letter of approval.

(*5*) In case the Board suspends a letter of approval under this section, it shall serve a notice of suspension upon the Developer and fix a date on which the suspension shall take effect.

(*6*) Upon suspension of the letter of approval under sub-section (*1*), the Special Economic Zone of the Developer referred to in sub-section (*5*) shall vest in the Administrator under sub-section (*2*) for a period not exceeding one year or up to the date on which the letter of approval for such Special Economic Zone is transferred, whichever is earlier, in accordance with the provisions contained in sub-sections (*7*) and (*9*), as the case may be.

(*7*) Where the Board has given notice for suspension of letter of approval under sub-section (*5*), the Developer may, after prior approval of the Board, transfer his letter of approval to any person who is found eligible by the Board for grant of such approval.

(*8*) If at any time, it appears to the Board that the purpose of the order appointing the Administrator has been fulfilled or that for any reason it is undesirable that the order of appointment should remain in force, the Board may cancel the order and thereupon the Administrator shall be divested of the management of the Special Economic Zone which shall, unless otherwise directed by the Board, again vest in the person, being the Developer, in whom it was vested immediately prior to the date of appointment of the Administrator.

(*9*) Where the Board suspends the letter of approval, under this section, in respect of any Developer, the following provisions shall apply, namely:—

(*a*) the Board shall invite applications for transferring the letter of approval of the Developer, whose approval has been suspended and select the person or persons, in accordance with the procedure as may be prescribed, to whom the letter of approval of the Developer in the Special Economic Zone may be transferred;

(*b*) upon selection of person or persons under sub-clause (*a*), the Board may, by notice in writing, require the Developer to transfer his letter of approval in a Special Economic Zone to the person or persons so selected and thereupon the Developer

shall transfer his interests, rights and liabilities in the Special Economic Zone to any of the persons (hereafter in this section referred to as the "transferee") who has been selected by the Board on such terms and conditions and consideration as may be agreed upon between the Developer and the transferee;

(*c*) all the rights, duties, obligations and liabilities of the Developer, on and from the date of suspension of letter of approval or on and from the date, if earlier, on which his letter of approval in the Special Economic Zone of the Developer has been transferred to the transferee, shall cease absolutely except for any liabilities which have accrued prior to that date;

(*d*) the Board may make such interim arrangements in regard to the operation of the Special Economic Zone as may be considered appropriate;

(*e*) the Administrator shall exercise such powers and discharge such functions as the Board may direct.

(*10*) The Board may, in order to promote export or to protect the interest of Units or in the public interest, issue such directions or formulate such scheme as it may consider necessary for operation of the Special Economic Zone.

CHAPTER IV

DEVELOPMENT COMMISSIONER

Development Commissioner.

11. (*1*) The Central Government may appoint any of its officers not below the rank of Deputy Secretary to the Government of India as the Development Commissioner of one or more Special Economic Zones.

(*2*) The Central Government may appoint such officers and other employees as it considers necessary to assist the Development Commissioner in the performance of his functions in the Special Economic Zones established by a Developer (other than the Central Government) under this Act on such terms and conditions as it deems fit.

(*3*) Every Development Commissioner, officer and other employee shall be entitled to such salary and allowances and subject to such terms and conditions of service in respect of leave, pension, provident fund and other matters as may, from time to time, be specified by the Central Government.

Functions of Development Commissioner.

12. (*1*) Every Development Commissioner shall take all steps in order to discharge his functions under this Act to ensure speedy development of the Special Economic Zone and promotion of exports therefrom.

(*2*) Without prejudice to the generality of the foregoing provisions, the Development Commissioner shall—

(*a*) guide the entrepreneurs for setting up of Units in the Special Economic Zone;

(*b*) ensure and take suitable steps for effective promotion of exports from the Special Economic Zone;

(*c*) ensure proper co-ordination with the Central Government or State Government Departments concerned or agencies with respect to, or for the purposes, of clauses (*a*) and (*b*);

(*d*) monitor the performance of the Developer and the Units in a Special Economic Zone;

(*e*) discharge such other functions as may be assigned to him by the Central Government under this Act or any other law for the time being in force; and

(*f*) discharge such other functions as may be delegated to him by the Board.

(*3*) Every Development Commissioner shall be overall in-charge of the Special Economic Zone and shall exercise administrative control and supervision over the officers and employees

appointed under sub-section (*2*) of section 11 (including the officials deputed to such Special Economic Zone) to discharge any of the functions under this Act.

(*4*) Without prejudice to the provisions of sub-sections (*1*) to (*3*), every Development Commissioner shall discharge such functions and exercise such powers as may be delegated to him by a general or special order by the Central Government or the State Government concerned, as the case may be.

(*5*) Every Development Commissioner may call for such information from a Developer or Unit from time to time as may be necessary to monitor the performance of the Developer or the Unit, as the case may be.

(*6*) The Development Commissioner may delegate any or all of his powers or functions to any of the officers employed under him.

CHAPTER V

SINGLE WINDOW CLEARANCE

Constitution of Approval Committee.

13. (*1*) The Central Government shall,—

(*a*) in the case of existing Special Economic Zones, within six months from the date of commencement of this Act;

(*b*) in case of other Special Economic Zones established after the commencement of this Act, within six months from the date of establishment of such Special Economic Zone,

by notification, constitute a Committee for every Special Economic Zone, to be called the Approval Committee to exercise the powers and perform the functions specified in section 14.

(*2*) Every Approval Committee shall consist of—

(*a*) the Development Commissioner—Chairperson, *ex officio*;

(*b*) two officers of the Central Government to be nominated by that Government—Members, *ex officio*;

(*c*) two officers of the Central Government to be nominated by that Government to represent the Ministry or Department dealing with revenue—Members, *ex officio;*

(*d*) one officer of the Central Government to be nominated by that Government to represent the Ministry or Department dealing with economic affairs (financial services)—Member, *ex officio;*

(*e*) two officers of the State Government concerned to be nominated by that State Government—Members, *ex officio;*

(*f*) a representative of the Developer concerned—Special invitee.

(*3*) For the purpose of exercising its powers and performing its functions, the Approval Committee may invite to its meetings, such persons as the Committee deems fit, whose assistance or advice it may consider necessary.

(*4*) Every Approval Committee shall meet at such times and places as it considers necessary and shall have the power to regulate its own procedure.

(*5*) One-half of the total Members of the Approval Committee shall form a quorum, and all the acts of the Approval Committee shall be decided by a general consensus of the Members present:

Provided that in case the Approval Committee is unable to decide any matter by a general consensus, such matter shall stand referred to the Board of Approval for its decision.

(*6*) No act of the Approval Committee shall be called in question on the ground merely of existence of any vacancy in, or any defect in the constitution of, the Approval Committee.

(*7*) All orders and decisions of the Approval Committee and all other communications issued by it shall be authenticated by the signature of the Chairperson or any other member as may be authorised by the Approval Committee in this behalf.

(*8*) The term of office of an *ex officio* Member shall come to an end as soon as he ceases to hold office by virtue of which he was so nominated.

Powers and functions of Approval Committee.

14. (*1*) Every Approval Committee may discharge the functions and exercise the powers in respect of the following matters, namely:—

(*a*) approve the import or procurement of goods from the Domestic Tariff Area, in the Special Economic Zone for carrying on the authorised operations by a Developer;

(*b*) approve the providing of services by a service provider, from outside India, or from the Domestic Tariff Area, for carrying on the authorised operations by the Developer, in the Special Economic Zone;

(*c*) monitor the utilisation of goods or services or warehousing or trading in the Special Economic Zone;

(*d*) approve, modify or reject proposals for setting up Units for manufacturing or rendering services or warehousing or trading in the Special Economic Zone [other than the grant of licence under clause (*e*) of sub-section (*2*) of section 9] in accordance with the provisions of sub-section (*8*) of section 15:

Provided that where the Approval Committee is unable to decide whether a particular process constitutes manufacture or not it shall refer the same to the Board of Approval for decision;

(*e*) allow, on receipt of approval under clause (*c*) of sub-section (*2*) of section 9, foreign collaborations and foreign direct investments (including investments by a person outside India) for setting up a Unit;

(*f*) monitor and supervise compliance of conditions subject to which the letter of approval or permission, if any, has been granted to the Developer or entrepreneur; and

(*g*) perform such other functions as may be entrusted to it by the Central Government or the State Government concerned, as the case may be.

(*2*) The Approval Committee shall not discharge such functions and exercise such powers referred to in sub-section (*1*) in relation to a Developer, being the Central Government, as may be specified, by notification, by the Central Government :

Provided that till such time, the Approval Committee is constituted, the concerned Development Commissioner shall discharge all functions and exercise all powers of the Approval Committee.

Setting up of Unit.

15. (*1*) Any person, who intends to set up a Unit for carrying on the authorised operations in a Special Economic Zone, may submit a proposal to the Development Commissioner concerned in such form and manner containing such particulars as may be prescribed:

Provided that an existing Unit shall be deemed to have been set up in accordance with the provisions of this Act and such Units shall not require approval under this Act.

(*2*) On receipt of the proposal under sub-section (*1*), the Development Commissioner shall submit the same to the Approval Committee for its approval.

(*3*) The Approval Committee may, either approve the proposal without modification, or approve the proposal with modifications subject to such terms and conditions as it may deem fit to impose, or reject the proposal in accordance with the provisions of sub-section (*8*):

Provided that in case of modification or rejection of a proposal, the Approval Committee shall afford a reasonable opportunity of being heard to the person concerned and after recording the reasons, either modify or reject the proposal.

(*4*) Any person aggrieved by an order of the Approval Committee, made under sub-section (*3*), may prefer an appeal to the Board within such time as may be prescribed.

(*5*) No appeal shall be admitted if it is preferred after the expiry of the time prescribed therefor:

Provided that an appeal may be admitted after the expiry of the period prescribed therefor if the appellant satisfies the Board that he had sufficient cause for not preferring the appeal within the prescribed time.

(*6*) Every appeal made under sub-section (*4*) shall be in such form and shall be accompanied by a copy of the order appealed against and by such fees as may be prescribed.

(*7*) The procedure for disposing of an appeal shall be such as may be prescribed:

Provided that before disposing of an appeal, the appellant shall be given a reasonable opportunity of being heard.

(*8*) The Central Government may prescribe,—

(*a*) the requirements (including the period for which a Unit may be set up) subject to which the Approval Committee shall approve, modify or reject any proposal referred to in sub-section (*3*);

(*b*) the terms and conditions, subject to which the Unit shall undertake the authorised operations and its obligations and entitlements.

(*9*) The Development Commissioner may, after approval of the proposal referred to in sub-section (*3*), grant a letter of approval to the person concerned to set up a Unit and undertake such operations which the Development Commissioner may authorise and every such operation so authorised shall be mentioned in the letter of approval.

Cancellation of letter of approval to entrepreneur.

16. (*1*) The Approval Committee may, at any time, if it has any reason or cause to believe that the entrepreneur has persistently contravened any of the terms and conditions or its obligations subject to which the letter of approval was granted to the entrepreneur, cancel the letter of approval:

Provided that no such letter of approval shall be cancelled unless the entrepreneur has been afforded a reasonable opportunity of being heard.

(*2*) Where the letter of approval has been cancelled under sub-section (*1*), the Unit shall not, from the date of such cancellation, be entitled to any exemption, concession, benefit or deduction available to it, being a Unit, under this Act.

(*3*) Without prejudice to the provisions of this Act, the entrepreneur whose letter of approval has been cancelled under sub-section (*1*), shall remit, the exemption, concession, drawback and any other benefit availed by him in respect of the capital goods, finished goods lying in stock and unutilised raw materials relatable to his Unit, in such manner as may be prescribed.

(*4*) Any person aggrieved by an order of the Approval Committee made under sub-section (*1*), may prefer an appeal to the Board within such time as may be prescribed.

(*5*) No appeal shall be admitted if it is preferred after the expiry of the time prescribed therefor:

Provided that an appeal may be admitted after the expiry of the period prescribed therefor if the appellant satisfies the Board that he had sufficient cause for not preferring the appeal within the prescribed time.

(*6*) Every appeal made under sub-section (*4*) shall be in such form and shall be accompanied by a copy of the order appealed against and by such fees as may be prescribed.

(*7*) The procedure for disposing of an appeal shall be such as may be prescribed:

Provided that before disposing of an appeal, the appellant shall be given a reasonable opportunity of being heard.

Setting up and operation of Offshore Banking Unit.

17. (*1*) An application for setting up and operation of an Offshore Banking Unit in a Special Economic Zone may be made to the Reserve Bank in such form and manner as may be prescribed.

(*2*) On receipt of an application under sub-section (*1*), the Reserve Bank shall, if it is satisfied that the applicant fulfils all the conditions specified under sub-section (*3*), grant permission to such applicant for setting up and operation of an Offshore Banking Unit.

(*3*) The Reserve Bank may, by notification, specify the terms and conditions subject to which an Offshore Banking Unit may be set up and operated in the Special Economic Zone.

Setting up of International Financial Services Centre.

18. (*1*) The Central Government may approve the setting up of an International Financial Services Centre in a Special Economic Zone and prescribe the requirements for setting up and operation of such Centre:

Provided that the Central Government shall approve only one International Financial Services Centre in a Special Economic Zone.

(*2*) The Central Government may, subject to such guidelines as may be framed by the Reserve Bank, the Securities and Exchange Board of India, the Insurance Regulatory and Development Authority and such other concerned authorities, as it deems fit, prescribe the requirements for setting up and the terms and conditions of the operation of Units in an International Financial Services Centre.

Single application form, return, etc.

19. Notwithstanding anything contained in any other law for the time being in force, the Central Government may, if required,—

(*a*) prescribe a single application form for obtaining any licence, permission or registration or approval by a Developer, or an entrepreneur under one or more Central Acts;

(*b*) authorise the Board, the Development Commissioner or Approval Committee, to exercise the powers of the Central Government on matters relating to the development of a Special Economic Zone or setting up and operation of Units;

(*c*) prescribe a single form for furnishing returns or information by a Developer or an entrepreneur under one or more Central Acts.

Agency to inspect.

20. Notwithstanding anything contained in any other law for the time being in force, the Central Government may, by notification, specify any officer or agency to carry out surveys or inspections for securing of compliance with the provisions of any Central Act by a Developer or an entrepreneur, as the case may be, and such officer or agency shall submit verification and compliance reports, in such manner and within such time as may be specified in the said notification.

Single enforcement officer or agency for notified offences.

21. (*1*) The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.

(*2*) The Central Government may, by general or special order, authorise any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.

(*3*) Every officer or agency authorised under sub-section (*2*) shall have all the corresponding powers of investigation, inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.

Investigation, inspection, search or seizure.

22. The agency or officer, specified under section 20 or section 21, may, with prior intimation to the Development Commissioner concerned, carry out the investigation, inspection, search or seizure in the Special Economic Zone or in a Unit if such agency or officer has reasons to believe (reasons to be recorded in writing) that a notified offence has been committed or is likely to be committed in the Special Economic Zone:

Provided that no investigation, inspection, search or seizure shall be carried out in a Special Economic Zone by any agency or officer other than those referred to in sub-section (*2*) or sub-section (*3*) of section 21 without prior approval of the Development Commissioner concerned:

Provided further that any officer or agency, if so authorised by the Central Government, may carry out the investigation, inspection, search or seizure in the Special Economic Zone or Unit without prior intimation or approval of the Development Commissioner.

Designated Courts to try suits and notified offences.

23. (*1*) The State Government, in which the Special Economic Zone is situated, may, with the concurrence of the Chief Justice of the High Court of that State, designate one or more courts—

(*a*) to try all suits of a civil nature arising in the Special Economic Zone; and

(*b*) to try notified offences committed in the Special Economic Zone.

(*2*) No court, other than the court designated under sub-section (*1*), shall try any suit or conduct the trial of any notified offence referred to in that sub-section:

Provided that the courts, in which any suit of a civil nature in a Special Economic Zone had been filed before the commencement of this Act, shall continue to try such suit after such commencement:

Provided further that the courts, in which any trial of any notified offence is being conducted before the commencement of this Act, shall continue to conduct the trial of such offence after the commencement of this Act:

Provided also that the courts competent to try any notified offence, before the commencement of this Act, shall conduct the trial in respect of such offence after the commencement of this Act until the courts have been designated under sub-section (*1*) and all such cases relating to such trials shall thereafter be transferred to such courts so designated which shall conduct the trial from the stage at which such cases were so transferred.

Appeal to High Court.

24. Any person aggrieved, by any decision or order of the court designated under sub-section (*1*) of section 23, may file an appeal to the High Court within sixty days from the date of communication of the decision or order of the courts so designated to him on any question of fact or law arising out of such orders:

Provided that the High Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing an appeal within the said period, allow it to be filed within a further period not exceeding sixty days.

Explanation.— In section 23 and in this section "High Court" means the High Court of the State in which the Special Economic Zone is situated.

Offences by companies.

25. (*1*) Where an offence has been committed by a company, every person, who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided for the offence, if he has proved that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where an offence has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) "company" means any body corporate and includes a firm or other association of individuals; and

(*b*) "director", in relation to a firm, means a partner in the firm.

CHAPTER VI

SPECIAL FISCAL PROVISIONS FOR SPECIAL ECONOMIC ZONES

Exemptions, drawbacks and concessions to every Developer and entrepreneur.

26. (*1*) Subject to the provisions of sub-section (*2*), every Developer and the entrepreneur shall be entitled to the following exemptions, drawbacks and concessions, namely:—

(*a*) exemption from any duty of customs, under the Customs Act, 1962 or the Customs Tariff Act, 1975 or any other law for the time being in force, on goods imported into, or services provided in, a Special Economic Zone or a Unit, to carry on the authorised operations by the Developer or entrepreneur; 52 of 1962. 51 of 1975.

(*b*) exemption from any duty of customs, under the Customs Act, 1962 or the Customs Tariff Act, 1975 or any other law for the time being in force, on goods exported from, or services provided, from a Special Economic Zone or from a Unit, to any place outside India; 52 of 1962. 51 of 1975.

(*c*) exemption from any duty of excise, under the Central Excise Act, 1944 or the Central Excise Tariff Act, 1985 or any other law for the time being in force, on goods brought from Domestic Tariff Area to a Special Economic Zone or Unit, to carry on the authorised operations by the Developer or entrepreneur; 1 of 1944. 5 of 1986.

(*d*) drawback or such other benefits as may be admissible from time to time on goods brought or services provided from the Domestic Tariff Area into a Special Economic Zone or Unit or services provided in a Special Economic Zone or Unit by the service providers located outside India to carry on the authorised operations by the Developer or entrepreneur;

(*e*) exemption from service tax under Chapter V of the Finance Act, 1994 on taxable services provided to a Developer or Unit to carry on the authorised operations in a Special Economic Zone; 32 of 1994.

(*f*) exemption from the securities transaction tax leviable under section 98 of the Finance (No. 2) Act, 2004 in case the taxable securities transactions are entered into by a non-resident through the International Financial Services Centre; 23 of 2004.

(*g*) exemption from the levy of taxes on the sale or purchase of goods other than newspapers under the Central Sales Tax Act, 1956 if such goods are meant to carry on the authorised operations by the Developer or entrepreneur. 74 of 1956.

(*2*) The Central Government may prescribe, the manner in which, and, the terms and conditions subject to which, the exemptions, concessions, drawback or other benefits shall be granted to the Developer or entrepreneur under sub-section (*1*).

Provisions of Income-tax Act, 1961 to apply with certain modification in relation to Developers and entrepreneurs.

27. The provisions of the Income-tax Act, 1961, as in force for the time being, shall apply to, or in relation to, the Developer or entrepreneur for carrying on the authorised operations in a Special Economic Zone or Unit subject to the modifications specified in the Second Schedule. 43 of 1961.

Duration of goods or services in Special Economic Zones.

28. The Central Government may prescribe the period during which any goods brought into, or services provided in, any Unit or Special Economic Zone without payment of taxes, duties or cess shall remain or continue to be provided in such Unit or Special Economic Zone.

29. The transfer of ownership in any goods brought into, or produced or manufactured in, any Unit or Special Economic Zone or removal thereof from such Unit or Zone shall be allowed, subject to such terms and conditions as the Central Government may prescribe. Transfer of ownership and removal of goods.

30. Subject to the conditions specified in the rules made by the Central Government in this behalf,— Domestic clearance by Units.

(*a*) any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported; and 51 of 1975.

(*b*) the rate of duty and tariff valuation, if any, applicable to goods removed from a Special Economic Zone shall be at the rate and tariff valuation in force as on the date of such removal; and where such date is not ascertainable, on the date of payment of duty.

CHAPTER VII

SPECIAL ECONOMIC ZONE AUTHORITY

31. (*1*) The Central Government shall, by notification in the Official Gazette, constitute, for every Special Economic Zone established by it before the commencement of this Act or which may be established after such commencement by the Central Government, an Authority to be called the ..... (name of the Special Economic Zone) Authority to exercise the powers conferred on, and discharge the functions assigned to, it under this Act: Constitution of Authority.

Provided that in respect of existing Special Economic Zones established by the Central Government, such Authority shall be constituted by the Central Government within six months from the date of commencement of this Act:

Provided further that until such Authority is constituted, the person or the authority (including the Development Commissioner) exercising control over such existing Special Economic Zones shall continue to exercise such control over the Special Economic Zone till the Authority is constituted.

(*2*) Every Authority shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with a power, subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable, and to contract and shall, by the said name, sue and be sued.

(*3*) The head office of every Authority shall be at such place as the Central Government may specify in the notification referred to in sub-section (*1*).

(*4*) Any Authority may, with the previous approval of the Central Government, establish branch offices at other places in India.

(*5*) Every Authority shall consist of —

(*a*) the Development Commissioner of the Special Economic Zone over which the Authority exercises its jurisdiction—Chairperson, *ex officio*;

(*b*) two officers of the Central Government to be nominated by that Government having knowledge of, or experience in, dealing with matters relating to Special Economic Zones—Members, *ex officio*;

(*c*) an officer of the Government of India in the Ministry or Department dealing with commerce on matters relating to Special Economic Zone—Member, *ex officio*;

(*d*) not more than two persons, being entrepreneurs or their nominee, to be nominated by the Central Government—Members, *ex officio*;

(*6*) The term of office of the Members of an Authority (other than *ex officio* Members) and the manner of filling of vacancies shall be such as may be prescribed.

(*7*) An Authority may associate with itself in such manner, subject to such conditions and for such purposes as may be prescribed, any person whose assistance or advice it requires in discharging its functions effectively and that person shall be entitled to receive such allowances or fees as may be fixed by the Authority.

(*8*) One-third of the total Members of the Authority shall form a quorum, and all the acts of the Authority shall be decided by a majority of the Members present.

(*9*) No act or proceeding of an Authority shall be invalidated merely by reason of—

(*a*) any vacancy in, or any defect in the constitution of, the Authority; or

(*b*) any defect in the appointment of a person acting as a Member of the Authority; or

(*c*) any irregularity in the procedure of the Authority not affecting the merits of the case.

(*10*) Every Authority shall meet at such times and places and shall observe such rules of procedure in regard to the transaction of business at its meetings (including quorum at such meetings) as may be prescribed.

Officers of Authority and other staff.

32. (*1*) Every Development Commissioner of the Special Economic Zone, for which he is appointed as such, shall be the chief executive of the Authority concerned and exercise such powers and perform such functions as may be prescribed.

(*2*) Every Authority may, in addition to the officers and employees transferred to it under section 33, appoint such other officers and employees, as it considers necessary for the efficient discharge of its functions under this Act.

(*3*) The method of appointment, the conditions of service and the scales of pay and allowances of such other officers and employees appointed under sub-section (*2*) shall be such as may be prescribed.

Special provision for transfer of officers or other employees to Authority.

33. (*1*) It shall be lawful for the Central Government to transfer to each Authority, by order, and with effect from such date or dates, as may be specified in the order, any officer or other employee holding office as such (except officers or other employees on deputation) in the existing Special Economic Zone concerned:

Provided that the scale of pay of the post to which such officer or other employee is transferred shall not be lower than the scale of pay of the post which he was holding immediately before such transfer and the other terms and conditions of service (including pension, leave, provident fund and medical benefits) of the post to which he is transferred shall not be less favourable than the terms and conditions of service in relation to the post held by him immediately before such transfer:

Provided further that if, immediately before the date of his transfer, any such officer or other employee is officiating in a higher post under the Central Government either in a leave vacancy or in any vacancy of a specified duration, his pay and other allowances, if any, on transfer, shall be protected for the unexpired period of such vacancy and thereafter he shall be entitled to the scale of pay applicable to the post under the Central Government to which he would have reverted but for his transfer to the Authority.

(*2*) If any question arises as to whether the prescribed terms and conditions of service in respect of any matter, including remuneration, pension, leave, provident fund and medical benefits, are less favourable than those attached to the post held by an officer or other employee immediately before his transfer to the Authority, the decision of the Central Government in the matter shall be final.

nctions of ıthority.

34. (*1*) Subject to the provisions of this Act, it shall be the duty of each Authority to undertake such measures as it thinks fit for the development, operation and management of the Special Economic Zone for which it is constituted.

(*2*) Without prejudice to the generality of the provisions of sub-section (*1*), the measures referred to therein may provide for—

(*a*) the development of infrastructure in the Special Economic Zone;

(*b*) promoting exports from the Special Economic Zone;

(*c*) reviewing the functioning and performance of the Special Economic Zone;

(*d*) levy user or service charges or fees or rent for the use of properties belonging to the Authority;

(*e*) performing such other functions as may be prescribed.

Grants and loans by Central Government.

35. The Central Government may, after due appropriation made by Parliament by law in this behalf, make to every Authority by way of grants and loans or such sums of money as that Government may think fit for being utilised for the purposes of this Act.

Constitution of Fund and its application.

36. (*1*) There shall be established by every Authority a Fund to be called the..... (the name of the Special Economic Zone concerned) Authority Fund and there shall be credited thereto—

(*a*) all sums of money, which the Central Government may, after due appropriation made by Parliament by law in this behalf, provide to the Authority;

(*b*) all grants or loans that may be made to the Authority under this Act;

(*c*) all sums received on account of user or service charges or fees or rent for the use of properties belonging to the Authority;

(*d*) all sums received by the Authority from such other sources as may be decided upon by the Central Government.

(*2*) The Fund shall be applied for meeting—

(*a*) the salaries, allowances and other remuneration of the members, officers and other employees of the Authority;

(*b*) the expenses of the Authority in the discharge of its functions under section 34;

(*c*) the repayment of any loan;

(*d*) the expenses on objects and for purposes authorised by this Act;

(*e*) any other administrative expenses of the Authority.

Accounts and audit.

37. (*1*) Every Authority shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government, in consultation with the Comptroller and Auditor-General of India.

(*2*) The accounts of every Authority shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Authority to the Comptroller and Auditor-General of India.

(*3*) The Comptroller and Auditor-General of India or any person appointed by him in connection with the audit of the accounts of the Authority shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General of India generally has in connection with the audit of the Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Authority.

(*4*) The accounts of every Authority as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and the Central Government shall cause the same to be laid before each House of Parliament.

Directions by Central Government.

38. Every Authority shall be bound to carry out such directions as may be issued to it from time to time by the Central Government for the efficient administration of this Act.

Returns and reports.

39. (*1*) Every Authority shall furnish to the Central Government at such time and in such form and manner as may be prescribed or as the Central Government may direct, such

returns and statements and such particulars in regard to the promotion and development of exports and the operation and maintenance of the Special Economic Zone and Units as the Central Government may, from time to time, require.

(*2*) Without prejudice to the provisions of sub-section (*1*), every Authority shall, as soon as possible, after the end of each financial year, submit to the Central Government a report in such form and before such date, as may be prescribed, giving a true and full account of its activities, policy and programmes during the previous financial year.

(*3*) A copy of every report received under sub-section (*2*) shall be laid, as soon as may be, after it is received, before each House of Parliament.

Power to supersede Authority.

40. (*1*) If at any time the Central Government is of the opinion that an Authority is unable to perform, or has persistently made default in the performance of the duty imposed on it by or under this Act or has exceeded or abused its powers, or has wilfully or without sufficient cause, failed to comply with any direction issued by the Central Government under section 38, the Central Government may, by notification, supersede that Authority for such period not exceeding six months, as may be specified in the notification:

Provided that before issuing a notification under this sub-section, the Central Government shall give reasonable time to that Authority to make representation against the proposed supersession and shall consider the representations, if any, of the Authority.

(*2*) Upon the publication of a notification under sub-section (*1*) superseding the Authority,—

(*a*) the Chairperson and other Members of the Authority shall, notwithstanding that their term of office has not expired as from the date of supersession, vacate their offices as such;

(*b*) all the powers, functions and duties which may, by or under the provisions of this Act, be exercised or discharged by or on behalf of the Authority shall, during the period of supersession, be exercised and performed by such person or persons as the Central Government may direct;

(*c*) all property vested in the Authority shall, during the period of supersession, vest in the Central Government.

(*3*) On the expiration of the period of supersession specified in the notification issued under sub-section (*1*), the Central Government may—

(*a*) extend the period of supersession for such further period not exceeding six months; or

(*b*) reconstitute the Authority in the manner provided in section 31.

Members, officers and other employees of Authority to be public servants.

41. All Members, officers and other employees of every Authority, shall, when acting or purporting to act in pursuance of any of the provisions of this Act or the rules made thereunder, be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

CHAPTER VIII

MISCELLANEOUS

Reference of dispute.

42. (*1*) Notwithstanding anything contained in any other law for the time being in force, if—

(*a*) any dispute of civil nature arises among two or more entrepreneurs or two or more Developers or between an entrepreneur and a Developer in the Special Economic Zone; and

(*b*) the court or the courts to try suits in respect of such dispute had not been designated under sub-section (*1*) of section 23,

such dispute shall be referred to arbitration:

Provided that no dispute shall be referred to the arbitration on or after the date of the designation of the court or courts under sub-section (*1*) of section 23.

(*2*) Where a dispute has been referred to arbitration under sub-section (*1*), the same shall be settled or decided by the arbitrator to be appointed by the Central Government.

(*3*) Save as otherwise provided under this Act, the provisions of the Arbitration and Conciliation Act, 1996 shall apply to all arbitration under this Act as if the proceedings for arbitration were referred in settlement or decision under the provisions of the Arbitration and Conciliation Act, 1996.

26 of 1996.

Limitation.

43. (*1*) The period of limitation in the case of any dispute which is required to be referred to arbitration shall be regulated by the provisions of the Limitation Act, 1963, as if the dispute was a suit and the arbitrator is civil court.

36 of 1963.

(*2*) Notwithstanding anything contained in sub-section (*1*), the arbitrator may admit a dispute after the expiry of the period of limitation, if the applicant satisfies the arbitrator that he had sufficient cause for not referring the dispute within such period.

Applicability of provisions of this Act to existing Special Economic Zones.

44. All the provisions of this Act (except sections 3 and 4) shall, as far as may be, apply to every existing Special Economic Zone.

Person to whom a communication may be sent under this Act.

45. A communication by any competent authority or person under this Act may be sent to the person who has the ultimate control over the affairs of the Special Economic Zone or Unit or where the said affairs are entrusted to a manager, director, chairperson, or managing director, or to any other officer, by whatever name called, such communication may be sent to such manager, director, chairperson, or managing director or any other officer.

Identity Card.

46. Every person, whether employed or residing or required to be present in a Special Economic Zone, shall be provided an identity card by every Development Commissioner of such Special Economic Zone, in such form and containing such particulars as may be prescribed.

Authorities responsible for administration.

47. Any authority which has been conferred upon any power, or, is, required to discharge any function under any Central or State Act, may, subject to the provisions of this Act, exercise such power or discharge such functions in any Special Economic Zone under that Act.

Protection of action taken in good faith.

48. No suit, prosecution or other legal proceeding shall lie against the Central Government or any Chairperson, Member, officer or other employee of the Board or the Approval Committee or the Authority or Development Commissioner for anything done or intended to be done in good faith under this Act.

Power to modify provisions of this Act or other enactments in relation to Special Economic Zones.

49. (*1*) The Central Government may, by notification, direct that any of the provision of this Act (other than sections 54 to 56) or any other Central Act or any rules or regulations made thereunder or any notification or order issued or direction given thereunder (other than the provisions relating to making of the rules or regulations) specified in the notification—

(*a*) shall not apply to a Special Economic Zone or a class of Special Economic Zones or all Special Economic Zones; or

(*b*) shall apply to a Special Economic Zone or a class of Special Economic Zones or all Special Economic Zones only with such exceptions, modification and adaptation, as may be specified in the notification:

Provided that nothing contained in this section shall apply to any modifications of any Central Act or any rule or regulation made thereunder or any notification or order issued or direction given or scheme made thereunder so far as such modification, rule, regulation, notification, order or direction or scheme relates to the matters relating to trade unions, industrial and labour disputes, welfare of labour including conditions of work, provident funds, employers' liability, workmen's compensation, invalidity and old age pensions and maternity benefits applicable in any Special Economic Zones.

(*2*) A copy of every notification proposed to be issued under sub-section (*1*), shall be laid in draft 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 disapproving the issue of the notification or both Houses agree in making any modification in the notification, the notification shall not be issued or, as the case may be, shall be issued only in such modified form as may be agreed upon by both the Houses.

Power of State Government to grant exemption.

50. The State Government may, for the purposes of giving effect to the provisions of this Act, notify policies for Developers and Units and take suitable steps for enactment of any law—

(*a*) granting exemption from the State taxes, levies and duties to the Developer or the entrepreneur;

(*b*) delegating the powers conferred upon any person or authority under any State Act to the Development Commissioner in relation to the Developer or the entrepreneur.

Act to have overriding effect.

51. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

Certain provisions not to apply.

52. (*1*) The provisions contained in the Chapter XA of the Customs Act, 1962 and the Special Economic Zones Rules, 2003 and the Special Economic Zones (Customs Procedure) Regulations, 2003 made thereunder shall not, with effect from such date as the Central Government by notification appoint, apply to the Special Economic Zones. 52 of 1962.

(*2*) Notwithstanding anything contained in sub-section (*1*), all offences committed, before the commencement of this Act, under any provisions of the Customs Act, 1962 and the Special Economic Zones Rules, 2003 and the Special Economic Zones (Customs Procedure) Regulations, 2003 made thereunder, shall continue to be governed by the said Act or rules, as the case may be. 52 of 1962.

(*3*) Anything done or any action taken or purported to have been done or taken including any rule, notification, inspection, order or notice made or issued or any permission or authorisation or exemption granted or any document or instrument executed under the said provisions of the Act, rules and regulations referred to in sub-section (*1*) shall, in so far as they are not inconsistent with the provisions of this Act, be deemed to have been done or taken or made or issued or granted under the corresponding provisions of the Act or rules or regulations referred to in that sub-section.

Special Economic Zones to be ports, airports, inland container depots, land stations, etc., in certain cases.

53. A Special Economic Zone shall, on and from the appointed day, be deemed to be a territory outside the customs territory of India for the purposes of undertaking the authorised operations.

(*2*) A Special Economic Zone shall, with effect from such date as the Central Government may notify, be deemed to be a port, airport, inland container depot, land station and land customs stations, as the case may be, under section 7 of the Customs Act, 1962: 52 of 1962.

Provided that for the purposes of this section, the Central Government may notify different dates for different Special Economic Zones.

54. (*1*) The Central Government may, having regard to the objects of this Act, and if it considers necessary or expedient so to do, by notification add to, or as the case may be, omit from the First Schedule any enactment specified therein. Amendment to First Schedule.

(*2*) A copy of every notification proposed to be issued under sub-section (*1*), shall be laid in draft 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 disapproving the issue of the notification or both Houses agree in making any modification in the notification, the notification shall not be issued or, as the case may be, shall be issued only in such modified form as may be agreed upon by both the Houses.

55. (*1*) The Central Government may, by notification, make rules for carrying out the provisions of this Act. Power to make rules.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the infrastructure facilities necessary for the development of the Special Economic Zones under clause (*p*) and services in the Special Economic Zones under clause (*z*) of section 2;

(*b*) the period within which the person concerned shall obtain the concurrence of the State Government under sub-section (*3*) of section 3;

(*c*) the form and the manner in which a proposal may be made and the particulars to be contained therein under sub-section (*5*) of section 3;

(*d*) the period within which the State Government may forward the proposal together with its recommendation under sub-section (*6*) of section 3;

(*e*) the requirements subject to which the Board may approve, modify or reject the proposal under sub-section (*8*) of section 3;

(*f*) the period within which the grant of letter of approval shall be communicated to the State Government or Developer or entrepreneur under sub-section (*10*) of section 3;

(*g*) the other requirements for notifying the specifically identified area in a State as a Special Economic Zone under sub-section (*1*) of section 4;

(*h*) the terms, conditions and limitations subject to which the goods or services exported out of, or imported into, or procured from the Domestic Tariff Area to, a Special Economic Zone, be exempt from payment of taxes, duties, or cess under section 7;

(*i*) the procedure for transfer of letter of approval in case of suspension of letter of approval of a Developer under clause (*a*) of sub-section (*9*) of section 10;

(*j*) the form and the manner in which a proposal may be submitted and the particulars to be contained therein under sub-section (*1*) of section 15;

(*k*) the time within which a person aggrieved by the order of the Approval Committee may prefer an appeal under sub-section (*4*) of section 15;

(*l*) the form in which the appeal shall be made and the fees for making such appeal under sub-section (*6*) of section 15;

(*m*) the procedure for disposing of an appeal under sub-section (*7*) of section 15;

(*n*) the requirements (including the period for which a Unit may be set up) subject to which the proposal may be approved, modified or rejected under clause (*a*) of sub-section (*8*) of section 15;

(*o*) the terms and conditions for the Unit subject to which it shall undertake authorised operations under clause (*b*) of sub-section (*8*) of section 15 and the obligations and entitlements of the Unit;

(*p*) the time within which a person aggrieved by the order of the Approval Committee may prefer an appeal under sub-section (*4*) of section 16;

(*q*) the form in which the appeal shall be made and the fees for making such appeal under sub-section (*6*) of section 16;

(*r*) the procedure for disposing of an appeal under sub-section (*7*) of section 16;

(*s*) the form and the manner in which an application may be made for setting up of an Offshore Banking Unit in a Special Economic Zone under sub-section (*1*) of section 17;

(*t*) the requirements for setting up and operation of an International Financial Services Centre in a Special Economic Zone under sub-section (*1*) of section 18 ;

(*u*) the requirements and terms and conditions subject to which a Unit in the International Financial Services Centre may be set up and operated in a Special Economic Zone under sub-section (*2*) of section 18;

(*v*) the form of single application for obtaining any licence, permission or registration or approval under clause (*a*) of section 19;

(*w*) the form of single return or information to be furnished by an entrepreneur or Developer under clause (*c*) of section 19;

(*x*) the manner in which and the terms and conditions subject to which the exemptions, concessions, draw back or other benefits shall be granted to every Developer and entrepreneur under sub-section (*2*) of section 26;

(*y*) the period during which any goods brought into, or services provided in, any Special Economic Zone shall remain or continue to be provided in such Unit or Special Economic Zone under section 28;

(*z*) the terms and conditions subject to which transfer of ownership in any goods brought into, or produced or manufactured in, any Unit or Special Economic Zone, or removal thereof from such Unit or Zone, shall be allowed under section 29;

(*za*) the conditions subject to which the Units shall be entitled to sell the goods manufactured in a Special Economic Zone to the Domestic Tariff Area under section 30;

(*zb*) the term of office of the Members, other than *ex officio* Members, of every Authority and the manner of filling of vacancies under sub-section (*6*) of section 31;

(*zc*) the manner in which and the conditions subject to which and the purposes for which any person may be associated under sub-section (*7*) of section 31;

(*zd*) the times and the places of meetings and the procedure to be followed in the transaction of business at the meetings under sub-section (*10*) of section 31;

(*ze*) the powers and the functions of every Development Commissioner under sub-section (*1*) of section 32;

(*zf*) the method of appointment of officers and other employees of every Authority, conditions of their service and the scale of pay and allowances under sub-section (*3*) of section 32;

(*zg*) the other functions to be performed by the Authority under clause (*e*) of sub-section (*2*) of section 34;

(*zh*) the form in which the accounts and other relevant records of every Authority shall be maintained and annual statement of accounts shall be prepared under sub-section (*1*) of section 37;

(*zi*) the form and the manner in which and the time at which every Authority shall furnish returns and statements and other particulars to the Central Government under sub-section (*1*) of section 39;

(*zj*) the form in which and the date before which every Authority shall furnish to the Central Government the report of its activities, policy and programmes under sub-section (*2*) of section 39;

(*zk*) the form in which and the particulars to be contained in the identity cards under section 46;

(*zl*) any other matter which, is to be, or may be, prescribed.

(*3*) Every rule made by the Central Government 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.

Power to remove difficulties.

56. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiration of two years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Amendment of certain enactments.

57. With effect from such date as the Central Government may, by notification, appoint, the enactments specified in the Third Schedule shall be amended in the manner specified therein:

Provided that different dates may be appointed on which the amendments specified in the Third Schedule shall apply to a particular Special Economic Zone or a class of Special Economic Zones or all Special Economic Zones.

Savings.

58. All rules made or purporting to have been made or all notifications issued or purporting to have been issued under any Central Act relating to the Special Economic Zones shall, in so far as they relate to matters for which provision is made in this Act or rules made or notification issued thereunder and are not inconsistent therewith, be deemed to have been made or issued under this Act as if this Act had been in force on the date on which such rules were made or notifications were issued and shall continue to be in force unless and until they are superseded by any rules made or notifications issued under this Act.

THE FIRST SCHEDULE

(*See* sections 7 and 54)

ENACTMENTS

1. The Agricultural Produce Cess Act, 1940 (27 of 1940).
2. The Coffee Act, 1942 (7 of 1942).
3. The Mica Mines Labour Welfare Fund Act, 1946 (22 of 1946).
4. The Rubber Act, 1947 (24 of 1947).
5. The Tea Act, 1953 (29 of 1953).
6. The Salt Cess Act, 1953 (49 of 1953).
7. The Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).
8. The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).
9. The Sugar (Regulation of Production) Act, 1961 (55 of 1961).
10. The Textiles Committee Act, 1963 (41 of 1963).
11. The Produce Cess Act, 1966 (15 of 1966).
12. The Marine Products Export Development Authority Act, 1972 (13 of 1972).
13. The Coal Mines (Conservation and Development) Act, 1974 (28 of 1974).
14. The Oil Industry (Development) Act, 1974 (47 of 1974).
15. The Tobacco Cess Act, 1975 (26 of 1975).
16. The Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978).
17. The Sugar Cess Act, 1982 (3 of 1982).
18. The Jute Manufactures Cess Act, 1983 (28 of 1983).
19. The Agricultural and Processed Food Products Export Cess Act, 1985 (3 of 1986).
20. The Spices Cess Act, 1986 (11 of 1986).
21. The Research and Development Cess Act, 1986 (32 of 1986).

THE SECOND SCHEDULE

(*See* section 27)

MODIFICATIONS TO THE INCOME-TAX ACT, 1961

(43 OF 1961)

(*a*) in section 10,—

(*A*) in clause (*15*), after sub-clause (*vii*), the following clause shall be inserted at the end, namely:—

"(*viii*) any income by way of interest received by a non-resident or a person who is not ordinarily resident, in India on a deposit made on or after the 1st day of April, 2005, in an Offshore Banking Unit referred to in clause (*u*) of section 2 of the Special Economic Zones Act, 2005;";

(*B*) in clause (*23G*), after the words, brackets, figures and letters "sub-section (*4*) of section 80-IA", the words, brackets, figures and letters "or sub-section (*3*) of section 80-IAB" shall be inserted;

(*C*) in clause (*34*), the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the removal of doubts, it is hereby declared that the dividend referred to in section 115-O shall not be included in the total income of the assessee, being a Developer or entrepreneur.";

(*b*) in section 10A, after sub-section (*7A*), the following sub-section shall be inserted, namely:—

"(*7B*) The provisions of this section shall not apply to any undertaking, being a Unit referred to in clause (*zc*) of section 2 of the Special Economic Zones Act, 2005, which has begun or begins to manufacture or produce articles or things or computer software during the previous year relevant to the assessment year commencing on or after the 1st day of April, 2006 in any Special Economic Zone.";

(*c*) after section 10A, the following section shall be inserted, namely:—

Special provisions in respect of newly established Units in Special Economic Zones.

'10AA. (*1*) Subject to the provisions of this section, in computing the total income of an assessee, being an entrepreneur as referred to in clause (*j*) of section (*2*) of the Special Economic Zones Act, 2005, from his Unit, who begins to manufacture or produce articles or things or provide any services during the previous year relevant to any assessment year commencing on or after the 1st day of April, 2006, a deduction of—

(*i*) hundred per cent. of profits and gains derived from the export, of such articles or things or from services for a period of five consecutive assessment years beginning with the assessment year relevant to the previous year in which the Unit begins to manufacture or produce such articles or things or provide services, as the case may be, and fifty per cent. of such profits and gains for further five assessment years and thereafter;

(*ii*) for the next five consecutive assessment years, so much of the amount not exceeding fifty per cent. of the profit as is debited to the profit and loss account of the previous year in respect of which the deduction is to be allowed and credited to a reserve account (to be called the "Special Economic Zone Re-investment Reserve Account") to be created and utilised for the purposes of the business of the assessee in the manner laid down in sub-section (*2*).

(*2*) The deduction under clause (*ii*) of sub-section (*1*) shall be allowed only if the following conditions are fulfilled, namely:—

(*a*) the amount credited to the Special Economic Zone Re-investment Reserve Account is to be utilised—

(*i*) for the purposes of acquiring machinery or plant which is first put to use before the expiry of a period of three years following the previous year in which the reserve was created; and

(*ii*) until the acquisition of the machinery or plant as aforesaid, for the purposes of the business of the undertaking other than for distribution by way of dividends or profits or for remittance outside India as profits or for the creation of any asset outside India;

(*b*) the particulars, as may be specified by the Central Board of Direct Taxes in this behalf, under clause (*b*) of sub-section (*1B*) of section 10A have been furnished by the assessee in respect of machinery or plant along with the return of income for the assessment year relevant to the previous year in which such plant or machinery was first put to use.

(*3*) Where any amount credited to the Special Economic Zone Re-investment Reserve Account under clause (*ii*) of sub-section (*1*),—

(*a*) has been utilised for any purpose other than those referred to in sub-section (*2*), the amount so utilised; or

(*b*) has not been utilised before the expiry of the period specified in sub-clause (*i*) of clause (*a*) of sub-section (*2*), the amount not so utilised,

shall be deemed to be the profits,—

(*i*) in a case referred to in clause (*a*), in the year in which the amount was so utilised; or

(*ii*) in a case referred to in clause (*b*), in the year immediately following the period of three years specified in sub-clause (*i*) of clause (*a*) of sub-section (*2*),

and shall be charged to tax accordingly:

Provided that where in computing the total income of the Unit for any assessment year, its profits and gains had not been included by application of the provisions of sub-section (*7B*) of section 10A, the undertaking, being the Unit shall be entitled to deduction referred to in this sub-section only for the unexpired period of ten consecutive assessment years and thereafter it shall be eligible for deduction from income as provided in clause (*ii*) of sub-section (*1*).

Explanation.—For the removal of doubts, it is hereby declared that an undertaking, being the Unit, which had already availed, before the commencement of the Special Economic Zones Act, 2005, the deductions referred to in section 10A for ten consecutive assessment years, such Unit shall not be eligible for deduction from income under this section:

Provided further that where a Unit initially located in any free trade zone or export processing zone is subsequently located in a Special Economic Zone by reason of conversion of such free trade zone or export processing zone into a Special Economic Zone, the period of ten consecutive assessment years referred to above shall be reckoned from the assessment year relevant to the previous year in which the Unit began to manufacture, or produce or process such articles or things or services in such free trade zone or export processing zone:

Provided also that where a Unit initially located in any free trade zone or export processing zone is subsequently located in a Special Economic Zone by reason of conversion of such free trade zone or export processing zone into a Special Economic Zone and has completed the period of ten consecutive assessment years referred to above, it shall not be eligible for deduction from income as provided in clause (*ii*) of sub-section (*1*) with effect from the 1st day of April, 2006.

(*4*) This section applies to any undertaking being the Unit, which has begun or begins to manufacture or produce articles or things or services during the previous year relevant to the assessment year commencing on or after the 1st day of April, 2006, in any Special Economic Zone.

(*5*) Where any undertaking being the Unit which is entitled to the deduction under this section is transferred, before the expiry of the period specified in this section, to another undertaking, being the Unit in a scheme of amalgamation or demerger,—

(*a*) no deduction shall be admissible under this section to the amalgamating or the demerged Unit, being the company for the previous year in which the amalgamation or the demerger takes place; and

(*b*) the provisions of this section shall, as they would have applied to the amalgamating or the demerged Unit being the company as if the amalgamation or demerger had not taken place.

(*6*) Loss referred to in sub-section (*1*) of section 72 or sub-section (*1*) or sub-section (*3*) of section 74, in so far as such loss relates to the business of the undertaking, being the Unit shall be allowed to be carried forward or set off.

(*7*) For the purposes of sub-section (*1*), the profits derived from the export of articles or things or services (including computer software) shall be the amount which bears to the profits of the business of the undertaking, being the Unit, the same proportion as the export turnover in respect of such articles or things or services bears to the total turnover of the business carried on by the assessee.

(*8*) The provisions of sub-sections (*5*) and (*6*) of section 10A shall apply to the articles or things or services referred to in sub-section (*1*) as if—

(*a*) for the figures, letters and word "1st April, 2001", the figures, letters and word "1st April, 2006" had been substituted;

(*b*) for the word "undertaking", the words "undertaking, being the Unit" had been substituted.

(*9*) The provisions of sub-section (*8*) and sub-section (*10*) of section 80-IA shall, so far as may be, apply in relation to the undertaking referred to in this section as they apply for the purposes of the undertaking referred to in section 80-IA.

Explanation 1.—For the purposes of this section,—

(*i*) "export turnover" means the consideration in respect of export by the undertaking, being the Unit of articles or things or services received in, or brought into, India by the assessee but does not include freight, telecommunication charges or insurance attributable to the delivery of the articles or things outside India or expenses, if any, incurred in foreign exchange in rendering of services (including computer software) outside India;

(*ii*) "export in relation to the Special Economic Zones" means taking goods or providing services out of India from a Special Economic Zone by land, sea, air, or by any other mode, whether physical or otherwise;

(*iii*) "manufacture" shall have the same meaning as assigned to it in clause (*r*) of section 2 of the Special Economic Zones Act, 2005;

(*iv*) "relevant assessment year" means any assessment year falling within a period of fifteen consecutive assessment years referred to in this section;

(*v*) "Special Economic Zone" and "Unit" shall have the same meanings as assigned to them under clause (*za*) and (*zc*) of section 2 of the Special Economic Zones Act, 2005.

Explanation 2.– For the removal of doubts, it is hereby declared that the profits and gains derived from on site development of computer software (including services for development of software) outside India shall be deemed to be the profits and gains derived from the export of computer software outside India;

(*d*) after section 54G, the following section shall be inserted, namely:—

Exemption of capital gains on transfer of assets in cases of shifting of industrial undertaking from urban area to any Special Economic Zone.

"54GA. (*1*) Notwithstanding anything contained in section 54G, where the capital gain arises from the transfer of a capital asset, being machinery or plant or building or land or any rights in building or land used for the purposes of the business of an industrial undertaking situate in an urban area, effected in the course of, or in consequence of the shifting of such industrial undertaking to any Special Economic Zone, whether developed in any urban area or any other area and the assessee has within a period of one year before or three years after the date on which the transfer took place,—

(*a*) purchased machinery or plant for the purposes of business of the industrial undertaking in the Special Economic Zone to which the said undertaking is shifted;

(*b*) acquired building or land or constructed building for the purposes of his business in the Special Economic Zone;

(*c*) shifted the original asset and transferred the establishment of such undertaking to the Special Economic Zone; and

(*d*) incurred expenses on such other purposes as may be specified in a scheme framed by the Central Government for the purposes of this section,

then, instead of the capital gain being charged to income-tax as income of the previous year in which the transfer took place, it shall, subject to the provisions of sub-section (*2*), be dealt with in accordance with the following provisions of this section, that is to say,—

(*i*) if the amount of the capital gain is greater than the cost and expenses incurred in relation to all or any of the purposes mentioned in clauses (*a*) to (*d*) (such cost and expenses being hereafter in this section referred to as the new asset), the difference between the amount of the capital gain and the cost of the new asset shall be charged under section 45 as the income of the previous year; and for the purpose of computing in respect of the new asset any capital gain arising from its transfer within a period of three years of its being purchased, acquired, constructed or transferred, as the case may be, the cost shall be Nil; or

(*ii*) if the amount of the capital gain is equal to, or less than, the cost of the new asset, the capital gain shall not be charged under section 45, and for the purpose of computing in respect of the new asset any capital gain arising from its transfer within a period of three years of its being purchased, acquired, constructed or transferred, as the case may be, the cost shall be reduced by the amount of the capital gain.

Explanation.—In this sub-section,—

(*a*) "Special Economic Zone" shall have the meaning assigned to it in clause (*za*) of the Special Economic Zones Act, 2005;

(*b*) "urban area" means any such area within the limits of a municipal corporation or municipality as the Central Government may, having regard to the population, concentration of industries, need for proper planning of the area and other relevant factors, by general or special order, declare to be an urban area for the purposes of this sub-section.

(*2*) The amount of capital gain which is not appropriated by the assessee towards the cost and expenses incurred in relation to all or any of the purposes mentioned in clauses (*a*) to (*d*) of sub-section (*1*) within one year before the date on which the transfer of the original asset took place, or which is not utilised by him for all or any of the purposes aforesaid before the date of furnishing the return of income under section 139, shall be deposited by him before furnishing such return [such deposit being made in any case not later than the due date applicable in the case of the assessee for furnishing the return of income under sub-section (*1*) of section 139] in an account in any such bank or institution as may be specified in, and utilised in accordance with, any scheme which the Central Government may, by notification, frame in this behalf and such return shall be accompanied by proof of such deposit; and, for the purposes of sub-section (*1*), the amount, if any, already utilised by the assessee for all or any of the aforesaid purposes together with the amount so deposited shall be deemed to be the cost of the new asset:

Provided that if the amount deposited under this sub-section is not utilised wholly or partly for all or any of the purposes mentioned in clauses (*a*) to (*d*) of sub-section (*1*) within the period specified in that sub-section, then,—

(*i*) the amount not so utilised shall be charged under section 45 as the income of the previous year in which the period of three years from the date of the transfer of the original asset expires; and

(*ii*) the assessee shall be entitled to withdraw such amount in accordance with the scheme aforesaid.";

(*e*) in section 80-IA, after sub-section (*12*), the following section shall be inserted, namely:—

"(*13*) Nothing contained in this section shall apply to any Special Economic Zones notified on or after the 1st day of April, 2005 in accordance with the scheme referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*4*).";

(*f*) after section 80-IA, the following section shall be inserted, namely:—

Deductions in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone.

"80-I AB. (*1*) Where the gross total income of an assessee, being a Developer, includes any profits and gains derived by an undertaking or an enterprise from any business of developing a Special Economic Zone, notified on or after the 1st day of April, 2005 under the Special Economic Zones Act, 2005, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction of an amount equal to one hundred per cent. of the profits and gains derived from such business for ten consecutive assessment years.

(*2*) The deduction specified in sub-section (*1*) may, at the option of the assessee, be claimed by him for any ten consecutive assessment years out of fifteen years beginning from the year in which a Special Economic Zone has been notified by the Central Government:

Provided that where in computing the total income of any undertaking, being a Developer for any assessment year, its profits and gains had not been included by application of the provisions of sub-section (*13*) of section 80-1A, the undertaking being the Developer shall be entitled to deduction referred to in this section only for the unexpired period of ten consecutive assessment years and thereafter it shall be eligible for deduction from income as provided in sub-section (*1*) or sub-section (*2*), as the case may be:

Provided further that in a case where an undertaking, being a Developer who develops a Special Economic Zone on or after the 1st day of April, 2005 and transfers the operation and maintenance of such Special Economic Zone to another Developer (hereafter in this section referred to as the transferee Developer), the deduction under sub-section (*1*) shall be allowed to such transferee Developer for the remaining period in the ten consecutive assessment years as if the operation and maintenance were not so transferred to the transferee Developer.

(*3*) The provisions of sub-section (*5*) and sub-sections (*7*) to (*12*) of section 80-IA shall apply to the Special Economic Zones for the purpose of allowing deductions under sub-section (*1*).

Explanation.—For the purposes of this section, "Developer" and "Special Economic Zone" shall have the same meanings respectively as assigned to them in clauses (*g*) and (*za*) of section 2 of the Special Economic Zones Act, 2005.";

(*g*) for section 80LA, the following section shall be substituted, namely:–

Deductions in respect of certain incomes of Offshore Banking Units and International Financial Services Centre.

'80LA. (*1*) Where the gross total income of an assessee,—

(*i*) being a scheduled bank, or, any bank incorporated by or under the laws of a country outside India; and having an Offshore Banking Unit in a Special Economic Zone; or

(*ii*) being a Unit of an International Financial Services Centre,

includes any income referred to in sub-section (*2*), there shall be allowed, in accordance with and subject to the provisions of this section, a deduction from such income, of an amount equal to—

(*a*) one hundred per cent. of such income for five consecutive assessment years beginning with the assessment year relevant to the previous year in which the permission, under clause (*a*) of sub-section (*1*) of section 23 of the Banking Regulation Act, 1949 or permission or registration under the Securities and Exchange Board of India Act, 1992 or any other relevant law was obtained, and thereafter; 10 of 1949. 15 of 1992.

(*b*) fifty per cent. of such income for five consecutive assessment years.

(*2*) The income referred to in sub-section (*1*) shall be the income—

(*a*) from an Offshore Banking Unit in a Special Economic Zone; or

(*b*) from the business referred to in sub-section (*1*) of section 6 of the Banking Regulation Act, 1949 with an undertaking located in a Special Economic Zone or any other undertaking which develops, develops and operates or develops, operates and maintains a Special Economic Zone; or 10 of 1949.

(*c*) from any Unit of the International Financial Services Centre from its business for which it has been approved for setting up in such a Centre in a Special Economic Zone.

(*3*) No deduction under this section shall be allowed unless the assessee furnishes along with the return of income,—

(*i*) the report, in the form specified by the Central Board of Direct Taxes under clause (*i*) of sub-section (*2*) of section 80LA, as it stood immediately before its substitution by this section, of an accountant as defined in the *Explanation* below sub-section (*2*) of section 288, certifying that the deduction has been correctly claimed in accordance with the provisions of this section; and

(*ii*) a copy of the permission obtained under clause (*a*) of sub-section (*1*) of section 23 of the Banking Regulation Act, 1949. 10 of 1949.

Explanation.—For the purposes of this section,—

(*a*) "International Financial Services Centre" shall have the same meaning as assigned to it in clause (*q*) of section 2 of the Special Economic Zones Act, 2005;

(*b*) "scheduled bank" shall have the same meaning as assigned to it in clause (*e*) of section 2 of the Reserve Bank of India Act, 1934;

(*c*) "Special Economic Zone" shall have the same meaning as assigned to it in clause (*za*) of section 2 of the Special Economic Zones Act, 2005;

(*d*) "Unit" shall have the same meaning as assigned to it in clause (*zc*) of section 2 of the Special Economic Zones Act, 2005.';

(*h*) in section 115JB, after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) The provisions of this section shall not apply to the income accrued or arising on or after the 1st day of April, 2005 from any business carried on, or services rendered, by an entrepreneur or a Developer, in a Unit or Special Economic Zone, as the case may be.".

(*i*) in section 115-O, after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) Notwithstanding anything contained in this section, no tax on distributed profits shall be chargeable in respect of the total income of an undertaking or enterprise engaged in developing or developing and operating or developing, operating and maintaining a Special Economic Zone for any assessment year on any amount declared, distributed or paid by such Developer or enterprise, by way of dividends (whether interim or otherwise) on or after the 1st day of April, 2005 out of its current income either in the hands of the Developer or enterprise or the person receiving such dividend not falling under clause (*23G*) of section 10.";

(*j*) in section 197A, after sub-section (*1C*), the following sub-section shall be inserted, namely:—

'(*1D*) Notwithstanding anything contained in this section, no deduction of tax shall be made by the Offshore Banking Unit from the interest paid—

(*a*) on deposit made on or after the 1st day of April, 2005, by a non-resident or a person not ordinarily resident in India; or

(*b*) on borrowing, on or after the 1st day of April, 2005, from a non-resident or a person not ordinarily resident in India.

Explanation.—For the purposes of this sub-section "Offshore Banking Unit" shall have the same meaning as assigned to it in clause (*u*) of section 2 of the Special Economic Zones Act, 2005.'.

MGIPMRND—1139LS(S3)—19-05-2005.

THE THIRD SCHEDULE

(*See* section 57)

AMENDMENT TO CERTAIN ENACTMENTS

PART I

AMENDMENTS TO THE INSURANCE ACT, 1938

(4 OF 1938)

1. In section 2C, in sub-section (*1*), after the third proviso, insert:—

"Provided also an insurer, being an Indian Insurance Company, insurance co-operative society or a body corporate referred to in clause (*c*) of this sub-section carrying on the business of insurance, may carry on any business of insurance in any Special Economic Zone as defined in clause (*za*) of section 2 of the Special Economic Zones Act, 2005.".

2. After section 2C, insert—

Power of Central Government to apply provisions of this Act to Special Economic Zones.

"2CA. The Central Government may, by notification, direct that any of the provisions of this Act,—

(*a*) shall not apply to insurer, being an Indian Insurance Company, insurance co-operative society or a body corporate referred to in clause (*c*) of sub-section (*1*) of section 2C, carrying on the business of insurance, in any Special Economic Zone as defined in clause (*za*) of section 2 of the Special Economic Zones Act, 2005; or

(*b*) shall apply to any insurer, being an Indian Insurance Company, insurance co-operative society or a body corporate referred to in clause (*c*) of sub-section (*1*) of section 2C, carrying on the business of insurance, in any Special Economic Zone as defined in clause (*za*) of section 2 of the Special Economic Zones Act, 2005 only with such exceptions, modifications and adaptations as may be specified in the notification.".

PART II

AMENDMENTS TO THE BANKING REGULATION ACT, 1949

(10 OF 1949)

1. Section 53 shall be renumbered as sub-section (*1*) thereof and in sub-section (*1*) as so re-numbered, for "banking company or institution or to any class of banking companies", substitute,—

"banking company or institution or to any class of banking companies or any of their branches functioning or located in any Special Economic Zone established under the Special Economic Zones Act, 2005.".

2. After sub-section (*1*) as so numbered, the following sub-section shall be inserted, namely:—

"(*2*) A copy of every notification proposed to be issued under sub-section (*1*), shall be laid in draft 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 disapproving the issue of the notification or both Houses agree in making any modification in the notification, the notification shall not be issued or, as the case may be, shall be issued only in such modified form as may be agreed upon by both the Houses.".

PART III

AMENDMENT TO THE INDIAN STAMP ACT, 1899

(2 OF 1899)

In section 3, in the proviso, after clause (*2*), insert,—

'(*3*) any instrument executed, by, or, on behalf of, or, in favour of, the Developer, or Unit or in connection with the carrying out of purposes of the Special Economic Zone.

Explanation.—For the purposes of this clause, the expressions "Developer", "Special Economic Zone" and "Unit" shall have meanings respectively assigned to them in clause (*g*), (*za*) and (*zc*) of section 2 of the Special Economic Zones Act, 2005.'.

THE PRIVATE SECURITY AGENCIES (REGULATION) ACT, 2005

No. 29 OF 2005

[23*rd June*, 2005.]

An Act to provide for the regulation of private security agencies and for matters connected therewith or incidental thereto.

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

Short title, extent and commencement.

1. (*1*) This Act may be called the Private Security Agencies (Regulation) Act, 2005.

(*2*) It extends to the whole of India except the State of Jammu and Kashmir.

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

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "armoured car service" means the service provided by deployment of armed guards along with armoured car and such other related services which may be notified by the Central Government or as the case may be, the State Government from time to time;

(*b*) "Controlling Authority" means the Controlling Authority appointed under sub-section *(1)* of section 3;

(*c*) "licence" means a licence granted under sub-section *(5)* of section 7;

(*d*) "notification" means a notification published in the Official Gazette;

(*e*) "prescribed" means prescribed by rules made under this Act;

(*f*) "private security" means security provided by a person, other than a public servant, to protect or guard any person or property or both and includes provision of armoured car service;

(*g*) "private security agency" means a person or body of persons other than a government agency, department or organisation engaged in the business of providing private security services including training to private security guards or their supervisor or providing private security guards to any industrial or business undertaking or a company or any other person or property;

(*h*) "private security guard" means a person providing private security with or without arms to another person or property or both and includes a supervisor;

(*i*) "State Government", in relation to a Union territory, includes the Administrator of that Union territory appointed by the President under article 239 of the Constitution.

Appointment of Controlling Authority.

3. (*1*) The State Government shall, by notification, designate an officer not below the rank of a Joint Secretary in the Home Department of the State or an equivalent officer to be the Controlling Authority for the purposes of this Act.

(*2*) The State Government may, for efficient discharge of functions by the Controlling Authority, provide it with such other officers and staff as that Government considers necessary.

Persons or Private Security Agency not to engage or provide private security guard without licence.

4. No person shall carry on or commence the business of private security agency, unless he holds a licence issued under this Act:

Provided that the person carrying on the business of private security agency, immediately before the commencement of this Act, may continue to do so for a period of one year from the date of such commencement and if he has made an application for such licence within the said period of one year, till the disposal of such application:

Provided further that no private security agency shall provide private security abroad without obtaining permission of the Controlling Authority, which shall consult the Central Government before according such permission.

Eligibility for licence.

5. An application for issue of a licence under this Act shall only be considered from a person after due verification of his antecedents.

Persons not eligible for licence.

6. (*1*) A person shall not be considered for issue of a licence under this Act, if he has been—

(*a*) convicted of an offence in connection with promotion, formation or management of a company (any fraud or misfeasance committed by him in relation to the company), including an undischarged insolvent; or

(*b*) convicted by a competent court for an offence, the prescribed punishment for which is imprisonment of not less than two years; or

(*c*) keeping links with any organisation or association which is banned under any law on account of their activities which pose threat to national security or public order or there is information about such a person indulging in activities which are prejudicial to national security or public order; or

(*d*) dismissed or removed from Government service on grounds of misconduct or moral turpitude.

(*2*) A company, firm or an association of persons shall not be considered for issue of a licence under this Act, if, it is not registered in India, or having a proprietor or a majority shareholder, partner or director, who is not a citizen of India.

Application for grant of licence.

7. (*1*) An application for grant of licence to a private security agency shall be made to the Controlling Authority in such form as may be prescribed.

(*2*) The applicant shall submit an affidavit incorporating the details in relation to the provisions contained in section 6, ensure the availability of the training for its private security guards and supervisors required under sub-section *(2)* of section 9, fulfilment of conditions under section 11 and of cases registered with police or pending in a court of law involving the applicant.

(*3*) Every application under sub-section *(1)* shall be accompanied by a fee of—

(a) rupees five thousand if the private security agency is operating in one district of a State;

(b) rupees ten thousand if the agency is operating in more than one but up to five districts of a State; and

(c) rupees twenty-five thousand if it is operating in the whole State.

(*4*) On receipt of an application under sub-section *(1)*, the Controlling Authority may, after making such inquiries as it considers necessary and obtaining no objection certificate from the concerned police authority, by order in writing, either grant a licence or refuse to grant the same within a period of sixty days from the date of receipt of application with complete particulars and the prescribed fee:

Provided that no order of refusal shall be made unless—

(*a*) the applicant has been given a reasonable opportunity of being heard; and

(*b*) the grounds on which licence is refused is mentioned in the order.

(*5*) A licence granted under this section—

(*a*) shall be valid for a period of five years unless the same is cancelled under sub-section (*1*) of section 13;

(*b*) may be renewed from time to time after the expiry of five years, for a further period of five years on payment of such fee as may be prescribed; and

(*c*) shall be subject to such conditions as may be prescribed.

Renewal of licence.

8. (*1*) An application for renewal of licence shall be made to the Controlling Authority, not less than forty-five days before the date of expiry of the period of validity thereof, in such form as may be prescribed and shall be accompanied by the requisite fee and other documents required under sections 6, 7 and 11 of this Act.

(*2*) The Controlling Authority shall pass an order on application for renewal of licence within thirty days from the date of receipt of application complete in all respects.

(*3*) On receipt of an application under sub-section *(1)*, the Controlling Authority may, after making such inquiries as he considers necessary and by order in writing, renew the licence or refuse to renew the same:

Provided that no order of refusal shall be made except after giving the applicant a reasonable opportunity of being heard.

Conditions for commencement of operation and engagement of supervisors.

9. (*1*) Every private security agency shall, within six months of obtaining the licence, commence its activities.

(*2*) Every private security agency shall ensure imparting of such training and skills to its private security guards and supervisors as may be prescribed:

Provided that the person carrying on the business of private security agency, before the commencement of this Act, shall ensure the required training to its security guards and supervisors within a period of one year from the date of such commencement.

(*3*) Every private security agency shall, within sixty days from the date of issue of the licence, employ such number of supervisors, as may be prescribed.

(*4*) A private security agency shall not employ or engage a person as a supervisor unless he fulfils the conditions specified in sub-section *(1)* of section 10.

(*5*) While engaging a supervisor of private security guards, every private security agency shall give preference to a person who has experience of serving in the Army, Navy, Air Force or any other Armed forces of the Union or State Police including armed constabularies and Home Guards for a period of not less than three years.

Eligibility to be a private security guard.

10. (*1*) A private security agency shall not employ or engage any person as a private security guard unless he—

(*a*) is a citizen of India or a citizen of such other country as the Central Government may, by notification in the Official Gazette, specify;

(*b*) has completed eighteen years of age but has not attained the age of sixty-five years;

(*c*) satisfies the agency about his character and antecedents in such manner as may be prescribed;

(*d*) has completed the prescribed security training successfully;

(*e*) fulfils such physical standards as may be prescribed; and

(*f*) satisfies such other conditions as may be prescribed.

(*2*) No person who has been convicted by a competent court or who has been dismissed or removed on grounds of misconduct or moral turpitude while serving in any of the armed forces of the Union, State Police Organisations, Central or State Governments or in any private security agency shall be employed or engaged as a private security guard or a supervisor.

(*3*) Every private security agency may, while employing a person as a private security guard, give preference to a person who has served as a member in one or more of the following, namely:—

(*i*) Army;

(*ii*) Navy;

(*iii*) Air Force;

(*iv*) any other armed forces of the Union;

(*v*) Police, including armed constabularies of States; and

(*vi*) Home Guards.

Conditions of licence.

11. (*1*) The State Government may frame rules to prescribe the conditions on which licence shall be granted under this Act and such conditions shall include requirements as to the training which the licensee is to undergo, details of the person or persons forming the agency, obligation as to the information to be provided from time to time to the Controlling Authority regarding any change in their address, change of management and also about any criminal charge made against them in the course of their performance of duties of the private security agency or as the case may be, a private security guard employed or engaged by them.

(*2*) The State Government may make provision in the rules to verify about imparting of required training by the private security agency under sub-section *(2)* of section 9 and to review continuation or otherwise of licence of such private security agency which may not have adhered to the condition of ensuring the required training.

Licence to be exhibited.

12. Every private security agency shall exhibit its licence or copy thereof in a conspicuous place of its business.

Cancellation and suspension of

13. (*1*) The Controlling Authority may cancel any licence on any one or more of the following grounds, namely:—

(*a*) that the licence has been obtained on misrepresentation or suppression of material facts;

(*b*) that the licence holder has used false documents or photographs;

(*c*) that the licence holder has violated the provisions of this Act or the rules made thereunder or any of the conditions of the licence;

(*d*) that the licence holder has misused information obtained by him during the discharge of his duties as the private security agency to any industrial or business undertaking or a company or any other person;

(*e*) that the licence holder by using any letter-head, advertisement or any other printed matter or in any other manner represented that the private security agency is an instrumentality of the Government or such agency is or has been using a name different from that for which licence has been granted;

(*f*) that the licence holder is or has been impersonating or permitting or aiding or abetting any body to impersonate as a public servant;

(*g*) that the private security agency had failed to commence its activities or to engage a supervisor within the specified time period;

(*h*) that the licence holder is or has wilfully failed or refused to render the services agreed to any person;

(*i*) that the licence holder has done any act which is in violation of a court order or an order of a lawful authority or is or has been advising, encouraging or assisting any person to violate any such order;

(*j*) that the licence holder has violated the provisions of the Acts given in the Schedule which may be modified by the Central Government, by notification in the Official Gazette;

(*k*) that there have been repeated instances when the private security guard or guards provided by the private security agency—

(*i*) failed to provide private security or were guilty of gross negligence in not providing such security;

(*ii*) committed a breach of trust or misappropriated the property or a part thereof which they were supposed to protect;

(*iii*) were found habitually drunk or indisciplined;

(*iv*) were found to be involved in committing crimes; or

(*v*) had connived or abetted a crime against the person or property placed under their charge; or

(*l*) that the licence holder has done any act which poses a threat to national security, or did not provide assistance to the police or other authority in the discharge of its duties or acted in a manner prejudicial to national security or public order or law and order.

(*2*) Where the Controlling Authority, for reasons to be recorded in writing, is satisfied that pending the question of cancelling of licence on any of the grounds mentioned in sub-section *(1)*, it is necessary to do so, that Controlling Authority may, by order in writing, suspend the operation of the licence for such period not exceeding thirty days as may be

specified in the order and require the licence holder to show cause, within fifteen days from the date of issue of such order, as to why the suspension of the licence should not be extended till the determination of the question of cancellation.

(*3*) Every order of suspending or cancelling of a licence shall be in writing and shall specify the reasons for such suspension or cancellation and a copy thereof shall be communicated to the person affected.

(*4*) No order of cancellation of licence under sub-section *(1)* shall be made unless the person concerned has been given a reasonable opportunity of being heard.

Appeals.

14. (*1*) Any person aggrieved by an order of the Controlling Authority refusing the licence under sub-section *(4)* of section 7 or renewal under sub-section *(3)* of section 8 or order of suspension of licence under sub-section *(2)* of section 13 or cancellation of licence under sub-section *(1)* of that section, may prefer an appeal against that order to the Home Secretary of the State Government within a period of sixty days of the date of such order:

Provided that an appeal may be admitted after the expiry of the said period of sixty days if the appellant satisfies the State Government that he has sufficient cause for not preferring the appeal within that period.

(*2*) Every appeal under sub-section *(1)* shall be made in such form as may be prescribed and shall be accompanied by a copy of the order appealed against.

(*3*) Before disposing of an appeal, the State Government shall give the appellant a reasonable opportunity of being heard.

Register to be maintained by a private security agency.

15. (*1*) Every private security agency shall maintain a register containing—

(a) the names and addresses of the persons managing the private security agency;

(b) the names, addresses, photographs and salaries of the private security guards and supervisors under its control;

(c) the names and addresses of the persons whom it had provided private security guards or services; and

(d) such other particulars as may be prescribed.

(*2*) The Controlling Authority may call for such information as it considers necessary from any private security agency, supervisor or private security guard to ensure due compliance of the Act.

Inspection of licence, etc.

16. The Controlling Authority or any other officer authorised by it in this behalf may at any reasonable time, enter the premises of the private security agency and inspect and examine the place of business, the records, accounts and other documents connected with the licence and may take copy of any document.

Issue of photo identity card.

17. (*1*) Every private security guard shall be issued a photo identity card, by the private security agency employing or engaging the guard.

(*2*) The photo identity card under sub-section *(1)* shall be issued in such form as may be prescribed.

(*3*) Every private security guard or supervisor shall carry on his person the photo identity card issued under sub-section *(1)* and shall produce it on demand for inspection by the Controlling Authority or any other officer authorised by it in this behalf.

Disclosure of information to unauthorised person.

18. (*1*) Any person who may be or has been employed or engaged as a private security guard by the private security agency shall not divulge to anyone other than the employer, or in such manner and to such person as the employer directs, any information acquired by him during such employment with respect to the work which he has been assigned by such employer, except such disclosure as may be required under this Act or in connection with

any inquiry or investigation by the police or as may be required by an authority or process of law.

(*2*) All private security guards of a private security agency shall render necessary assistance to the police or to such authority in the process of any investigation pertaining to the activities of that agency.

(*3*) If violation of any law is noticed by any private security guard during the course of discharge of his duties, he shall bring it to the notice of his superior, who in turn shall inform the police either through his employer or agency or on his own.

Delegation.

19. The State Government may, by notification, direct that any power or function (except the powers to make rules under section 25)—

(*a*) which may be exercised or performed by it, or

(*b*) which may be exercised or performed by the Controlling Authority,

under this Act, may, in relation to such matter and subject to such conditions, if any, as may be specified in the notification, be also exercised or performed by such officer or authority subordinate to the Government or officer subordinate to the Controlling Authority, as may be specified in such notification.

Punishment for contravention of certain provisions.

20. (*1*) Any person who contravenes the provisions of section 4 shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to twenty-five thousand rupees, or with both.

(*2*) Any person or private security agency who contravenes, the provisions of sections 9, 10 and 12 of the Act, shall be punishable with a fine which may extend to twenty-five thousand rupees, in addition to suspension or cancellation of the licence.

Penalty for unauthorised use of certain uniforms.

21. If any private security guard or supervisor wears the uniform of the Army, Air force, Navy or any other armed forces of the Union or Police or any dress having the appearance or bearing any of the distinctive marks of that uniform, he and the proprietor of the private security agency shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to five thousand rupees, or with both.

Offences by companies.

22. (*1*) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section *(1)*, where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section—

(*a*) "company" means any body corporate and includes a firm or other association of individuals; and

(*b*) "director", in relation to a firm, means a partner in the firm.

23. No suit, prosecution or other legal proceeding shall lie against the Controlling authority or any other officer authorised by it in respect of anything in good faith done or intended to be done under this Act. Indemnity.

24. The Central Government may frame model rules in respect of all or any of the matters with respect to which the State Government may make rules under this Act, and where any such model rules have been framed the State Government shall, while making any rules in respect of that matter under section 25, so far as is practicable, conform to such model rules. Framing of model rules for adoption by States.

25. (*1*) The State Government may, by notification, make rules for carrying out the provisions of this Act. Power of State Government to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the procedure for verification of character and antecedents under clause (*c*) of sub-section *(1)* of section 10; the type of training under clause *(d)* of sub-section *(1)* of section 10; the physical standard under clause *(e)* of sub-section *(1)* of section 10; and other conditions under clause *(f)* of sub-section *(1)* of section 10;

(*b*) the number of supervisors to be employed under sub-section *(3)* of section 9;

(*c*) the form of an application for grant of licence under sub-section *(1)* of section 7;

(*d*) the form in which the licence to be granted under sub-section *(4)* of section 7 and conditions subject to which such licence to be granted under section 11;

(*e*) the form of an application for renewal of licence under sub-section *(1)* of section 8;

(*f*) the form under sub-section *(2)* of section 14 for preferring an appeal;

(*g*) particulars to be maintained in a register under sub-section *(1)* of section 15;

(*h*) the form in which photo identity card under sub-section *(2)* of section 17 be issued;

(*i*) any other matter which is required to be, or may be, prescribed.

(*3*) Every rule made by the State Government under this section shall be laid, as soon as may be after it is made, before each House of the State Legislature where it consists of two Houses, or where such Legislature consists of one House, before that House.

(*4*) In respect of Union territories, every rule made to carry out the provisions of the Act shall be laid before each House of Parliament and where there exists a Legislative Assembly, before that Assembly.

THE SCHEDULE

[*See* section 13*(1)(j)*]

(1) The Payment of Wages Act, 1936 (4 of 1936).

(2) The Industrial Disputes Act, 1947 (14 of 1947).

(3) The Minimum Wages Act, 1948 (11 of 1948).

(4) The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952).

(5) The Payment of Bonus Act, 1965 (21 of 1965).

(6) The Contract Labour (Regulation and Abolition) Act, 1970 (37 of 1970).

(7) The Payment of Gratuity Act, 1972 (39 of 1972).

(8) The Equal Remuneration Act, 1976 (25 of 1976).

(9) The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979 (30 of 1979).

THE CREDIT INFORMATION COMPANIES (REGULATION) ACT, 2005

ARRANGEMENT OF SECTIONS

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THE CREDIT INFORMATION COMPANIES (REGULATION) ACT, 2005

No. 30 OF 2005

[23*rd June* 2005.]

An Act to provide for regulation of credit information companies and to facilitate efficient distribution of credit and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the Credit Information Companies (Regulation) Act, 2005.

(*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:

Provided that different dates may be appointed for different provisions of this Act, and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "board" means the Board of directors of a credit information company;

(*b*) "borrower" means any person who has been granted loan or any other credit facility by a credit institution and includes a client of a credit institution;

(*c*) "client" includes—

(*i*) a guarantor or a person who proposes to give guarantee or security for a borrower of a credit institution; or

(*ii*) a person—

(*A*) who has obtained or seeks to obtain financial assistance from a credit institution, by way of loans, advances, hire purchase, leasing facility, letter of credit, guarantee facility, venture capital assistance or by way of credit cards or in any other form or manner;

(*B*) who has raised or seeks to raise money by issue of security as defined in clause (*h*) of section 2 of the Securities Contracts (Regulation) Act, 1956, or by issue of commercial paper, depository receipt or any other instrument; 42 of 1956.

(*C*) whose financial standing has been assessed or is proposed to be assessed by a credit institution or any other person or institution as may, by notification, be directed by the Reserve Bank;

(*d*) "credit information" means any information relating to—

(*i*) the amounts and the nature of loans or advances, amounts outstanding under credit cards and other credit facilities granted or to be granted, by a credit institution to any borrower;

(*ii*) the nature of security taken or proposed to be taken by a credit institution from any borrower for credit facilities granted or proposed to be granted to him;

(*iii*) the guarantee furnished or any other non-fund based facility granted or proposed to be granted by a credit institution for any of its borrowers;

(*iv*) the credit worthiness of any borrower of a credit institution;

(*v*) any other matter which the Reserve Bank may, consider necessary for inclusion in the credit information to be collected and maintained by credit information companies, and, specify, by notification, in this behalf;

(*e*) "credit information company" means a company formed and registered under the Companies Act, 1956 and which has been granted a certificate of registration under sub-section (*2*) of section 5; 1 of 1956.

(*f*) "credit institution" means a banking company and includes—

(*i*) a corresponding new bank, the State Bank of India, a subsidiary bank, a co-operative bank, the National Bank and regional rural bank;

(*ii*) a non-banking financial company as defined under clause (*f*) of section 45-I of the Reserve Bank of India Act, 1934; 2 of 1934.

(*iii*) a public financial institution referred to in section 4A of the Companies Act, 1956; 1 of 1956.

(*iv*) the financial corporation established by a State under section 3 of the State Financial Corporation Act, 1951; 63 of 1951.

(*v*) the housing finance institution referred to in clause (*d*) of section 2 of the National Housing Bank Act, 1987; 53 of 1987.

(*vi*) the companies engaged in the business of credit cards and other similar cards and companies dealing with distribution of credit in any other manner;

(*vii*) any other institution which the Reserve Bank may specify, from time to time, for the purposes of this clause;

(*g*) "credit scoring" means a system which enables a credit institution to assess the credit worthiness and capacity of a borrower to repay his loan and advances and discharge his other obligations in respect of credit facility availed or to be availed by him;

(*h*) "notification" means a notification published in the Official Gazette of India;

(*i*) "prescribed" means prescribed by rules made under this Act;

(*j*) "regulations" means regulations made by the Reserve Bank under this Act;

(*k*) "Reserve Bank" means the Reserve Bank of India constituted under section 3 of the Reserve Bank of India Act, 1934; 2 of 1934.

(*l*) "specified user" means any credit institution, credit information company being a member under sub-section (*3*) of section 15, and includes such other person or institution as may be specified by regulations made, from time to time, by the Reserve Bank for the purpose of obtaining credit information from a credit information company;

(*m*) words and expressions used herein and not defined in this Act but defined in the Reserve Bank of India Act, 1934 or the Banking Regulation Act, 1949 or the Companies Act, 1956 shall have the meanings respectively assigned to them in those Acts. 2 of 1934. 10 of 1949. 1 of 1956.

CHAPTER II

REGISTRATION OF CREDIT INFORMATION COMPANIES

Prohibition to commence or carry on business of credit information.

3. Save as otherwise provided in this Act, no company shall commence or carry on the business of credit information without obtaining a certificate of registration from the Reserve Bank under this Act.

Application for registration.

4. (*1*) Every company which intends to commence the business of credit information shall make an application for registration to the Reserve Bank in such form and manner as may be specified by regulations.

(*2*) Every credit information company, in existence on the commencement of this Act, before the expiry of six months from such commencement, shall apply in writing to the Reserve Bank for obtaining a certificate of registration under this Act:

Provided that in the case of a credit information company in existence on the commencement of this Act, nothing in section 3 shall be deemed to prohibit such credit information company from carrying on the business of a credit information company, until it is granted a certificate of registration or is by notice in writing informed by the Reserve Bank that a certificate of registration cannot be granted to it.

Grant of certificate of registration.

5. (*1*) The Reserve Bank may, for the purpose of considering the application of a company for grant of a certificate of registration to commence or carry on the business of credit information, require to be satisfied, by an inspection of records or books of such company or otherwise that the following conditions are fulfilled, namely:—

(*a*) that the applicant company has minimum capital structure referred to in section 8;

(*b*) that the general character of the management or the proposed management of the applicant company shall not be prejudicial to the interest of its specified users, clients or borrowers, or other credit information companies;

(*c*) that any other condition, the fulfilment of which in the opinion of the Reserve Bank, shall be necessary to ensure that the commencement or carrying on of the business of credit information by the applicant company shall not be detrimental or prejudicial to the public interest or banking policy or credit system or its specified users or clients or borrowers or other credit information companies or others who would provide credit information to the credit information companies.

(*2*) The Reserve Bank may, after being satisfied that the conditions as referred to in sub-section (*1*) are fulfilled, grant a certificate of registration to the applicant company to commence or carry on the business of credit information, subject to such conditions which it may consider fit to impose and if the company fails to fulfil any of such conditions or any of the provisions of this Act, the application of the company shall be rejected:

Provided that no application shall be rejected unless the applicant has been given an opportunity of being heard.

(*3*) The Reserve Bank may, having regard to the available business of credit information, the potential and scope for expansion of existing credit information companies and other relevant factors, determine the total number of the credit information companies which may be granted the certificates of registration for carrying on the business of credit information:

Provided that the total number of such credit information companies so determined may, on being satisfied by the Reserve Bank, that there is change in available business of credit information, potential and scope for expansion of existing credit information companies and other relevant factors relating thereto, be reviewed by the Reserve Bank.

Power of Reserve Bank to cancel certificate of registration.

6. (*1*) The Reserve Bank may cancel a certificate of registration granted to a credit information company under sub-section (*2*) of section 5 if such company,—

(*i*) ceases to carry on the business of credit information; or

(*ii*) has failed to comply with any of the conditions subject to which the certificate of registration has been granted to it; or

(*iii*) at any time fails to fulfil any of the conditions referred to in sub-clauses (*a*) to (*c*) of sub-section (*1*) or sub-section (*2*) of section 5; or

(*iv*) fails—

(*a*) to comply with the provisions of any law for the time being in force or any direction issued by the Reserve Bank under the provisions of this Act; or

(*b*) to submit or offer for inspection its books of account and other relevant documents when so demanded by the officers, persons or agency referred to in sub-section (*1*) of section 12.

(*2*) Before cancelling the certificate of registration granted to a credit information company under this section on the ground that the company has failed to comply with the conditions specified in clauses (*a*) to (*c*) of sub-section (*1*) or sub-section (*2*) of section 5 or the provisions of any other law for the time being in force or directions issued under this Act, the Reserve Bank, shall grant time to such company on such terms as the Reserve Bank may deem appropriate for taking necessary steps to comply with such directions or provisions or fulfilment of such conditions, within such time:

Provided that if the Reserve Bank is of the opinion that the delay in cancelling the certificate of registration of such company shall be prejudicial or detrimental to the public interest or banking policy or credit system or borrowers or other credit information companies, the Reserve Bank may cancel the certificate of registration without granting time as provided in sub-section (*2*).

(*3*) No order of cancellation of certificate of registration, granted to a credit information company, shall be made by the Reserve Bank unless such company has been given a reasonable opportunity of being heard.

Appeal against order of Reserve Bank.

7. (*1*) A credit information company aggrieved by the order of rejection of an application for grant of certificate of registration under section 5 or cancellation of certificate of registration under section 6, may prefer an appeal to the Central Government or any other authority or tribunal which may be designated by rules made by the Central Government, within a period of thirty days from the date on which such order of rejection or cancellation, as the case may be, is communicated to the credit information company.

(*2*) The decision of the Central Government or the authority or tribunal referred to in sub-section (*1*) where an appeal has been preferred to it under sub-section (*1*), or of these Reserve Bank where no such appeal has been preferred, shall be final:

Provided that before making any order of rejection of an appeal, the applicant company or the credit information company, as the case may be, shall be given a reasonable opportunity of being heard.

Requirement as to minimum capital.

8. (*1*) The authorised capital of every credit information company shall be a minimum of thirty crores:

Provided that the Reserve Bank may, by notification, increase the minimum amount of authorised capital to any amount not exceeding fifty crores.

(*2*) The issued capital of every credit information company shall not be less than twenty crores:

Provided that the Reserve Bank may, by notification, increase the issued capital to any amount not exceeding the minimum amount of authorised capital as referred to in sub-section (*1*).

(*3*) The minimum paid up capital of every credit information company at any time shall not be less than seventy five per cent. of the issued capital.

CHAPTER III

MANAGEMENT OF CREDIT INFORMATION COMPANIES

Management of credit information company.

9. (*1*) Notwithstanding anything contained in any law for the time being in force, or in any contract to the contrary, every credit information company in existence on the commencement of this Act, or which comes into existence thereafter, shall have one of its directors, who may be appointed on whole-time or on a part-time basis as chairperson of its board, and where he is appointed on whole-time basis as chairperson of its board, he shall be entrusted with the management of the whole of the affairs of the credit information company:

Provided that the chairperson of the board of the credit information company shall exercise his powers subject to the superintendence, control and directions of the board.

(*2*) Where a chairperson is appointed on a part-time basis, the management of whole of the affairs of the credit information company shall be entrusted to a managing director or, a whole-time director by whatever name called, who shall exercise his powers subject to the superintendence, control and directions of the board.

(*3*) In addition to the chairperson or managing director or whole-time director, by whatever name called, the board of directors shall consist of not less than fifty per cent. directors who shall be persons having special knowledge in, or practical experience of, the matters relating to public administration, law, banking, finance, accountancy, management or information technology.

(*4*) In discharging its functions, the board shall act on business principles and shall have due regard to the interest of its specified users, credit institutions or the clients or borrowers of credit institutions.

(*5*) Where the Reserve Bank is satisfied that it is in the public interest or in the interest of banking policy or credit system of the country, or for preventing the affairs of any credit information company being managed in a manner detrimental to the interest of banking policy or credit institutions or borrowers or clients or for securing the proper management of any credit information company, it is necessary so to do, the Reserve Bank may, for reasons to be recorded in writing, by order published in the Official Gazette, supersede the board of such company, for such period not exceeding six months, as may be specified in the order and which may be extended from time to time, so, however, that the total period shall not exceed twelve months:

Provided that before making any such order, the Reserve Bank shall give a reasonable opportunity to the board of such credit information company to make representation against the proposed supersession and shall consider the representation, if any, of the board.

(*6*) The Reserve Bank may, on supersession of the board of a credit information company under sub-section (*5*), appoint an Administrator for such period and on such salary and other terms and conditions as it may determine.

(*7*) The Reserve Bank may issue such directions to the Administrator as it may deem appropriate and the Administrator shall be bound to follow such directions.

(*8*) Upon making of the order under sub-section (*5*), superseding the board of a credit information company—

(*a*) the chairperson, managing director and other directors of such credit information company shall, as from the date of supersession, vacate their offices as such;

(*b*) all the powers, functions and duties which may, by or under the provisions of the Companies Act, 1956 or this Act or any other law for the time being in force, be exercised or discharged, by or on behalf of the board of such credit information company, or by a resolution passed in general meeting of that company, shall, until the reconstitution of its board under sub-section (*10*), be exercised and discharged by the Administrator appointed by the Reserve Bank under sub-section (*6*):

1 of 1956.

Provided that the powers exercised by the Administrator shall be valid notwithstanding that such powers are exercisable by a resolution passed in the general meeting of such credit information company.

(*9*) The salary and allowances payable to the Administrator and staff assisting the Administrator shall be borne by the credit information company.

(*10*) On and before the expiration of two months before expiry of the period of supersession mentioned in the order of the Reserve Bank issued under sub-section (*5*), the Administrator of the credit information company, shall call a general meeting of the credit information company to elect new directors and reconstitute its board and any person who had vacated his office under clause (*a*) of sub-section (*8*), shall not be deemed to be disqualified for re-appointment.

(*11*) Notwithstanding anything contained in any law for the time being in force or in any contract or the memorandum or articles of association, of the credit information company, on the removal of a person from office under this section, that person shall not be entitled to claim any compensation for the loss or termination of office.

Power of Reserve Bank to determine policy.

10. Where the Reserve Bank is satisfied that it is necessary or expedient in the public interest or in the interest of specified users or in the interest of credit information companies or credit institutions or clients or borrowers so to do, it may determine the policy in relation to functioning of credit information companies or credit institutions or specified users generally or in particular and when the policy has been so determined all credit information

companies, credit institutions and specified users, as the case may be, shall be bound to follow the policy as so determined.

Power of Reserve Bank to give directions.

11. (*1*) Where the Reserve Bank is satisfied that,—

(*a*) in the public interest; or

(*b*) in the interest of credit institutions; or

(*c*) in the interest of specified users; or

(*d*) in the interest of banking policy; or

(*e*) to prevent the affairs of any credit information company being conducted in a manner detrimental to the interests of its specified users or in a manner prejudicial to the interests of credit institutions or borrowers or clients; or

(*f*) to secure the proper management of credit information companies generally,

it is necessary to issue directions to credit information companies or credit institutions or specified users generally or to any credit information company or credit institution or specified user in particular, it may, from time to time, issue such directions as it deems fit, and such credit information companies, credit institutions and specified users or credit information company, credit institution, and specified user, as the case may be, shall be bound to comply with such directions.

(*2*) The Reserve Bank may, on representation made to it or on its own motion, modify or cancel any direction issued under sub-section (*1*), and the Reserve Bank, in so modifying or cancelling any direction, may impose such conditions as it thinks fit, subject to which the modification or cancellation shall have effect.

(*3*) The Reserve Bank may, at any time, if it is satisfied that in the public interest or in the interest of a credit information company or its members, it is necessary so to do, by order in writing and on such terms and conditions as may be specified therein,—

(*a*) require such credit information company to call a meeting of its directors for the purpose of considering any matter relating to or arising out of the affairs of the credit information company;

(*b*) depute one or more of its officers to watch the proceedings at any meeting of the board of the credit information company or of any committee or of any other body constituted by it and require the credit information company to give an opportunity to the officers so deputed to be heard at such meetings and also require such officers to send a report of such proceedings to the Reserve Bank;

(*c*) require the board of the credit information company or of any committee or any other body constituted by it to give in writing to any officer deputed by the Reserve Bank in this behalf at his usual address all notices of, and other communications relating to, any meeting of the board, committee or other body constituted by it;

(*d*) appoint one or more of its officers to observe the manner in which the affairs of the credit information company or of its offices or branches are being conducted and make a report thereon;

(*e*) require the credit information company to make, within such time as may be specified in the order, such changes in the management as the Reserve Bank may consider necessary.

(*4*) The Reserve Bank may, at any time, direct any credit information company to furnish it within such time as may be specified by the Reserve Bank, such statements and information relating to the business or affairs of the credit information company as the Reserve Bank may consider necessary or expedient to obtain for the purpose of this Act.

1 of 1956.

12. (*1*) Notwithstanding anything to the contrary contained in section 235 of the Companies Act, 1956, the Reserve Bank, at any time, may and on being directed so to do by the Central Government shall, cause an inspection to be made, by one or more of its officers or through such other persons or agency as the Reserve Bank may determine, of any credit information company or credit institution or specified user and their books and accounts; and the Reserve Bank shall supply to the credit information company or credit institution or specified user, as the case may be, a copy of its report on such inspection.

Inspection of credit information company, credit institution and specified user.

(*2*) It shall be the duty of every director or other officer or employee of the credit information company, credit institution and specified user to produce to any officer or person or agency, as the case may be, making an inspection under sub-section (*1*) all such books, accounts and other documents in his custody or power and to furnish him with any statement and information relating to the affairs of such credit information company, credit institution and specified user, as the said officer or person or agency may require of him within such time as the said officer or person or agency may specify.

(*3*) Any officer of the Reserve Bank or person or an agency making an inspection under sub-section (*1*) may examine on oath any director or other officer or employee of the credit information company, credit institution and specified user, in relation to their business, and may administer an oath accordingly.

(*4*) The expenses of, or incidental to, the inspection under sub-section (*1*) by any person or an agency referred to in sub-section (*1*) shall be borne by the concerned credit information company or credit institution or specified user, as the case may be.

CHAPTER IV

AUDITORS

13. (*1*) It shall be the duty of an auditor of a credit information company to inquire whether or not the credit information company has furnished to the Reserve Bank such statements, information or particulars relating to its business as are required to be furnished under this Act and the auditor shall, except where he is satisfied on such inquiry that the credit information company has furnished such a statement, information or particulars, make a report to the Reserve Bank in this regard.

Powers and duties of auditors.

(*2*) The Reserve Bank may, on being satisfied that it is necessary so to do, in the public interest or in the interest of credit system, issue directions in particular or in general with respect to audit of the credit information company and submission of the report to the Reserve Bank.

(*3*) Where the Reserve Bank is of the opinion that it is necessary so to do in the public interest or in the interest of the credit information company or its members, or in the interest of credit system or credit institution or its borrower or client so to do, it may, at any time, by an order, direct that a special audit of the accounts of the credit information company in relation to any such transaction or class of transactions or for such period or periods, as may be mentioned in the order, shall be conducted and the Reserve Bank may by such order or by a separate order either appoint an auditor or auditors or direct the auditor of the credit information company himself to conduct such special audit and the auditor shall comply with such directions and make a report of such audit to the Reserve Bank and forward a copy thereof to the credit information company.

(*4*) The remuneration of the auditors as may be fixed by the Reserve Bank, having regard to the nature and volume of work involved in the audit and the expenses of, or incidental to, the audit, shall be borne by the credit information company so audited.

CHAPTER V

FUNCTIONS OF CREDIT INFORMATION COMPANIES

Functions of a credit information company.

14. (*1*) A credit information company may engage in any one or more of the following forms of business, namely:—

(*a*) to collect, process and collate information on trade, credit and financial standing of the borrowers of the credit institution which is a member of the credit information company;

(*b*) to provide credit information to its specified users or to the specified users of any other credit information company or to any other credit information company being its member;

(*c*) to provide credit scoring to its specified users or specified users of any other credit information company or to other credit information companies being its members;

(*d*) to undertake research project;

(*e*) to undertake any other form of business which the Reserve Bank may, specify by regulations as a form of business in which it is lawful for a credit information company to engage.

(*2*) No credit information company shall engage in any form of business other than those referred to in sub-section (*1*).

(*3*) Any credit information company for the purposes of carrying on the business of credit information may—

(*a*) register credit institutions and other credit information companies, at their option as its member, subject to such terms and conditions as may be pre-determined and disclosed by such credit information company;

(*b*) charge such reasonable amount of fees, as it may deem appropriate not exceeding the maximum fee, as may be specified under section 27, for furnishing credit information to a specified user;

(*c*) generally to do all such other acts and perform such other functions as are necessary to facilitate proper conduct of its affairs, business and functions in accordance with the provisions of this Act.

Credit Institution to be member of a credit information company.

15. (*1*) Every credit institution in existence on the commencement of this Act, before the expiry of three months from such commencement or within such extended period, as the Reserve Bank may allow on its application and subject to being satisfied about the reason for extension, shall become member of at least one credit information company.

(*2*) Every credit institution which comes into existence after the commencement of this Act, before the expiry of three months from its coming into existence, or within such extended period, as the Reserve Bank may allow on its application and subject to being satisfied about the reason for extension, shall become member of at least one credit information company.

(*3*) A credit information company may, at its option, become member of another credit information company.

(*4*) No credit information company shall refuse to register a credit institution or another credit information company as its member without providing reasonable opportunity of being heard to such credit institution or credit information company, whose application it proposes to reject and recording reasons for such rejection and a copy of such order of rejection shall be forwarded to the Reserve Bank.

(*5*) A credit institution or credit information company aggrieved by the order of rejection of its application for its registration as a member of a credit information company under sub-section (*4*) may prefer an appeal to the Reserve Bank, within a period of thirty days from the date on which such order of rejection was communicated to it:

Provided that the Reserve Bank may, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the said period, allow it to be filed within a further period not exceeding thirty days.

(*6*) On receipt of an appeal under sub-section (*5*), the Reserve Bank, after giving the appellant and other concerned parties, an opportunity of being heard, pass such order as it deems fit.

(*7*) The decision of the Reserve Bank where an appeal has been preferred to it under sub-section (*5*) shall be final and the order of the credit information company under sub-section (*4*) shall be final after the expiry of the said period of thirty days where no appeal has been preferred under that sub-section to the Reserve Bank.

(*8*) Every specified user shall be entitled to obtain credit information for its use from the credit information company of which such specified user is a member.

Failure to become a member of a credit information company.

16. (*1*) Where a credit institution—

(*a*) abstains from becoming a member of at least one credit information company; or

(*b*) at any time is not a member of any credit information company,

the Reserve Bank *suo moto* or on a complaint from a credit information company may, direct such credit institution to take necessary steps within such time, as it may specify to become a member of a credit information company.

(*2*) In case a credit institution fails to comply with the directions of the Reserve Bank under sub-section (*1*), to become member of at least one credit information company, the Reserve Bank may, without prejudice to the provisions of this Act, intimate such failure to any other authority for taking such action as it may deem fit.

Collection and furnishing of credit information.

17. (*1*) A credit information company or any person authorised in that behalf by the company may, by notice in writing, in such form, as may be specified by regulations made by the Reserve Bank or as near thereto, require its members being credit institution or credit information company, to furnish such credit information as it may deem necessary in accordance with the provisions of this Act.

(*2*) Every credit institution which is member of the credit information company and every credit information company which is a member of other credit information company shall, on receipt of notice under sub-section (*1*), provide credit information to the credit information company of which it is a member, within such period as may be specified in the notice.

(*3*) Every credit information company shall provide for such purpose, as may be specified by regulations, the credit information received under sub-section (*2*), to its specified user on receipt of request from him in accordance with the provisions of this Act and directions issued thereunder by the Reserve Bank from time to time in this behalf.

(*4*) No credit information received under this Act,—

(*a*) by the credit information company, shall be disclosed to any person other than its specified user; or

(*b*) by the specified user, shall be disclosed to any other person;

(*c*) by the credit information company or specified user, shall be disclosed for any other purpose than as permitted or required by any other law for the time being in force.

Settlement of dispute.

18. (*1*) Notwithstanding anything contained in any law for the time being in force, if any dispute arises amongst, credit information companies, credit institutions, borrowers and clients on matters relating to business of credit information and for which no remedy has been provided under this Act, such disputes shall be settled by conciliation or arbitration as provided in the Arbitration and Conciliation Act, 1996, as if the parties to the dispute have consented in writing for determination of such dispute by conciliation or arbitration and provisions of that Act shall apply accordingly. 26 of 1996.

(*2*) Where a dispute has been referred to arbitration under sub-section (*1*), the same shall be settled or decided,—

(*a*) by the arbitrator to be appointed by the Reserve Bank;

(*b*) within three months of making a reference by the parties to the dispute:

Provided that the arbitrator may, after recording the reasons therefor, extend the said period up to a maximum period of six months:

Provided further that, in an appropriate case or cases, the Reserve Bank may, if it considers necessary to do so (reasons to be recorded in writing), direct the parties to the dispute to appoint an arbitrator in accordance with the provisions of the Arbitration and Conciliation Act, 1996, for settlement of their dispute in accordance with the provisions of that Act. 26 of 1996.

(*3*) Save as otherwise provided under this Act, the provisions of the Arbitration and Conciliation Act, 1996 shall apply to all arbitration under this Act as if the proceedings for arbitration were referred for settlement or decision under the provisions of the Arbitration and Conciliation Act, 1996. 26 of 1996.

CHAPTER VI

INFORMATION PRIVACY PRINCIPLES AND FURNISHING OF CREDIT INFORMATION

Accuracy and security of credit information.

19. A credit information company or credit institution or specified user, as the case may be, in possession or control of credit information, shall take such steps (including security safeguards) as may be prescribed, to ensure that the data relating to the credit information maintained by them is accurate, complete, duly protected against any loss or unauthorised access or use or unauthorised disclosure thereof.

Privacy principles.

20. Every credit information company, credit institution and specified user, shall adopt the following privacy principles in relation to collection, processing, collating, recording, preservation, secrecy, sharing and usage of credit information, namely:—

(*a*) the principles—

(*i*) which may be followed by every credit institution for collection of information from its borrowers and clients and by every credit information company, for collection of information from its member credit institutions or credit information companies, for processing, recording, protecting the data relating to credit information furnished by, or obtained from, their member credit institutions or credit information companies, as the case may be, and sharing of such data with specified users;

(*ii*) which may be adopted by every specified user for processing, recording, preserving and protecting the data relating to credit information furnished, or received, as the case may be, by it;

(*iii*) which may be adopted by every credit information company for allowing access to records containing credit information of borrowers and clients and alteration of such records in case of need to do so;

(*b*) the purpose for which the credit information may be used, restriction on such use and disclosure thereof;

(*c*) the extent of obligation to check accuracy of credit information before furnishing of such information to credit information companies or credit institutions or specified users, as the case may be;

(*d*) preservation of credit information maintained by every credit information company, credit institution, and specified user as the case may be (including the period for which such information may be maintained, manner of deletion of such information and maintenance of records of credit information);

(*e*) networking of credit information companies, credit institutions and specified users through electronic mode;

(*f*) any other principles and procedures relating to credit information which the Reserve Bank may consider necessary and appropriate and may be specified by regulations.

21. (*1*) Any person, who applies for grant or sanction of credit facility, from any credit institution, may request to such institution to furnish him a copy of the credit information obtained by such institution from the credit information company. Alteration of credit information files and credit reports.

(*2*) Every credit institution shall, on receipt of request under sub-section (*1*), furnish to the person referred to in that sub-section a copy of the credit information subject to payment of such charges, as may be specified by regulations, by the Reserve Bank in this regard.

(*3*) If a credit information company or specified user or credit institution in possession or control of the credit information, has not updated the information maintained by it, a borrower or client may request all or any of them to update the information; whether by making an appropriate correction, or addition or otherwise, and on such request the credit information company or the specified user or the credit institution, as the case may be, shall take appropriate steps to update the credit information within thirty days after being requested to do so:

Provided that the credit information company and the specified user shall make the correction, deletion or addition in the credit information only after such correction, deletion or addition has been certified as correct by the concerned credit institution:

Provided further that no such correction, deletion or addition shall be made in the credit information if any dispute relating to such correction, deletion or addition is pending before any arbitrator or tribunal or court and in cases where such dispute is pending, the entries in the books of the concerned credit institution shall be taken into account for the purpose of credit information.

22. (*1*) No person shall have access to credit information in the possession or control of a credit information company or a credit institution or a specified user unless the access is authorised by this Act or any other law for the time being in force or directed to do so by any court or tribunal and any such access to credit information without such authorisation or direction shall be considered as an unauthorised access to credit information. Unauthorised access to credit information.

(*2*) Any person who obtains unauthorised access to credit information as referred to in sub-section (*1*) shall be punishable with fine which may extend to one lakh rupees in respect of each offence and if he continues to have such unauthorised access, with further fine which may extend to ten thousand rupees for every day on which the default continues and such unauthorised credit information shall not be taken into account for any purpose.

CHAPTER VII

OFFENCES AND PENALTIES

23. (*1*) Whoever, in any return or other document or in any information required or furnished by, or under, or for the purposes of, any provision of this Act, wilfully makes a statement which is false in any material particular, knowing it to be false, or wilfully omits to make a material statement, shall be punishable with imprisonment for a term which may extend to one year and shall also be liable to fine. Offences and penalties.

(*2*) Every credit information company or a credit institution or any specified user, wilfully, performing any act or engaging in any practice, in breach of any of the principles referred to in section 20, shall be punishable with fine not exceeding one crore rupees.

(*3*) Any credit information company or credit institution or specified user wilfully providing to any other credit information company or credit institution or specified user or

borrower or client, as the case may be, credit information which is false in any material particular, knowing it to be false, or wilfully omits to make a material statement, shall be punishable with fine which may extend to one crore rupees.

(*4*) Any person who contravenes any provision of this Act or of any rule or order made thereunder, or obstructs the lawful exercise of any power conferred by or under this Act, or makes default in complying with any requirement of this Act or of any rule or order made or direction issued thereunder, shall, if no specific provision is made under this Act for punishment of such contravention, obstruction or default, be punishable with fine which may extend to one lakh rupees and where a contravention or default is a continuing one, with a further fine which may extend to five thousand rupees for every day during which the contravention or default continues.

(*5*) Where a contravention or default has been committed by a credit information company or credit institution or specified user, as the case may be, every person who, at the time the contravention or default was committed, was in charge of, and was responsible to the credit information company or credit institution or specified user for the conduct of its business, shall be deemed to be guilty of the contravention or default and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the contravention or default was committed without his knowledge or that he exercised all due diligence to prevent the contravention or default.

(*6*) Notwithstanding anything contained in sub-section (*5*), where a contravention or default has been committed by a credit information company or credit institution or specified user, as the case may be, and it is proved that the same was committed with the consent or connivance of, or is attributable to any gross negligence on the part of its chairperson, managing director, any other director, manager, secretary or other officer of the credit information company or the credit institution, such chairperson, managing director, any other director, manager, secretary or other officer shall also be deemed to be guilty of that contravention or default and shall be liable to be proceeded against and punished accordingly.

Explanation.— For the purposes of this section,—

(*a*) "company" means any body corporate and includes a firm or other association of individuals, and

(*b*) "director", in relation to a firm, means a partner in the firm.

Cognizance of offences.

24. (*1*) No court shall take cognizance of any offence committed by a member of a credit information company and punishable under section 23 except upon a complaint in writing made by an officer of the credit information company generally or specially authorised in writing in this behalf by the credit information company or if so directed by the Reserve Bank so to do and no court other than that of a Metropolitan Magistrate or a Judicial Magistrate of the first class or any court superior thereto shall try any such offence.

Explanation.—For the purposes of this sub-section, "member of a credit information company" shall mean a member referred to in section 15.

(*2*) No court shall take cognizance of any offence committed by a credit information company punishable under section 23 except upon a complaint in writing made by an officer of the Reserve Bank generally or specially authorised in writing in this behalf by the Reserve Bank and no court other than that of a Metropolitan Magistrate or a Judicial Magistrate of the first class or any court superior thereto shall try any such offence.

Power of Reserve Bank to impose penalty.

25. (*1*) Notwithstanding anything contained in section 23, if a contravention or default of the nature referred to in sub-section (*2*) of section 22 or sub-section (*2*) or sub-section (*3*) or sub-section (*4*) of section 23, as the case may be, is made by a credit information company or a credit institution then, the Reserve Bank may impose on such credit information company or credit institution—

(*i*) where the contravention is of the nature referred to in sub-section (*2*) of section 22, a penalty not exceeding one lakh rupees;

(*ii*) where the contravention is of the nature referred to in sub-section (*2*) or sub-section (*3*) of section 23, a penalty not exceeding one crore rupees;

(*iii*) where the contravention is of the nature referred to in sub-section (*4*) of section 23, a penalty not exceeding one lakh rupees and where such contravention or default is continuing one, a further penalty which may extend to five thousand rupees for every day, after the first, during which the contravention or default continues.

(*2*) For the purpose of adjudging the penalty under sub-section (*1*), the Reserve Bank shall serve notice on credit information company or credit institution or specified user, as the case may be, requiring it to show cause as to why the amount mentioned in the notice should not be imposed as penalty and a reasonable opportunity of being heard shall also be given to such credit information company or credit institution or specified user, as the case may be.

(*3*) No complaint shall be filed against credit information company or credit institution or specified user, as the case may be, in any court of law in respect of any contravention or default in respect of which any penalty has been imposed by the Reserve Bank under this section.

(*4*) Any penalty imposed by the Reserve Bank under this Act shall be payable within a period of fourteen days from the date on which notice issued by the Reserve Bank demanding payment of the sum is served on the credit information company or credit institution or specified user, as the case may be, and in the event of failure of such credit information company or credit institution or specified user to pay the sum within such period, may be levied on a direction made by the principal civil court having jurisdiction in the area where the registered office of the credit information company or credit institution or specified user, being a company, is situated and in case of credit institution incorporated outside India, where its principal place of business in India is situated:

Provided that such direction under this sub-section shall be made only upon an application made in this behalf to the court by the Reserve Bank.

(*5*) The court which makes a direction under sub-section (*4*) shall issue a certificate mentioning therein the sum payable by a credit information company or credit institution or specified user, as the case may be, and every such certificate shall be enforceable in the same manner as if it were a decree made by the court in a civil suit.

(*6*) Where any complaint has been filed against credit information company or credit institution or specified user, as the case may be, in any court in respect of the contravention or default of the nature referred to in sub-section (*2*) of section 22 or sub-section (*2*) or sub-section (*3*) or sub-section (*4*) of section 23, then, no proceedings for the imposition of any penalty on the credit information company or credit institution or specified user shall be taken under this section.

Application of fines.

26. A court imposing any fine under this Act may direct that the whole or any part thereof shall be applied in or towards payment of the costs of the proceedings, or for such purposes as may be directed by the court.

CHAPTER VIII

MISCELLANEOUS

Power of Reserve Bank to specify maximum amount of fees.

27. The Reserve Bank may, specify, by regulations the maximum amount of fees leviable under sub-section (*3*) of section 14 for providing information to the specified users and for admissions of credit institutions or credit information companies as a member of a credit information company.

Disclosure of information before any court or tribunal or authority.

28. No chairperson, director, member, auditor, adviser, officer or other employee or agent employed in the business of a credit information company or in the business of a specified user shall, except for the purposes of this Act or when required to do so by any other law in force or court or tribunal or authority, disclose any information to any person.

Obligations as to fidelity and secrecy.

29. (*1*) Every credit information company shall observe, except as otherwise required by law, the practices and usages customary among credit information companies and it shall not divulge any information relating to, or to the affairs of, its members or specified users.

(*2*) Every chairperson, director, member, auditor, adviser, officer or other employee of a credit information company shall, before entering upon his duties, make a declaration of fidelity and secrecy in the form, as may be prescribed in this regard.

Explanation.—For the purposes of this section and section 30, the terms "practices and usages customary" means such practices and usages which, are generally followed by credit information companies or may develop in due course in relation to their functions, in pursuance of the provisions of this Act, rules and regulations made and directions issued thereunder from time to time in pursuance thereof.

Protection of action taken in good faith.

30. (*1*) No suit or other legal proceedings or prosecution shall lie against the Reserve Bank or the Central Government or credit information company or credit institution, or their chairperson, director, member, auditor, adviser, officer or other employee, or agent or any person authorised by the Reserve Bank or the Central Government or credit information company or credit institution to discharge any function under this Act, for any loss or damage caused or as is likely to be caused by anything which is in good faith done or intended to be done, in pursuance of this Act or any other law for the time being in force.

(*2*) Nothing contained in sub-section (*1*) shall affect the right of any person to claim damages against a credit information company, a credit institution or their chairperson, director, member, auditor, adviser, officer or other employee or agents, as the case may be, in respect of loss caused to him on account of any such disclosure made by anyone of them and which is unauthorised or fraudulent or contrary to provisions of this Act, or practices or usages customary among them.

Bar of jurisdiction.

31. No court or authority shall have, or be entitled to exercise, any jurisdiction, powers or authority, except the Supreme Court and a High Court exercising jurisdiction under articles 32, 226 and 227 of the Constitution, in relation to the matters referred to in sections 4, 5, 6, 7 and 18.

Power of Reserve Bank to exempt in certain cases.

32. (*1*) The Central Government may, on the recommendation of the Reserve Bank, by notification in the Official Gazette, direct that any or all of the provisions of this Act shall not apply to any credit information company or a credit institution, as the case may be, either generally or for such period and subject to such exceptions or modifications, as may be mentioned in that notification.

(*2*) A copy of every notification proposed to be issued under sub-section (*1*), shall be laid in draft 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 disapproving the issue of the notification or both Houses agree in making any modification in the notification, the notification shall not be issued or, as the case may be, shall be issued only in such modified form as may be agreed upon by both the Houses.

Application of other laws not barred.

33. The provisions of this Act shall be in addition to, and not, save as provided under this Act, in derogation of, the provisions of the Companies Act, 1956 or any other law for the time being in force. 1 of 1956.

Amendment of certain enactments.

34. The enactments mentioned in the Schedule to this Act shall be amended in the manner specified therein.

35. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty: Removal of difficulties.

Provided that no order shall be made under this section after the expiry of a period of two years from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

36. (*1*) The Central Government may, after consultation with the Reserve Bank, by notification in the Official Gazette, make rules to carry out the provisions of this Act. Power to make rules.

(*2*) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(*a*) the authority or tribunal which may be designated under sub-section (*1*) of section 7;

(*b*) the steps to be taken by every credit information company or credit institution and specified user for ensuring accuracy, completeness of data and protection of data from any loss or unauthorised access or use or disclosure under section 19;

(*c*) the form in which a declaration of fidelity and secrecy shall be made under sub-section (*2*) of section 29;

(*d*) any other matter which is required to be, or may be, prescribed.

(*3*) Every rule made by the Central Government 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.

37. (*1*) The Reserve Bank may make regulations consistent with the provisions of this Act and the rules made thereunder to carry out the purposes of this Act. Power of Reserve Bank to make regulations.

(*2*) In particular, and without prejudice to the generality of the foregoing powers, such regulations may provide for all or any of the following matters, namely:—

(*a*) the persons or institutions which may be specified as specified users under clause (*l*) of section 2;

(*b*) the form in which application may be made under sub-section (*1*) of section 4 and the manner of filing such application under that sub-section;

(*c*) any other form of business in which a credit information company may engage under clause (*e*) of sub-section (*1*) of section 14;

(*d*) the form of notice for collection and furnishing of information procedure relating thereto and purposes for which credit information may be provided under sub-sections (*1*) and (*2*) of section 17;

(*e*) the principles and procedures relating to credit information which may be specified under clause (*f*) of section 20;

(*f*) the amount which may be required to be paid for obtaining copy of credit information under sub-section (*2*) of section 21;

(*g*) the maximum amount of charges payable under section 27.

(*3*) Every regulation, as soon as may be after it is made by the Reserve Bank, shall be forwarded to the Central Government and that Government shall cause a copy of the same to be laid 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 regulation, or both Houses agree that the regulation should not be made, the regulation 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 regulation.

THE SCHEDULE

(*See* section 34)

AMENDMENTS TO CERTAIN ENACTMENTS

PART I

THE RESERVE BANK OF INDIA ACT, 1934

(2 OF 1934)

Section 45E, sub-section (*2*), after clause (*c*), insert—

"(*d*) the disclosures of any credit information under the Credit Information Companies (Regulation) Act, 2005.".

PART II

THE BANKING REGULATION ACT, 1949

(10 OF 1949)

1. Section 19, after sub-section (*3*), insert—

"(*4*) Save as provided in clause (*c*) of sub-section (*1*), a banking company may form a subsidiary company to carry on the business of credit information in accordance with the Credit Information Companies (Regulation) Act, 2005.".

2. Section 28, for "publish any information obtained by them under this Act in such consolidated form as they think fit", substitute—

"publish—

(*a*) any information obtained by them under this Act in such consolidated form as they think fit;

(*b*) in such manner as they may consider proper, any credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART III

THE STATE FINANCIAL CORPORATION ACT, 1951

(63 OF 1951)

Section 40, after sub-section (*3*), insert—

"(*4*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART IV

THE STATE BANK OF INDIA ACT, 1955

(23 OF 1955)

Section 44, after sub-section (*2*), insert—

"(*3*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART V

THE STATE BANK OF INDIA (SUBSIDIARY BANKS) ACT, 1959

(38 OF 1959)

Section 52, after sub-section (*2*), insert—

"(*3*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART VI

THE DEPOSIT INSURANCE AND CREDIT GUARANTEE CORPORATION ACT, 1961

(47 OF 1961)

Section 39, after sub-section (*2*), insert—

"(*3*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART VII

THE STATE AGRICULTURAL CREDIT CORPORATIONS ACT, 1968

(60 OF 1968)

Section 40, insert—

"Provided that nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART VIII

THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1970

(5 OF 1970)

Section 13, after sub-section (*3*), insert—

"(*4*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART IX

THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1980

(40 OF 1980)

Section 13, after sub-section (*3*), insert—

"(*4*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART X

THE EXPORT-IMPORT BANK OF INDIA ACT, 1981

(28 OF 1981)

Section 30, after sub-section (*3*), insert—

"(*4*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART XI

THE NATIONAL BANK FOR AGRICULTURE AND RURAL DEVELOPMENT ACT, 1981

(61 OF 1981)

Section 51, after sub-section (*2*), insert—

"(*3*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART XII

THE PUBLIC FINANCIAL INSTITUTIONS (OBLIGATION AS TO FIDELITY AND SECRECY) ACT, 1983

(48 OF 1983)

Section 3, after sub-section (*2*), insert—

"(*3*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART XIII

THE NATIONAL HOUSING BANK ACT, 1987

(53 OF 1987)

Section 44, after sub-section (*2*), insert—

"(*3*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

PART XIV

THE REGIONAL RURAL BANKS ACT, 1976

(21 OF 1976)

Section 25, after sub-section (*2*), insert—

"(*3*) Nothing contained in this section shall apply to the credit information disclosed under the Credit Information Companies (Regulation) Act, 2005.".

THE HIRE-PURCHASE (REPEAL) ACT, 2005

No. 31 OF 2005

[23*rd June*, 2005.]

An Act to repeal the Hire-purchase Act, 1972.

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

1. This Act may be called the Hire-purchase (Repeal) Act, 2005. Short title.

2. The Hire-Purchase Act, 1972 is hereby repealed. Repeal of Act 26 of 1972.

THE CITIZENSHIP (AMENDMENT) ACT, 2005

No. 32 of 2005

[24*th August*, 2005.]

An Act further to amend the Citizenship Act, 1955.

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Citizenship (Amendment) Act, 2005.

(*2*) It shall be deemed to have come into force on the 28th day of June, 2005.

Amendment of section 2.

2. In section 2 of the Citizenship Act, 1955 (hereinafter referred to as the principal Act), in sub-section (*1*),— 57 of 1955.

(*i*) for clause (*ee*), the following clause shall be substituted, namely:—

'(*ee*) "overseas citizen of India" means a person registered as an overseas citizen of India by the Central Government under section 7A;';

(*ii*) clause (*gg*) shall be omitted.

Amendment of section 5.

3. In section 5 of the principal Act, in sub-section (*1*), in clause (*g*), for the words "two years", the words "one year"shall be substituted.

Substitution of new section for section 7A.

4. For section 7A of the principal Act, the following section shall be substituted, namely:—

Registration of overseas citizens of India.

"7A. The Central Government may, subject to such conditions and restrictions as may be prescribed, on an application made in this behalf, register as an overseas citizen of India—

(*a*) any person of full age and capacity,—

(*i*) who is citizen of another country, but was a citizen of India at the time of, or at any time after, the commencement of the Constitution; or

(*ii*) who is citizen of another country, but was eligible to become a citizen of India at the time of the commencement of the Constitution; or

(*iii*) who is citizen of another country, but belonged to a territory that became part of India after the 15th day of August, 1947; or

(*iv*) who is a child or a grand-child of such a citizen; or

(*b*) a person, who is a minor child of a person mentioned in clause (*a*):

Provided that no person, who is or had been a citizen of Pakistan, Bangladesh or such other country as the Central Government may, by notification in the Official Gazette, specify, shall be eligible for registration as an overseas citizen of India.".

5. The Fourth Schedule to the principal Act shall be omitted. Omission of Fourth Schedule.

Ord. 2 of 2005.

6. (*1*) The Citizenship (Amendment) Ordinance, 2005 is hereby repealed. Repeal and saving.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

THE BIHAR APPROPRIATION (VOTE ON ACCOUNT) No. 2 ACT, 2005

No. 33 OF 2005

[24*th August*, 2005.]

An act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Bihar for the services of a part of the financial year 2005-06.

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

Short title.

1. This Act may be called the Bihar Appropriation (Vote on Account) No. 2 Act, 2005.

Withdrawal of Rs. 19572,79,28,000 out of the Consolidated Fund of the State of Bihar for the financial year 2005-06.

2. From and out of the Consolidated Fund of the State of Bihar there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Bihar Appropriation (Vote on Account) Act, 2005] to the sum of nineteen thousand five hundred and seventy-two crores, seventy-nine lakhs, twenty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2005-06 in respect of the services specified in column 2 of the Schedule. 12 of 2005.

Appropriation.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Bihar by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* Sections 2 and 3)

1	2		3		
No. of Vote/ Appropria-tion	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Agriculture Department	Revenue	182,69,76,000	..	182,69,76,000
2	Animal Husbandary Department	Revenue	69,83,45,000	..	69,83,45,000
3	Building Construction Department	Revenue	80,84,42,000	..	80,84,42,000
		Capital	98,18,53,000	..	98,18,53,000
4	Cabinet Secretariat and Coordination Department	Revenue	5,54,23,000	..	5,54,23,000
	CHARGED.— *Secretariat of the Governor*	Revenue	..	*1,91,46,000*	1,91,46,000
6	Election	Revenue	113,88,45,000	..	113,88,45,000
7	Vigilance	Revenue	5,84,02,000	..	5,84,02,000
8	Civil Aviation Department	Revenue	3,78,88,000	..	3,78,88,000
		Capital	75,00,000	..	75,00,000
9	Co-operative Department	Revenue	31,19,88,000	..	31,19,88,000
		Capital	9,35,49,000	..	9,35,49,000
10	Energy Department	Revenue	10,76,43,000	..	10,76,43,000
		Capital	1050,54,43,000	..	1050,54,43,000
11	Excise and Prohibition Department	Revenue	13,61,47,000	..	13,61,47,000
12	Finance Department	Revenue	222,78,04,000	..	222,78,04,000
		Capital	8,33,33,000	..	8,33,33,000
	CHARGED.—*Interest Payment*	Revenue	..	*2982,55,46,000*	2982,55,46,000
	CHARGED.—*Repayment of Loans*	Capital	..	*2374,61,11,000*	2374,61,11,000
15	Pension	Revenue	2059,14,80,000	*1,48,32,000*	2060,63,12,000
16	National Savings	Revenue	2,05,35,000	..	2,05,35,000
17	Finance (Commercial Tax) Department	Revenue	22,74,48,000	..	22,74,48,000
		Capital	3,75,00,000	..	3,75,00,000
18	Food, Supply and Commerce Department	Revenue	55,34,83,000	..	55,34,83,000
19	Forest and Environment Department	Revenue	43,75,90,000	..	43,75,90,000
		Capital	60,00,000	..	60,00,000
20	Health, Medical Education and Family Welfare Department	Revenue	701,25,67,000	..	701,25,67,000
		Capital	17,00,80,000	..	17,00,80,000
21	Higher Education Department	Revenue	507,91,38,000	..	507,91,38,000
22	Home Department	Revenue	968,16,77,000	..	968,16,77,000
		Capital	56,66,68,000	..	56,66,68,000
23	Industries Department	Revenue	26,53,70,000	..	26,53,70,000
		Capital	8,80,37,000	..	8,80,37,000
24	Information and Public Relation Department	Revenue	9,95,61,000	..	9,95,61,000
25	Institutional Finance and Programme Implementation Department	Revenue	1,70,44,000	..	1,70,44,000
26	Labour, Employment and Training Department	Revenue	137,47,48,000	..	137,47,48,000
27	Law Department	Revenue	139,64,62,000	..	139,64,62,000
	CHARGED.—*High Court of Bihar*	Revenue		*21,21,43,000*	21,21,43,000
29	Mines and Geology Department	Revenue	6,37,74,000	..	6,37,74,000
30	Minorities Welfare Department	Revenue	1,90,02,000	..	1,90,02,000
		Capital	7,43,09,000	..	7,43,09,000
31	Parliamentary Affairs Department	Revenue	52,33,000	..	52,33,000

1	2		3		
No. of Vote/ Appropriation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
32	Legislature	Revenue	28,39,18,000	*11,85,000*	28,51,03,000
33	Personnel and Administrative Reforms Department	Revenue	13,32,85,000	..	13,32,85,000
		Capital	12,33,34,000	..	12,33,34,000
	CHARGED.—*Bihar Public Service Commission*	Revenue	..	*4,17,17,000*	4,17,17,000
35	Planning and Development Department	Revenue	213,36,24,000	..	213,36,24,000
36	Public Health Engineering Department	Revenue	109,57,89,000	..	109,57,89,000
		Capital	185,99,35,000	..	185,99,35,000
37	Rajbhasa Department	Revenue	11,78,18,000	..	11,78,18,000
38	Registration Department	Revenue	20,64,70,000	..	20,64,70,000
		Capital	41,33,000	..	41,33,000
39	Disaster Management Department	Revenue	114,97,28,000	..	114,97,28,000
40	Revenue and Land Reforms Department	Revenue	197,58,16,000	..	197,58,16,000
		Capital	2,38,12,000	..	2,38,12,000
41	Road Construction Department	Revenue	210,68,96,000	..	210,68,96,000
		Capital	443,59,16,000	..	443,59,16,000
42	Rural Development Department	Revenue	861,90,70,000	..	861,90,70,000
		Capital	408,28,42,000	..	408,28,42,000
43	Science and Technology Department	Revenue	17,18,62,000	..	17,18,62,000
		Capital	82,50,000	..	82,50,000
44	Secondary, Primary and Adult Education Department	Revenue	2819,90,91,000	..	2819,90,91,000
		Capital	2,48,53,000	..	2,48,53,000
45	Sugarcane Department	Revenue	9,72,99,000	..	9,72,99,000
		Capital	4,23,000	..	4,23,000
46	Tourism Department	Revenue	2,85,20,000	..	2,85,20,000
		Capital	4,68,75,000	..	4,68,75,000
47	Transport Department	Revenue	6,88,00,000	..	6,88,00,000
		Capital	7,50,000	..	7,50,000
48	Urban Development Department	Revenue	148,44,68,000	..	148,44,68,000
		Capital	10,59,03,000	..	10,59,03,000
49	Water Resources Department	Revenue	211,69,97,000	..	211,69,97,000
		Capital	596,09,34,000	..	596,09,34,000
50	Minor Irrigation Department	Revenue	216,60,30,000	..	216,60,30,000
		Capital	53,23,38,000	..	53,23,38,000
51	Welfare Department	Revenue	544,27,88,000	..	544,27,88,000
		Capital	39,64,000	..	39,64,000
52	Youth, Art and Culture Department	Revenue	17,91,05,000	..	17,91,05,000
		Capital	83,25,000	..	83,25,000
		TOTAL	14186,72,48,000	*5386,06,80,000*	19572,79,28,000

THE APPROPRIATION (No. 3) ACT, 2005

No. 34 OF 2005

[*24th August,* 2005.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2005-06.

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

1. This Act may be called the Appropriation (No. 3) Act, 2005. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of fourteen thousand six hundred sixty-one crores and thirty-six lakh rupees towards defraying the several charges which will come in the course of payment during the financial year 2005-06 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 14661,36,00,000 out of the Consolidated Fund of India for the financial year 2005-06.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
			Sums not exceeding		
No. of Vote	Services and purposes		Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Cooperation	Revenue	2,00,000	..	2,00,000
		Capital	1,00,000	..	1,00,000
3	Department of Animal Husbandry and Dairying	Revenue	2,00,000	..	2,00,000
9	Ministry of Civil Aviation	Revenue	73,33,00,000	..	73,33,00,000
12	Department of Commerce	Revenue	24,03,00,000	..	24,03,00,000
		Capital	1,00,000	..	1,00,000
13	Department of Industrial Policy and Promotion	Revenue	1,00,000	..	1,00,000
		Capital	..	*39,00,000*	39,00,000
14	Department of Posts	Revenue	..	*4,00,000*	4,00,000
		Capital	..	*17,00,000*	17,00,000
15	Department of Telecommunications	Revenue	1216,67,00,000	..	1216,67,00,000
19	Department of Food and Public Distribution	Revenue	2,00,000	..	2,00,000
30	Ministry of Environment and Forests	Revenue	3,00,000	..	3,00,000
		Capital	8,01,00,000	..	8,01,00,000
32	Department of Economic Affairs	Revenue	2,00,000	..	2,00,000
34	Payments to Financial Institutions	Revenue	2,00,000	..	2,00,000
		Capital	500,00,00,000	..	500,00,00,000
36	Transfers to State and Union territory Governments	Revenue	1846,49,00,000	*1,00,000*	1846,50,00,000
		Capital	..	*3376,00,00,000*	3376,00,00,000
39	Department of Expenditure	Revenue	1,00,000	..	1,00,000
42	Department of Revenue	Revenue	1,00,000	..	1,00,000
47	Department of Health	Revenue	1,00,000	..	1,00,000
		Capital	25,00,00,000	..	25,00,00,000
48	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	1,00,000	..	1,00,000
49	Department of Family Welfare	Revenue	1,00,000	..	1,00,000
50	Department of Heavy Industry	Revenue	69,02,00,000	..	69,02,00,000
		Capital	1,00,000	..	1,00,000
52	Ministry of Home Affairs	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
53	Cabinet	Revenue	1,00,000	..	1,00,000
54	Police	Capital	..	*2,26,00,000*	2,26,00,000
55	Other Expenditure of the Ministry of Home Affairs	Revenue	1,00,000	..	1,00,000
56	Transfers to Union territory Governments	Revenue	2,16,00,000	..	2,16,00,000
57	Department of Elementary Education and Literacy	Revenue	1,00,000	..	1,00,000
59	Department of Women and Child Development	Revenue	3,00,000	..	3,00,000
61	Ministry of Labour and Employment	Revenue	50,01,00,000	..	50,01,00,000
63	Law and Justice	Revenue	100,01,00,000	..	100,01,00,000
65	Ministry of Non-Conventional Energy Sources	Revenue	3,00,000	..	3,00,000
70	Ministry of Personnel, Public Grievances and Pensions	Revenue	1,00,000	..	1,00,000
71	Ministry of Petroleum and Natural Gas	Revenue	5762,85,00,000	..	5762,85,00,000

1	2		3		
			Sums not exceeding		
No. of Vote	Services and purposes		Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
73	Ministry of Power	Revenue	1100,00,00,000	. .	1100,00,00,000
79	Department of Rural Development	Revenue	2,00,000	. .	2,00,000
83	Department of Scientific and Industrial Research	Revenue	1,00,000	. .	1,00,000
85	Department of Shipping	Revenue	1,00,000	. .	1,00,000
86	Department of Road Transport and Highways	Revenue	1,00,000	. .	1,00,000
87	Ministry of Small Scale Industries	Revenue	3,20,00,000	. .	3,20,00,000
88	Ministry of Social Justice and Empowerment	Revenue	1,00,000	. .	1,00,000
92	Ministry of Textiles	Revenue	2,00,000	. .	2,00,000
94	Ministry of Tribal Affairs	Revenue	. .	*1,00,000*	1,00,000
99	Lakshadweep	Revenue	1,27,00,000	. .	1,27,00,000
100	Department of Urban Development	Capital	500,00,00,000	. .	500,00,00,000
105	Ministry of Youth Affairs and Sports	Revenue	1,00,000	. .	1,00,000
	TOTAL		11282,48,00,000	*3378,88,00,000*	14661,36,00,000

THE APPROPRIATION (No. 4) ACT, 2005

No. 35 OF 2005

[24*th August*, 2005.]

An Act to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 2003, in excess of the amounts granted for those services and for that year.

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

Short title.

1. This Act may be called the Appropriation (No. 4) Act, 2005.

Issue of Rs.1864,46,59,135 out of the Consolidated Fund of India to meet certain excess expenditure for the year ended on the 31st day of March, 2003.

2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule, amounting in the aggregate to the sum of one thousand eight hundred sixty-four crores, forty-six lakhs, fifty-nine thousand, one hundred thirty-five rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 2003, in excess of the amounts granted for those services and for that year.

Appropriation.

3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 2003.

THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Excess		
			Voted portion	Charged portion	Total
			Rs.	Rs.	Rs.
13	Department of Telecommunications	Capital	15,88,92,479	..	15,88,92,479
23	Department of Development of North-Eastern Region	Capital	..	*1,70,43,400*	1,70,43,400
	CHARGED.—*Interest Payments*	Revenue	..	*1792,90,36,029*	1792,90,36,029
30	Transfers to State and Union territory Governments	Revenue	36,08,987	..	36,08,987
45	Ministry of Home Affairs	Revenue	..	*2,91,971*	2,91,971
47	Police	Revenue	..	*31,37,504*	31,37,504
80	Department of Culture	Revenue	52,69,77,626	..	52,69,77,626
99	Chandigarh	Revenue	..	*38,82,732*	38,82,732
		Capital	..	*17,88,407*	17,88,407
	TOTAL		68,94,79,092	*1795,51,80,043*	1864,46,59,135

THE APPROPRIATION (RAILWAYS) No. 3 ACT, 2005

No. 36 OF 2005

[*25th August*, 2005.]

An Act to provide for authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services for the purposes of Railways during the financial year ended on the 31st day of March, 2003 in excess of the amounts granted for those services and for that year.

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

Short title.

1. This Act may be called the Appropriation (Railways) No. 3 Act, 2005.

Issue of Rs. 323,64,94,567 out of the Consolidated Fund of India to meet certain expenditure for the year ended on the 31st day of March, 2003.

2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule amounting in the aggregate to the sum of three hundred twenty-three crores, sixty-four lakhs, ninety-four thousand five hundred and sixty-seven rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services relating to Railways specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 2003 in excess of the amounts granted for those services and for that year.

Appropriation.

3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 2003.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
3	General Superintendence and Services on Railways	..	*42,583*	42,583
4	Repairs and Maintenance of Permanent Way and Works	..	*56,91,681*	56,91,681
6	Repairs and Maintenance of Carriages and Wagons	..	*4,87,252*	4,87,252
7	Repairs and Maintenance of Plant and Equipment	..	*4,23,077*	4,23,077
8	Operating Expenses—Rolling Stock and Equipment	..	*2,07,459*	2,07,459
9	Operating Expenses—Traffic	..	*15,00,827*	15,00,827
11	Staff Welfare and Amenities	..	*14,231*	14,231
14	Appropriation to Funds	211,15,37,616	..	211,15,37,616
15	Dividend to General Revenues, Repayment of Loans taken from General Revenues and Amortization of Over-Capitalization	18,29,78,566	..	18,29,78,566
16	Assets—Acquisition, Construction and Replacement —			
	Other Expenditure:			
	Capital	..	*3,39,49,633*	3,39,49,633
	Special Railway Safety Fund	89,96,61,642	..	89,96,61,642
	TOTAL :	319,41,77,824	*4,23,16,743*	323,64,94,567

THE APPROPRIATION (RAILWAYS) No. 4 ACT, 2005

No. 37 OF 2005

[25*th August*, 2005.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2005-06 for the purposes of Railways.

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

Short title.

1. This Act may be called the Appropriation (Railways) No. 4 Act, 2005.

Issue of Rs. 425,00,40,000 out of the Consolidated Fund of India for the financial year 2005-06.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred twenty-five crores and forty thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2005-06, in respect of the services relating to Railways specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
16	**Assets—Acquisition, Construction and Replacement—**			
	Other Expenditure			
	Capital	300,00,10,000	..	300,00,10,000
	Railway Funds	125,00,00,000	..	125,00,00,000
	Railway Safety Fund	30,000	..	30,000
	TOTAL	425,00,40,000	..	425,00,40,000

THE DISPLACED PERSONS CLAIMS AND OTHER LAWS REPEAL ACT, 2005

No. 38 OF 2005

[*5th September*, 2005.]

An Act to repeal the Displaced Persons (Claims) Act, 1950 and certain other enactments.

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

Short title.

1. This Act may be called the Displaced Persons Claims and other Laws Repeal Act, 2005.

Repeal of enactments.

2. The enactments specified in the Schedule are hereby repealed.

THE SCHEDULE

(*See* section 2)

REPEAL OF ENACTMENTS

Sl. No.	Name of the Act	Year	Act No.
1.	The Administration of Evacuee Property Act	1950	31
2.	The Displaced Persons (Claims) Act	1950	44
3.	The Evacuee Interest (Separation) Act	1951	64
4.	The Displaced Persons (Claims) Supplementary Act	1954	12
5.	The Displaced Persons (Compensation and Rehabilitation) Act	1954	44

THE HINDU SUCCESSION (AMENDMENT) ACT, 2005

No. 39 OF 2005

[*5th September, 2005.*]

An Act further to amend the Hindu Succession Act, 1956.

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

Short title and commencement.

1. (*1*) This Act may be called the Hindu Succession (Amendment) Act, 2005.

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

Amendment of section 4.

2. In section 4 of the Hindu Succession Act, 1956 (hereinafter referred to as the principal Act), sub-section (*2*) shall be omitted. 30 of 1956.

Substitution of new section for section 6.

3. For section 6 of the principal Act, the following section shall be substituted, namely:—

Devolution of interest in coparcenary property.

'6. (*1*) On and from the commencement of the Hindu Succession (Amendment) Act, 2005, in a Joint Hindu family governed by the Mitakshara law, the daughter of a coparcener shall,—

(*a*) by birth become a coparcener in her own right in the same manner as the son;

(*b*) have the same rights in the coparcenary property as she would have had if she had been a son;

(*c*) be subject to the same liabilities in respect of the said coparcenary property as that of a son,

and any reference to a Hindu Mitakshara coparcener shall be deemed to include a reference to a daughter of a coparcener:

Provided that nothing contained in this sub-section shall affect or invalidate any disposition or alienation including any partition or testamentary disposition of property which had taken place before the 20th day of December, 2004.

(*2*) Any property to which a female Hindu becomes entitled by virtue of sub-section (*1*) shall be held by her with the incidents of coparcenary ownership and shall be regarded, notwithstanding anything contained in this Act, or any other law for the time being in force, as property capable of being disposed of by her by testamentary disposition.

(3) Where a Hindu dies after the commencement of the Hindu Succession (Amendment) Act, 2005, his interest in the property of a Joint Hindu family governed by the Mitakshara law, shall devolve by testamentary or intestate succession, as the case may be, under this Act and not by survivorship, and the coparcenary property shall be deemed to have been divided as if a partition had taken place and,—

(a) the daughter is allotted the same share as is allotted to a son;

(b) the share of the pre-deceased son or a pre-deceased daughter, as they would have got had they been alive at the time of partition, shall be allotted to the surviving child of such pre-deceased son or of such pre-deceased daughter; and

(c) the share of the pre-deceased child of a pre-deceased son or of a pre-deceased daughter, as such child would have got had he or she been alive at the time of the partition, shall be allotted to the child of such pre-deceased child of the pre-deceased son or a pre-deceased daughter, as the case may be.

Explanation.— For the purposes of this sub-section, the interest of a Hindu Mitakshara coparcener shall be deemed to be the share in the property that would have been allotted to him if a partition of the property had taken place immediately before his death, irrespective of whether he was entitled to claim partition or not.

(4) After the commencement of the Hindu Succession (Amendment) Act, 2005, no court shall recognise any right to proceed against a son, grandson or great-grandson for the recovery of any debt due from his father, grandfather or great-grandfather solely on the ground of the pious obligation under the Hindu law, of such son, grandson or great-grandson to discharge any such debt:

Provided that in the case of any debt contracted before the commencement of the Hindu Succession (Amendment) Act, 2005, nothing contained in this sub-section shall affect—

(a) the right of any creditor to proceed against the son, grandson or great-grandson, as the case may be; or

(b) any alienation made in respect of or in satisfaction of, any such debt, and any such right or alienation shall be enforceable under the rule of pious obligation in the same manner and to the same extent as it would have been enforceable as if the Hindu Succession (Amendment) Act, 2005 had not been enacted.

Explanation.—For the purposes of clause (*a*), the expression "son", "grandson" or "great-grandson" shall be deemed to refer to the son, grandson or great-grandson, as the case may be, who was born or adopted prior to the commencement of the Hindu Succession (Amendment) Act, 2005.

(5) Nothing contained in this section shall apply to a partition, which has been effected before the 20th day of December, 2004.

Explanation.— For the purposes of this section "partition" means any partition made by execution of a deed of partition duly registered under the Registration Act, 1908 or partition effected by a decree of a court.'.

16 of 1908.

4. Section 23 of the principal Act shall be omitted. Omission of section 23.

5. Section 24 of the principal Act shall be omitted. Omission of section 24.

Amendment of section 30.

6. In section 30 of the principal Act, for the words "disposed of by him", the words "disposed of by him or by her" shall be substituted.

Amendment of Schedule.

7. In the Schedule to the principal Act, under the sub-heading "*Class* 1", after the words "widow of a pre-deceased son of a pre-deceased son", the words "son of a pre-deceased daughter of a pre-deceased daughter; daughter of a pre-deceased daughter of a pre-deceased daughter; daughter of a pre-deceased son of a pre-deceased daughter; daughter of a pre-deceased daughter of a pre-deceased son" shall be added.

THE SREE CHITRA TIRUNAL INSTITUTE FOR MEDICAL SCIENCES AND TECHNOLOGY, TRIVANDRUM (AMENDMENT) ACT, 2005

No. 40 OF 2005

[*5th September*, 2005.]

An Act to amend the Sree Chitra Tirunal Institute for Medical Sciences and Technology, Trivandrum Act, 1980.

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

1. This Act may be called the Sree Chitra Tirunal Institute for Medical Sciences and Technology, Trivandrum (Amendment) Act, 2005. Short title.

2. In section 6 of the Sree Chitra Tirunal Institute for Medical Sciences and Technology, Trivandrum Act, 1980, in sub-section (*2*), the following words shall be added at the end, namely:— Amendment of section 6.

52 of 1980.

"or he becomes Speaker or Deputy Speaker of the House of the People, or Deputy Chairman of the Council of States, or a Minister.".

THE PAYMENT OF WAGES (AMENDMENT) ACT, 2005

No. 41 OF 2005

[*5th September*, 2005.]

An Act further to amend the Payment of Wages Act, 1936.

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

Short title and commencement.

1. (*1*) This Act may be called the Payment of Wages (Amendment) Act, 2005.

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

Amendment of section 1.

2. In section 1 of the Payment of Wages Act, 1936 (hereinafter referred to as the principal Act), for sub-section (*6*), the following sub-section shall be substituted, namely:— 4 of 1936.

"(*6*) This Act applies to wages payable to an employed person in respect of a wage period if such wages for that wage period do not exceed six thousand five hundred rupees per month or such other higher sum which, on the basis of figures of the Consumer Expenditure Survey published by the National Sample Survey Organisation, the Central Government may, after every five years, by notification in the Official Gazette, specify.".

Substitution of references to certain expressions by other expression.

3. Throughout the principal Act, unless otherwise expressly provided for, the expressions "the Central Government or a State Government" and "the State Government", wherever they occur, the expression "appropriate Government" shall be substituted and such other consequential amendments as the rules of grammar may require shall also be made.

Amendment of section 2.

4. In section 2 of the principal Act,—

(*a*) clauses *(i)*, *(ia)* and *(ib)* shall be renumbered as clauses *(ia)*, *(ib)* and *(ic)*, respectively, and before clause *(ia)* as so renumbered, the following clause shall be inserted, namely:—

'*(i)* "appropriate Government" means, in relation to railways, air transport services, mines and oilfields, the Central Government and, in relation to all other cases, the State Government;';

(*b*) for clause (*v*), the following clause shall be substituted, namely:—

'(*v*) " railway administration" has the meaning assigned to it in clause (*32*) of section 2 of the Railways Act, 1989;'. 24 of 1989.

Substitution of new section for section 3.

5. For section 3 of the principal Act, the following section shall be substituted, namely:—

Responsibility for payment of wages.

"3. (*1*) Every employer shall be responsible for the payment of all wages required to be paid under this Act to persons employed by him and in case of persons employed,—

(*a*) in factories, if a person has been named as the manager of the factory under clause (*f*) of sub-section (*1*) of section 7 of the Factories Act, 1948; 63 of 1948.

(*b*) in industrial or other establishments, if there is a person responsible to the employer for the supervision and control of the industrial or other establishments;

(*c*) upon railways (other than in factories), if the employer is the railway administration and the railway administration has nominated a person in this behalf for the local area concerned;

(*d*) in the case of contractor, a person designated by such contractor who is directly under his charge; and

(*e*) in any other case, a person designated by the employer as a person responsible for complying with the provisions of the Act,

the person so named, the person responsible to the employer, the person so nominated or the person so designated, as the case may be, shall be responsible for such payment.

(*2*) Notwithstanding anything contained in sub-section (*1*), it shall be the responsibility of the employer to make payment of all wages required to be made under this Act in case the contractor or the person designated by the employer fails to make such payment.".

6. In section 7 of the principal Act,— Amendment of section 7.

(*a*) in sub-section (*1*), for the words, brackets and figures "sub-section (*2*) of section 47 of the Indian Railways Act, 1890", the words and figures "the Railways Act, 1989" shall be substituted; 9 of 1890. 24 of 1989.

(*b*) in sub-section (*2*), in clause (*i*), for the words, figures and letter "in section 58A of the Indian Income-tax Act, 1922", the words, brackets and figures "in clause (*38*) of section 2 of the Income-tax Act, 1961" shall be substituted; 11 of 1922. 43 of 1961.

(*c*) in sub-section (*4*), for the words and figures "the Indian Railways Act, 1890", the words and figures "the Railways Act, 1989" shall be substituted. 9 of 1890. 24 of 1989.

7. In section 8 of the principal Act, in sub-section (*6*), for the words "sixty days", the words "ninety days" shall be substituted. Amendment of section 8.

8. In section 15 of the principal Act,— Amendment of section 15.

(*i*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) The appropriate Government may, by notification in the Official Gazette, appoint—

(*a*) any Commissioner for Workmen's Compensation; or

(*b*) any officer of the Central Government exercising functions as,—

(*i*) Regional Labour Commissioner; or

(*ii*) Assistant Labour Commissioner with at least two years' experience; or

(*c*) any officer of the State Government not below the rank of Assistant Labour Commissioner with at least two years' experience; or

(*d*) a presiding officer of any Labour Court or Industrial Tribunal, constituted under the Industrial Disputes Act, 1947 or under any corresponding law relating to the investigation and settlement of industrial disputes in force in the State; or 14 of 1947.

(*e*) any other officer with experience as a Judge of a Civil Court or a

Judicial Magistrate,

as the authority to hear and decide for any specified area all claims arising out of deductions from the wages, or delay in payment of the wages, of persons employed or paid in that area, including all matters incidental to such claims:

Provided that where the appropriate Government considers it necessary so to do, it may appoint more than one authority for any specified area and may, by general or special order, provide for the distribution or allocation of work to be performed by them under this Act.";

(ii) for sub-section *(3)*, the following sub-section shall be substituted, namely:—

"*(3)* When any application under sub-section *(2)* is entertained, the authority shall hear the applicant and the employer or other person responsible for the payment of wages under section 3, or give them an opportunity of being heard, and, after such further enquiry, if any, as may be necessary, may, without prejudice to any other penalty to which such employer or other person is liable under this Act, direct the refund to the employed person of the amount deducted, or the payment of the delayed wages, together with the payment of such compensation as the authority may think fit, not exceeding ten times the amount deducted in the former case and not exceeding three thousand rupees but not less than one thousand five hundred rupees in the latter, and even if the amount deducted or delayed wages are paid before the disposal of the application, direct the payment of such compensation, as the authority may think fit, not exceeding two thousand rupees:

Provided that a claim under this Act shall be disposed of as far as practicable within a period of three months from the date of registration of the claim by the authority:

Provided further that the period of three months may be extended if both parties to the dispute agree for any *bona fide* reason to be recorded by the authority that the said period of three months may be extended to such period as may be necessary to dispose of the application in a just manner:

Provided also that no direction for the payment of compensation shall be made in the case of delayed wages if the authority is satisfied that the delay was due to—

(*a*) a *bona fide* error or *bona fide* dispute as to the amount payable to the employed person; or

(*b*) the occurrence of an emergency, or the existence of exceptional circumstances, the person responsible for the payment of the wages was unable, in spite of exercising reasonable diligence; or

(c) the failure of the employed person to apply for or accept payment.";

(iii) in sub-section *(4)*, for the words "not exceeding fifty rupees" wherever they occur, the words "not exceeding three hundred seventy-five rupees" shall be substituted.

Amendment of section 20.

9. In section 20 of the principal Act,—

(a) in sub-section *(1)*, for the words "with fine which shall not be less than two hundred rupees but which may extend to one thousand rupees", the words "with fine which shall not be less than one thousand five hundred rupees but which may extend to seven thousand five hundred rupees" shall be substituted;

(b) in sub-section *(2)*, for the words "with fine which may extend to five hundred

rupees", the words "with fine which may extend to three thousand seven hundred fifty rupees" shall be substituted;

(*c*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) Whoever being required to nominate or designate a person under section 3 fails to do so, such person shall be punishable with fine which may extend to three thousand rupees.";

(*d*) in sub-section (*3*), for the words "with fine which shall not be less than two hundred rupees but which may extend to one thousand rupees", the words "with fine which shall not be less than one thousand five hundred rupees but which may extend to seven thousand five hundred rupees" shall be substituted;

(*e*) in sub-section (*4*), for the words "with fine which shall not be less than two hundred rupees but which may extend to one thousand rupees", the words "with fine which shall not be less than one thousand five hundred rupees but which may extend to seven thousand five hundred rupees" shall be substituted;

(*f*) in sub-section (*5*), for the words "with fine which shall not be less than five hundred rupees but which may extend to three thousand rupees", the words "with fine which shall not be less than three thousand seven hundred fifty rupees but which may extend to twenty-two thousand five hundred rupees" shall be substituted;

(*g*) in sub-section (*6*), for the words "one hundred rupees", the words "seven hundred fifty rupees" shall be substituted.

Substitution of new section for section 24.

10. For section 24 of the principal Act, the following section shall be substituted, namely:—

Delegation of powers.

"24. The appropriate Government may, by notification in the Official Gazette, direct that any power exercisable by it under this Act shall, in relation to such matters and subject to such conditions, if any, as may be specified in the direction, be also exercisable—

(*a*) where the appropriate Government is the Central Government, by such officer or authority subordinate to the Central Government or by the State Government or by such officer or authority subordinate to the State Government, as may be specified in the notification;

(*b*) where the appropriate Government is a State Government, by such officer or authority subordinate to the State Government as may be specified in the notification.".

Amendment of section 26.

11. In section 26 of the principal Act,—

(*a*) in sub-section (*4*), for the words "which may extend to two hundred rupees", the words "which shall not be less than seven hundred fifty rupees but which may extend to one thousand five hundred rupees" shall be substituted;

(*b*) after sub-section (*6*), the following sub-section shall be inserted, namely:—

"(*7*) All rules made under this section by the State Government shall, as soon as possible after they are made, be laid before the State Legislature.".

THE NATIONAL RURAL EMPLOYMENT GUARANTEE ACT, 2005

No. 42 OF 2005

[*5th September*, 2005.]

An Act to provide for the enhancement of livelihood security of the households in rural areas of the country by providing at least one hundred days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the National Rural Employment Guarantee Act, 2005.

(*2*) It extends to the whole of India except the State of Jammu and Kashmir.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different States or for different areas in a State and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision in such State or, as the case may be, in such area:

Provided that this Act shall be applicable to the whole of the territory to which it extends within a period of five years from the date of enactment of this Act.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "adult" means a person who has completed his eighteenth years of age;

(*b*) "applicant" means the head of a household or any of its other adult members who has applied for employment under the Scheme;

(*c*) "Block" means a community development area within a district comprising a group of Gram Panchayats;

(*d*) "Central Council" means the Central Employment Guarantee Council constituted under sub-section (*1*) of section 10;

(*e*) "District Programme Coordinator" means an officer of the State Government designated as such under sub-section (*1*) of section 14 for implementation of the Scheme in a district;

(*f*) "household" means the members of a family related to each other by blood, marriage or adoption and normally residing together and sharing meals or holding a common ration card;

(*g*) "implementing agency" includes any department of the Central Government or a State Government, a Zila Parishad, Panchayat at intermediate level, Gram Panchayat or any local authority or Government undertaking or non-governmental organisation authorised by the Central Government or the State Government to undertake the implementation of any work taken up under a Scheme;

(*h*) "minimum wage", in relation to any area, means the minimum wage fixed by the State Government under section 3 of the Minimum Wages Act, 1948 for agricultural labourers as applicable in that area; 11 of 1948.

(*i*) "National Fund" means the National Employment Guarantee Fund established under sub-section (*1*) of section 20;

(*j*) "notification" means a notification published in the Official Gazette;

(*k*) "preferred work" means any work which is taken up for implementation on a priority basis under a Scheme;

(*l*) "prescribed" means prescribed by rules made under this Act;

(*m*) "Programme Officer" means an officer appointed under sub-section (*1*) of section 15 for implementing the Scheme;

(*n*) "project" means any work taken up under a Scheme for the purpose of providing employment to the applicants;

(*o*) "rural area" means any area in a State except those areas covered by any urban local body or a Cantonment Board established or constituted under any law for the time being in force;

(*p*) "Scheme" means a Scheme notified by the State Government under sub-section (*1*) of section 4;

(*q*) "State Council" means the State Employment Guarantee Council constituted under sub-section (*1*) of section 12;

(*r*) "unskilled manual work" means any physical work which any adult person is capable of doing without any skill or special training;

(*s*) "wage rate" means the wage rate referred to in section 6.

CHAPTER II

GUARANTEE OF EMPLOYMENT IN RURAL AREAS

Guarantee o rural employmen to househol

3. (*1*) Save as otherwise provided, the State Government shall, in such rural area in the State as may be notified by the Central Government, provide to every household whose adult members volunteer to do unskilled manual work not less than one hundred days of such work in a financial year in accordance with the Scheme made under this Act.

(*2*) Every person who has done the work given to him under the Scheme shall be entitled to receive wages at the wage rate for each day of work.

(*3*) Save as otherwise provided in this Act, the disbursement of daily wages shall be made on a weekly basis or in any case not later than a fortnight after the date on which such work was done.

(*4*) The Central Government or the State Government may, within the limits of its economic capacity and development, make provisions for securing work to every adult member of a household under a Scheme for any period beyond the period guaranteed under sub-section (*1*), as may be expedient.

CHAPTER III

EMPLOYMENT GUARANTEE SCHEMES AND UNEMPLOYMENT ALLOWANCE

Employment Guarantee Schemes for rural areas.

4. (*1*) For the purposes of giving effect to the provisions of section 3, every State Government shall, within six months from the date of commencement of this Act, by notification, make a Scheme, for providing not less than one hundred days of guaranteed employment in a financial year to every household in the rural areas covered under the Scheme and whose adult members, by application, volunteer to do unskilled manual work subject to the conditions laid down by or under this Act and in the Scheme:

Provided that until any such Scheme is notified by the State Government, the Annual Action Plan or Perspective Plan for the *Sampoorna Grameen Rozgar Yojana* (SGRY) or the National Food for Work Programme (NFFWP) whichever is in force in the concerned area immediately before such notification shall be deemed to be the action plan for the Scheme for the purposes of this Act.

(*2*) The State Government shall publish a summary of the Scheme made by it in at least two local newspapers, one of which shall be in a vernacular language circulating in the area or areas to which such Scheme shall apply.

(*3*) The Scheme made under sub-section (*1*) shall provide for the minimum features specified in Schedule I.

Conditions for providing guaranteed employment.

5. (*1*) The State Government may, without prejudice to the conditions specified in Schedule II, specify in the Scheme the conditions for providing guaranteed employment under this Act.

(*2*) The persons employed under any Scheme made under this Act shall be entitled to such facilities not less than the minimum facilities specified in Schedule II.

Wage rate.

6. (*1*) Notwithstanding anything contained in the Minimum Wages Act, 1948, the Central Government may, by notification, specify the wage rate for the purposes of this Act: 11 of 1948.

Provided that different rates of wages may be specified for different areas:

Provided further that the wage rate specified from time to time under any such notification shall not be at a rate less than sixty rupees per day.

(*2*) Until such time as a wage rate is fixed by the Central Government in respect of any area in a State, the minimum wage fixed by the State Government under section 3 of the Minimum Wages Act, 1948 for agricultural labourers, shall be considered as the wage rate applicable to that area. 11 of 1948.

7. (*1*) If an applicant for employment under the Scheme is not provided such employment within fifteen days of receipt of his application seeking employment or from the date on which the employment has been sought in the case of an advance application, whichever is later, he shall be entitled to a daily unemployment allowance in accordance with this section. Payment of unemployment allowance.

(*2*) Subject to such terms and conditions of eligibility as may be prescribed by the State Government and subject to the provisions of this Act and the Schemes and the economic capacity of the State Government, the unemployment allowance payable under sub-section (*1*) shall be paid to the applicants of a household subject to the entitlement of the household at such rate as may be specified by the State Government, by notification, in consultation with the State Council:

Provided that no such rate shall be less than one-fourth of the wage rate for the first thirty days during the financial year and not less than one-half of the wage rate for the remaining period of the financial year.

(*3*) The liability of the State Government to pay unemployment allowance to a household during any financial year shall cease as soon as—

(*a*) the applicant is directed by the Gram Panchayat or the Programme Officer to report for work either by himself or depute at least one adult member of his household; or

(*b*) the period for which employment is sought comes to an end and no member of the household of the applicant had turned up for employment; or

(*c*) the adult members of the household of the applicant have received in total at least one hundred days of work within the financial year; or

(*d*) the household of the applicant has earned as much from the wages and unemployment allowance taken together which is equal to the wages for one hundred days of work during the financial year.

(*4*) The unemployment allowance payable to the household of an applicant jointly shall be sanctioned and disbursed by the Programme Officer or such local authority (including the Panchayats at the district, intermediate or village level) as the State Government may, by notification, authorise in this behalf.

(*5*) Every payment of unemployment allowance under sub-section (*1*) shall be made or offered not later than fifteen days from the date on which it became due for payment.

(*6*) The State Government may prescribe the procedure for payment of unemployment allowance under this Act.

8. (*1*) If the Programme Officer is not in a position to disburse the unemployment allowance in time or at all for any reason beyond his control, he shall report the matter to the District Programme Coordinator and announce such reasons in a notice to be displayed on his notice board and the notice board of the Gram Panchayat and such other conspicuous places as he may deem necessary. Non-disbursement of unemployment allowance in certain circumstances.

(*2*) Every case of non-payment or delayed payment of unemployment allowance shall be reported in the annual report submitted by the District Programme Coordinator to the State Government along with the reasons for such non-payment or delayed payment.

(*3*) The State Government shall take all measures to make the payment of unemployment allowance reported under sub-section (*1*) to the concerned household as expeditiously as possible.

9. An applicant who— Disentitlement to receive unemployment allowance in certain circumstances.

(*a*) does not accept the employment provided to his household under a Scheme; or

(*b*) does not report for work within fifteen days of being notified by the Programme Officer or the implementing agency to report for the work; or

(*c*) continuously remains absent from work, without obtaining a permission from the concerned implementing agency for a period of more than one week or remains absent for a total period of more than one week in any month,

shall not be eligible to claim the unemployment allowance payable under this Act for a period of three months but shall be eligible to seek employment under the Scheme at any time.

CHAPTER IV

IMPLEMENTING AND MONITORING AUTHORITIES

Central Employment Guarantee Council.

10. (*1*) With effect from such date as the Central Government may, by notification specify, there shall be constituted a Council to be called the Central Employment Guarantee Council to discharge the functions, and perform the duties, assigned to it by or under this Act.

(*2*) The headquarters of the Central Council shall be at Delhi.

(*3*) The Central Council shall consist of the following members to be appointed by the Central Government, namely:—

(*a*) a Chairperson;

(*b*) not more than such number of representatives of the Central Ministries including the Planning Commission not below the rank of Joint Secretary to the Government of India as may be determined by the Central Government;

(*c*) not more than such number of representatives of the State Governments as may be determined by the Central Government;

(*d*) not more than fifteen non-official members representing Panchayati Raj Institutions, organisations of workers and disadvantaged groups:

Provided that such non-official members shall include two chairpersons of District Panchayats nominated by the Central Government by rotation for a period of one year at a time:

Provided further that not less than one-third of the non-official members nominated under this clause shall be women:

Provided also that not less than one-third of the non-official members shall be belonging to the Scheduled Castes, the Scheduled Tribes, the Other Backward Classes and Minorities;

(*e*) such number of representatives of the States as the Central Government may, by rules, determine in this behalf;

(*f*) a Member-Secretary not below the rank of Joint Secretary to the Government of India.

(*4*) The terms and conditions subject to which the Chairperson and other members of the Central Council may be appointed and the time, place and procedure of the meetings (including the quorum at such meetings) of the Central Council shall be such as may be prescribed by the Central Government.

Functions and duties of Central Council.

11. (*1*) The Central Council shall perform and discharge the following functions and duties, namely:—

(*a*) establish a central evaluation and monitoring system;

(*b*) advise the Central Government on all matters concerning the implementation of this Act;

(*c*) review the monitoring and redressal mechanism from time to time and recommend improvements required;

(*d*) promote the widest possible dissemination of information about the Schemes made under this Act;

(*e*) monitoring the implementation of this Act;

(*f*) preparation of annual reports to be laid before Parliament by the Central Government on the implementation of this Act;

(*g*) any other duty or function as may be assigned to it by the Central Government.

(*2*) The Central Council shall have the power to undertake evaluation of the various Schemes made under this Act and for that purpose collect or cause to be collected statistics pertaining to the rural economy and the implementation of the Schemes.

State Employment Guarantee Council.

12. (*1*) For the purposes of regular monitoring and reviewing the implementation of this Act at the State level, every State Government shall constitute a State Council to be known as the .....(name of the State) State Employment Guarantee Council with a Chairperson and such number of official members as may be determined by the State Government and not more than fifteen non-official members nominated by the State Government from Panchayati Raj institutions, organisations of workers and disadvantaged groups:

Provided that not less than one-third of the non-official members nominated under this clause shall be women:

Provided further that not less than one third of the non-official members shall be belonging to the Scheduled Castes, the Scheduled Tribes, the Other Backward Classes and Minorities.

(*2*) The terms and conditions subject to which the Chairperson and members of the State Council may be appointed and the time, place and procedure of the meetings (including the quorum at such meetings) of the State Council shall be such as may be prescribed by the State Government.

(*3*) The duties and functions of the State Council shall include—

(*a*) advising the State Government on all matters concerning the Scheme and its implementation in the State;

(*b*) determining the preferred works;

(*c*) reviewing the monitoring and redressal mechanisms from time to time and recommending improvements;

(*d*) promoting the widest possible dissemination of information about this Act and the Schemes under it;

(*e*) monitoring the implementation of this Act and the Schemes in the State and coordinating such implementation with the Central Council;

(*f*) preparing the annual report to be laid before the State Legislature by the State Government;

(*g*) any other duty or function as may be assigned to it by the Central Council or the State Government.

(*3*) The State Council shall have the power to undertake an evaluation of the Schemes operating in the State and for that purpose to collect or cause to be collected statistics pertaining to the rural economy and the implementation of the Schemes and Programmes in the State.

Principal authorities for planning and implementation of Schemes.

13. (*1*) The Panchayats at district, intermediate and village levels shall be the principal authorities for planning and implementation of the Schemes made under this Act.

(*2*) The functions of the Panchayats at the district level shall be—

(*a*) to finalise and approve blockwise shelf of projects to be taken up under a programme under the Scheme;

(*b*) to supervise and monitor the projects taken up at the Block level and district level; and

(*c*) to carry out such other functions as may be assigned to it by the State Council, from time to time.

(*3*) The functions of the Panchayat at intermediate level shall be—

(*a*) to approve the Block level Plan for forwarding it to the district Panchayat at the district level for final approval;

(*b*) to supervise and monitor the projects taken up at the Gram Panchayat and Block level; and

(*c*) to carry out such other functions as may be assigned to it by the State Council, from time to time.

(*4*) The District Programme Coordinator shall assist the Panchayat at the district level in discharging its functions under this Act and any Scheme made thereunder.

District Programme Coordinator.

14. (*1*) The Chief Executive Officer of the District Panchayat or the Collector of the district or any other district level officer of appropriate rank as the State Government may decide shall be designated as the District Programme Coordinator for the implementation of the Scheme in the district.

(*2*) The District Programme Coordinator shall be responsible for the implementation of the Scheme in the district in accordance with the provisions of this Act and the rules made thereunder.

(*3*) The functions of the District Programme Coordinator shall be—

(*a*) to assist the district Panchayat in discharging its functions under this Act and any scheme made thereunder;

(*b*) to consolidate the plans prepared by the Blocks and project proposals received from other implementing agencies for inclusion in the shelf of projects to be approved by the Panchayat at district level;

(*c*) to accord necessary sanction and administrative clearance, wherever necessary;

(*d*) to coordinate with the Programme Officers functioning within his jurisdiction and the implementing agencies to ensure that the applicants are provided employment as per their entitlements under this Act;

(*e*) to review, monitor and supervise the performance of the Programme Officers;

(*f*) to conduct periodic inspection of the works in progress; and

(*g*) to redress the grievances of the applicants.

(*4*) The State Government shall delegate such administrative and financial powers to the District Programme Coordinator as may be required to enable him to carry out his functions under this Act.

(*5*) The Programme Officer appointed under sub-section (*1*) of section 15 and all other officers of the State Government and local authorities and bodies functioning within the district shall be responsible to assist the District Programme Coordinator in carrying out his functions under this Act and the Schemes made thereunder.

(*6*) The District Programme Coordinator shall prepare in the month of December every year a labour budget for the next financial year containing the details of anticipated demand

for unskilled manual work in the district and the plan for engagement of labourers in the works covered under the Scheme and submit it to the district panchayat.

15. (*1*) At every Panchayat at intermediate level, the State Government shall appoint a person who is not below the rank of Block Development Officer with such qualifications and experience as may be determined by the State Government as Programme Officer at the Panchayat at intermediate level. Programme Officer.

(*2*) The Programme Officer shall assist the Panchayat at intermediate level in discharging its functions under this Act and any Scheme made thereunder.

(*3*) The Programme Officer shall be responsible for matching the demand for employment with the employment opportunities arising from projects in the area under his jurisdiction.

(*4*) The Programme Officer shall prepare a plan for the Block under his jurisdiction by consolidating the project proposals prepared by the Gram Panchayats and the proposals received from intermediate panchayats.

(*5*) The functions of the Programme Officer shall include—

(*a*) monitoring of projects taken up by the Gram Panchayats and other implementing agencies within the Block;

(*b*) sanctioning and ensuring payment of unemployment allowance to the eligible households;

(*c*) ensuring prompt and fair payment of wages to all labourers employed under a programme of the Scheme within the Block;

(*d*) ensuring that regular social audits of all works within the jurisdiction of the Gram Panchayat are carried out by the Gram Sabha and that prompt action is taken on the objections raised in the social audit;

(*e*) dealing promptly with all complaints that may arise in connection with the implementation of the Scheme within the Block; and

(*f*) any other work as may be assigned to him by the District Programme Coordinator or the State Government.

(*6*) The Programme Officers shall function under the direction, control and superintendence of the District Programme Coordinator.

(*7*) The State Government may, by order, direct that all or any of the functions of a Programme Officer shall be discharged by the Gram Panchayat or a local authority.

16. (*1*) The Gram Panchayat shall be responsible for identification of the projects in the Gram Panchayat area to be taken up under a Scheme as per the recommendations of the Gram Sabha and the Ward Sabhas and for executing and supervising such works. Responsibilities of the Gram Panchayats.

(*2*) A Gram Panchayat may take up any project under a Scheme within the area of the Gram Panchayat as may be sanctioned by the Programme Officer.

(*3*) Every Gram Panchayat shall, after considering the recommendations of the Gram Sabha and the Ward Sabhas, prepare a development plan and maintain a shelf of possible works to be taken up under the Scheme as and when demand for work arises.

(*4*) The Gram Panchayat shall forward its proposals for the development projects including the order of priority between different works to the Programme Officer for scrutiny and preliminary approval prior to the commencement of the year in which it is proposed to be executed.

(*5*) The Programme Officer shall allot at least fifty per cent. of the works in terms of its cost under a Scheme to be implemented through the Gram Panchayats.

(*6*) The Programme Officer shall supply each Gram Panchayat with—

(*a*) the muster rolls for the works sanctioned to be executed by it; and

(*b*) a list of employment opportunities available elsewhere to the residents of the Gram Panchayat.

(*7*) The Gram Panchayat shall allocate employment opportunities among the applicants and ask them to report for work.

(*8*) The works taken up by a Gram Panchayat under a Scheme shall meet the required technical standards and measurements.

Social audit of work by Gram Sabha.

17. (*1*) The Gram Sabha shall monitor the execution of works within the Gram Panchayat.

(*2*) The Gram Sabha shall conduct regular social audits of all the projects under the Scheme taken up within the Gram Panchayat.

(*3*) The Gram Panchayat shall make available all relevant documents including the muster rolls, bills, vouchers, measurement books, copies of sanction orders and other connected books of account and papers to the Gram Sabha for the purpose of conducting the social audit.

Responsibilities of State Government in implementing Scheme.

18. The State Government shall make available to the District Programme Coordinator and the Programme Officers necessary staff and technical support as may be necessary for the effective implementation of the Scheme.

Grievance redressal mechanism.

19. The State Government shall, by rules, determine appropriate grievance redressal mechanisms at the Block level and the district level for dealing with any complaint by any person in respect of implementation of the Scheme and lay down the procedure for disposal of such complaints.

CHAPTER V

ESTABLISHMENT OF NATIONAL AND STATE EMPLOYMENT GUARANTEE FUNDS AND AUDIT

National Employment Guarantee Fund.

20. (*1*) The Central Government shall, by notification, establish a fund to be called the National Employment Guarantee Fund for the purposes of this Act.

(*2*) The Central Government may, after due appropriation made by Parliament by law in this behalf, credit by way of grants or loans such sums of money as the Central Government may consider necessary to the National Fund.

(*3*) The amount standing to the credit of the National Fund shall be utilised in such manner and subject to such conditions and limitations as may be prescribed by the Central Government.

State Employment Guarantee Fund.

21. (*1*) The State Government may, by notification, establish a fund to be called the State Employment Guarantee Fund for the purposes of implementation of the Scheme.

(*2*) The amount standing to the credit of the State Fund shall be expended in such manner and subject to such conditions and limitations as may be prescribed by the State Government for the purposes of implementation of this Act and the Schemes made thereunder and for meeting the administrative expenses in connection with the implementation of this Act.

(*3*) The State Fund shall be held and administered on behalf of the State Government in such manner and by such authority as may be prescribed by the State Government.

Funding pattern.

22. (*1*) Subject to the rules as may be made by the Central Government in this behalf, the Central Government shall meet the cost of the following, namely:—

(*a*) the amount required for payment of wages for unskilled manual work under the Scheme;

(*b*) up to three-fourths of the material cost of the Scheme including payment of wages to skilled and semi-skilled workers subject to the provisions of Schedule II;

(*c*) such percentage of the total cost of the Scheme as may be determined by the Central Government towards the administrative expenses, which may include the salary and allowances of the Programme Officers and his supporting staff, the administrative expenses of the Central Council, facilities to be provided under Schedule II and such other item as may be decided by the Central Government.

(*2*) The State Government shall meet the cost of the following, namely:—

(*a*) the cost of unemployment allowance payable under the Scheme;

(*b*) one-fourth of the material cost of the Scheme including payment of wages to skilled and semi-skilled workers subject to the provisions of Schedule II;

(*c*) the administrative expenses of the State Council.

Transparency and accountability.

23. (*1*) The District Programme Coordinator and all implementing agencies in the District shall be responsible for the proper utilisation and management of the funds placed at their disposal for the purpose of implementing a Scheme.

(*2*) The State Government may prescribe the manner of maintaining proper books and accounts of employment of labourers and the expenditure incurred in connection with the implementation of the provisions of this Act and the Schemes made thereunder.

(*3*) The State Government may, by rules, determine the arrangements to be made for the proper execution of Schemes and programmes under the Schemes and to ensure transparency and accountability at all levels in the implementation of the Schemes.

(*4*) All payments of wages in cash and unemployment allowances shall be made directly to the person concerned and in the presence of independent persons of the community on pre-announced dates.

(*5*) If any dispute or complaint arises concerning the implementation of a Scheme by the Gram Panchayat, the matter shall be referred to the Programme Officer.

(*6*) The Programme Officer shall enter every complaint in a complaint register maintained by him and shall dispose of the disputes and complaints within seven days of its receipt and in case it relates to a matter to be resolved by any other authority it shall be forwarded to such authority under intimation to the complainant.

Audit of accounts.

24. (*1*) The Central Government may, in consultation with the Comptroller and Auditor General of India, prescribe appropriate arrangements for audits of the accounts of the Schemes at all levels.

(*2*) The accounts of the Scheme shall be maintained in such form and in such manner as may be prescribed by the State Government.

CHAPTER VI

MISCELLANEOUS

Penalty for non-compliance.

25. Whoever contravenes the provisions of this Act shall on conviction be liable to a fine which may extend to one thousand rupees.

Power to delegate.

26. (*1*) The Central Government may, by notification, direct that the powers exercisable by it (excluding the power to make rules) may, in such circumstances and subject to such conditions and limitations, be exercisable also by the State Government or such officer subordinate to the Central Government or the State Government as it may specify in such notification.

(*2*) The State Government may, by notification, direct that the powers exercisable by it (excluding the power to make rules and Schemes) may, in such circumstances and subject to such conditions and limitations, be exercisable also by such officer subordinate to it as it may specify in such notification.

Power of Central Government to give directions.

27. (*1*) The Central Government may give such directions as it may consider necessary to the State Government for the effective implementation of the provisions of this Act.

(*2*) Without prejudice to the provisions of sub-section (*1*), the Central Government may, on receipt of any complaint regarding the issue or improper utilisation of funds granted under this Act in respect of any Scheme if *prima facie* satisfied that there is a case, cause an investigation into the complaint made by any agency designated by it and if necessary, order stoppage of release of funds to the Scheme and institute appropriate remedial measures for its proper implementation within a reasonable period of time.

Act to have overriding effect.

28. The provisions of this Act or the Schemes made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of such law:

Provided that where a State enactment exists or is enacted to provide employment guarantee for unskilled manual work to rural households consistent with the provisions of this Act under which the entitlement of the households is not less than and the conditions of employment are not inferior to what is guaranteed under this Act, the State Government shall have the option of implementing its own enactment:

Provided further that in such cases the financial assistance shall be paid to the concerned State Government in such manner as shall be determined by the Central Government, which shall not exceed what the State would have been entitled to receive under this Act had a Scheme made under this Act had to be implemented.

Power to amend Schedules.

29. (*1*) If the Central Government is satisfied that it is necessary or expedient so to do, it may, by notification, amend Schedule I or Schedule II and thereupon Schedule I or Schedule II, as the case may be, shall be deemed to have been amended accordingly.

(*2*) A copy of every notification made under sub-section (*1*) shall be laid before each House of Parliament as soon as may be after it is made.

Protection of action taken in good faith.

30. No suit, prosecution or other legal proceedings shall lie against the District Programme Coordinator, Programme Officer or any other person who is, or who is deemed to be, a public servant within the meaning of section 21 of the Indian Penal Code in respect of anything which is in good faith done or intended to be done under this Act or the rules or Schemes made thereunder. 45 of 1860.

Power of Central Government to make rules.

31. (*1*) The Central Government may, by notification, and subject to the condition of previous publication, make rules to carry out the provisions of this Act.

(*2*) In particular, and without the prejudice of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the number of representatives of the State Governments under clause (*e*) of sub-section (*3*) of section 10;

(*b*) the terms and conditions subject to which the Chairman and other members of the Central Council may be appointed, and the time, place and procedure of the meetings (including the quorum at such meetings) of the Central Council, under sub-section (*4*) of section 10;

(*c*) the manner in which and the conditions and limitations subject to which the National Fund shall be utilised under sub-section (*3*) of section 20;

(*d*) the rules relating to funding pattern to meet the cost of certain items under sub-section (*1*) of section 22;

(*e*) any other matter which is to be, or may be, prescribed or in respect of which provision is to be made by the Central Government by rules.

Power of State Government to make rules.

32. (*1*) The State Government may, by notification, and subject to the condition of previous publication, and consistent with this Act and the rules made by the Central Government, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the terms and conditions upon which eligibility for unemployment allowance may be determined under sub-section (*2*) of section 7;

(*b*) the procedure for payment of unemployment allowance under sub-section (*6*) of section 7;

(*c*) the terms and conditions subject to which the Chairperson and members of the State Council may be appointed, and the time, place and procedure of the meetings (including the quorum at such meetings) of their appointment to the State Council, under sub-section (*2*) of section 12;

(*d*) the grievance redressal mechanism at the Block level and the District level and the procedure to be followed in such matter under section 19;

(*e*) the manner in which and the conditions and limitations subject to which the State Fund shall be utilised under sub-section (*2*) of section 21;

(*f*) the authority who may administer and the manner in which he may hold the State Fund under sub-section (*3*) of section 21;

(*g*) the manner of maintaining books of account of employment of labourers and the expenditure under sub-section (*2*) of section 23;

(*h*) the arrangements required for proper execution of Schemes under sub-section (*3*) of section 23;

(*i*) the form and manner in which the accounts of the Scheme shall be maintained under sub-section (*2*) of section 24;

(*j*) any other matter which is to be, or may be, prescribed or in respect of which provision is to be made by the State Government by rules.

Laying of rules and Schemes.

33. (*1*) Every rule made by the Central Government 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 the Houses agree that the rule should not be made, the rule shall have 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.

(*2*) Every rule or Scheme made by the State Government under this Act shall, as soon as may be after it is made, be laid before each House of the State Legislature where there are two Houses, and where there is one House of the State Legislature, before that House.

Power to remove difficulties.

34. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no order shall be made under this section after the expiry of three years from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

SCHEDULE I

[*See* section 4(*3*)]

MINIMUM FEATURES OF A RURAL EMPLOYMENT GUARANTEE SCHEME

1. The focus of the Scheme shall be on the following works in their order of priority:—

(i) water conservation and water harvesting;

(ii) drought proofing (including afforestation and tree plantation);

(iii) irrigation canals including micro and minor irrigation works;

(iv) provision of irrigation facility to land owned by households belonging to the Scheduled Castes and Scheduled Tribes or to land of beneficiaries of land reforms or that of the beneficiaries under the Indira Awas Yojana of the Government of India;

(v) renovation of traditional water bodies including desilting of tanks;

(vi) land development;

(vii) flood control and protection works including drainage in water logged areas;

(*viii*) rural connectivity to provide all-weather access; and

(ix) any other work which may be notified by the Central Government in consultation with the State Government.

2. Creation of durable assets and strengthening the livelihood resource base of the rural poor shall be an important objective of the Scheme.

3. The works taken up under the scheme shall be in rural areas.

4. The State Council shall prepare a list of preferred works for different areas based on their ability to create durable assets.

5. The Scheme shall be subject to appropriate arrangements as may be laid down by the State Government under the rules issued by it for proper maintenance of the public assets created under the Scheme.

6. Under no circumstances shall the labourers be paid less than the wage rate.

7. When wages are directly linked with the quantity of work, the wages shall be paid according to the schedule of rates fixed by the State Government for different types of work every year, in consultation with the State Council.

8. The schedule of rates of wages for unskilled labourers shall be so fixed that a person working for seven hours would normally earn a wage equal to the wage rate.

9. The cost of material component of projects including the wages of the skilled and semi-skilled workers taken up under the Scheme shall not exceed forty per cent. of the total project costs.

10. It shall be open to the Programme Officer and Gram Panchayat to direct any person who applied for employment under the Scheme to do work of any type permissible under it.

11. The Scheme shall not permit engaging any contractor for implementation of the projects under it.

12. As far as practicable, a task funded under the Scheme shall be performed by using manual labour and not machines.

13. Every Scheme shall contain adequate provisions for ensuring transparency and accountability at all level of implementation.

14. Provisions for regular inspection and supervision of works taken up under the Scheme shall be made to ensure proper quality of work as well as to ensure that the total wages paid for the completion of the work is commensurate with the quality and quantity of work done.

15. The District Programme Coordinator, the Programme Officer and the Gram Panchayat implementing the Scheme shall prepare annually a report containing the facts and figures and achievements relating to the implementation of the Scheme within his or its jurisdiction and a copy of the same shall be made available to the public on demand and on payment of such fee as may be specified in the Scheme.

16. All accounts and records relating to the Scheme shall be made available for public scrutiny and any person desirous of obtaining a copy or relevant extracts therefrom may be provided such copies or extracts on demand and after paying such fee as may be specified in the Scheme.

17. A copy of the muster rolls of each Scheme or project under a Scheme shall be made available in the offices of the Gram Panchayat and the Programme Officer for inspection by any person interested after paying such fee as may be specified in the Scheme.

SCHEDULE II

(*See* section 5)

CONDITIONS FOR GUARANTEED RURAL EMPLOYMENT UNDER A SCHEME AND MINIMUM ENTITLEMENTS OF LABOURERS

1. The adult members of every household who—

(*i*) reside in any rural areas; and

(*ii*) are willing to do unskilled manual work,

may submit their names, age and the address of the household to the Gram Panchayat at the village level (hereafter in this Schedule referred to as the Gram Panchayat) in the jurisdiction of which they reside for registration of their household for issuance of a job card.

2. It shall be the duty of the Gram Panchayat to register the household, after making such enquiry as it deems fit and issue a job card containing such details of adult members of the household affixing their photographs, as may be specified by the State Government in the Scheme.

3. The registration made under paragraph 2 shall be for such period as may be laid in the Scheme, but in any case not less than five years, and may be renewed from time to time.

4. Every adult member of a registered household whose name appears in the job card shall be entitled to apply for unskilled manual work under the Scheme.

5. All registered persons belonging to a household shall be entitled to employment in accordance with the Scheme made under the provisions of this Act, for as many days as each applicant may request, subject to a maximum of one hundred days per household in a given financial year.

6. The Programme Officer shall ensure that every applicant referred to in paragraph 5 shall be provided unskilled manual work in accordance with the provisions of the Scheme within fifteen days of receipt of an application or from the date he seeks work in case of advance application, whichever is later:

Provided that priority shall be given to women in such a way that at least one-third of the beneficiaries shall be women who have registered and requested for work under this Act.

7. Applications for work must be for at least fourteen days of continuous work.

8. There shall be no limit on the number of days of employment for which a person may apply, or on the number of days of employment actually provided to him subject to the aggregate entitlement of the household.

9. Applications for work may be submitted in writing either to the Gram Panchayat or to the Programme Officer, as may be specified in the Scheme.

10. The Gram Panchayat and Programme Officer, as the case may be, shall be bound to accept valid applications and to issue a dated receipt to the applicant. Group applications may also be submitted.

11. Applicants who are provided with work shall be so intimated in writing, by means of a letter sent to him at the address given in the job card and by a public notice displayed at the office of the Panchayats at the district, intermediate or village level.

12. As far as possible, employment shall be provided within a radius of five kilometres of the village where the applicant resides at the time of applying.

13. A new work under the Scheme shall be commenced only if—

(*a*) at least fifty labourers become available for such work; and

(*b*) the labourers cannot be absorbed in the ongoing works:

Provided that this condition shall not be applicable for new works, as determined by the State Government, in hilly areas and in respect of aforestation.

14. In cases the employment is provided outside such radius, it must be provided within the Block, and the labourers shall be paid ten per cent. of the wage rate as extra wages to meet additional transportation and living expenses.

15. A period of employment shall ordinarily be at least fourteen days continuously with not more than six days in a week.

16. In all cases where unemployment allowance is paid, or due to be paid, the Programme Officer shall inform the District Programme Coordinator in writing the reasons why it was not possible for him to provide employment or cause to provide employment to the applicants.

17. The District Programme Coordinator shall, in his Annual Report to the State Council, explain as to why employment could not be provided in cases where payment of unemployment allowance is involved.

18. Provision shall be made in the Scheme for advance applications, that is, applications which may be submitted in advance of the date from which employment is sought.

19. Provision shall be made in the Scheme for submission of multiple applications by the same person provided that the corresponding periods for which employment is sought do not overlap.

20. The Gram Panchayat shall prepare and maintain or cause to be prepared and maintained such registers, vouchers and other documents in such form and in such manner as may be specified in the Scheme containing particulars of job cards and passbooks issued, name, age and address of the head of the household and the adult members of the household registered with the Gram Panchayat.

21. The Gram Panchayat shall send such list or lists of the names and addresses of households and their adult members registered with it and supply such other information to the concerned Programme Officer at such periods and in such form as may be specified in the Scheme.

22. A list of persons who are provided with the work shall be displayed on the notice board of the Gram Panchayat and at the office of the Programme Officer and at such other places as the Programme Officer may deem necessary and the list shall be open for inspection by the State Government and any person interested.

23. If the Gram Panchayat is satisfied at any time that a person has registered with it by furnishing false information, it may direct the Programme Officer to direct his name to be struck off from the register and direct the applicant to return the job card:

Provided that no such action under this paragraph shall be directed unless the applicant has been given an opportunity of being heard in the presence of two independent persons.

24. If any personal injury is caused to any person employed under the Scheme by accident arising out of and in the course of his employment, he shall be entitled to, free of charge, such medical treatment as is admissible under the Scheme.

25. Where hospitalisation of the injured worker is necessary, the State Government shall arrange for such hospitalisation including accommodation, treatment, medicines and payment of daily allowance not less than half of the wage rate required to be paid had the injured been engaged in the work.

26. If a person employed under a Scheme dies or becomes permanently disabled by accident arising out of and in the course of employment, he shall be paid by the implementing agency an *ex gratia* payment at the rate of twenty-five thousand rupees or such amount as may be notified by the Central Government, and the amount shall be paid to the legal heirs of the deceased or the disabled, as the case may be.

27. The facilities of safe drinking water, shade for children and periods of rest, first-aid box with adequate material for emergency treatment for minor injuries and other health hazards connected with the work being performed shall be provided at the work site.

28. In case the number of children below the age of six years accompanying the women working at any site are five or more, provisions shall be made to depute one of such women worker to look after such children.

29. The person deputed under paragraph 28 shall be paid wage rate.

30. In case the payment of wages is not made within the period specified under the Scheme, the labourers shall be entitled to receive payment of compensation as per the provisions of the Payment of Wages Act, 1936 (4 of 1936).

31. The wages under a Scheme may be paid either wholly in cash or in cash and kind provided that at least one-fourth of the wages shall be paid in cash only.

32. The State Government may prescribe that a portion of the wages in cash may be paid to the labourers on a daily basis during the period of employment.

33. If any personal injury is caused by accident to a child accompanying any person who is employed under a Scheme, such person shall be entitled to, free of charge, such medical treatment for the child as may be specified in the Scheme and in case of death or disablement, through an *ex gratia* payment as may be determined by the State Government.

34. In case of every employment under the Scheme, there shall be no discrimination solely on the ground of gender and the provisions of the Equal Remuneration Act, 1976 (25 of 1976), shall be complied with.

THE PROTECTION OF WOMEN FROM DOMESTIC VIOLENCE ACT, 2005

ARRANGEMENT OF SECTIONS

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MISCELLANEOUS

THE PROTECTION OF WOMEN FROM DOMESTIC VIOLENCE ACT, 2005

No. 43 OF 2005

[13*th September*, 2005.]

An Act to provide for more effective protection of the rights of women guaranteed under the Constitution who are victims of violence of any kind occurring within the family and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the Protection of Women from Domestic Violence Act, 2005.

(*2*) It extends to the whole of India except the State of Jammu and Kashmir.

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

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "aggrieved person" means any woman who is, or has been, in a domestic relationship with the respondent and who alleges to have been subjected to any act of domestic violence by the respondent;

(*b*) "child" means any person below the age of eighteen years and includes any adopted, step or foster child;

(*c*) "compensation order" means an order granted in terms of section 22;

(*d*) "custody order" means an order granted in terms of section 21;

(*e*) "domestic incident report" means a report made in the prescribed form on receipt of a complaint of domestic violence from an aggrieved person;

(*f*) "domestic relationship" means a relationship between two persons who live or have, at any point of time, lived together in a shared household, when they are related by consanguinity, marriage, or through a relationship in the nature of marriage, adoption or are family members living together as a joint family;

(*g*) "domestic violence" has the same meaning as assigned to it in section 3;

(*h*) "dowry" shall have the same meaning as assigned to it in section 2 of the Dowry Prohibition Act, 1961;

28 of 1961.

(*i*) "Magistrate" means the Judicial Magistrate of the first class, or as the case may be, the Metropolitan Magistrate, exercising jurisdiction under the Code of Criminal Procedure, 1973 in the area where the aggrieved person resides temporarily or otherwise or the respondent resides or the domestic violence is alleged to have taken place;

2 of 1974.

(*j*) "medical facility" means such facility as may be notified by the State Government to be a medical facility for the purposes of this Act;

(*k*) "monetary relief" means the compensation which the Magistrate may order the respondent to pay to the aggrieved person, at any stage during the hearing of an application seeking any relief under this Act, to meet the expenses incurred and the losses suffered by the aggrieved person as a result of the domestic violence;

(*l*) "notification" means a notification published in the Official Gazette and the expression "notified" shall be construed accordingly;

(*m*) "prescribed" means prescribed by rules made under this Act;

(*n*) "Protection Officer" means an officer appointed by the State Government under sub-section (*1*) of section 8;

(*o*) "protection order" means an order made in terms of section 18;

(*p*) "residence order" means an order granted in terms of sub-section (*1*) of section 19;

(*q*) "respondent" means any adult male person who is, or has been, in a domestic relationship with the aggrieved person and against whom the aggrieved person has sought any relief under this Act:

Provided that an aggrieved wife or female living in a relationship in the nature of a marriage may also file a complaint against a relative of the husband or the male partner;

(*r*) "service provider" means an entity registered under sub-section (*1*) of section 10;

(*s*) "shared household" means a household where the person aggrieved lives or at any stage has lived in a domestic relationship either singly or along with the respondent and includes such a household whether owned or tenanted either jointly by the aggrieved person and the respondent, or owned or tenanted by either of them in respect of which either the aggrieved person or the respondent or both jointly or singly have any right, title, interest or equity and includes such a household which may belong to the joint family of which the respondent is a member, irrespective of whether the respondent or the aggrieved person has any right, title or interest in the shared household;

(*t*) "shelter home" means any shelter home as may be notified by the State Government to be a shelter home for the purposes of this Act.

CHAPTER II

DOMESTIC VIOLENCE

Definition of domestic violence.

3. For the purposes of this Act, any act, omission or commission or conduct of the respondent shall constitute domestic violence in case it —

(*a*) harms or injures or endangers the health, safety, life, limb or well-being, whether mental or physical, of the aggrieved person or tends to do so and includes causing physical abuse, sexual abuse, verbal and emotional abuse and economic abuse; or

(*b*) harasses, harms, injures or endangers the aggrieved person with a view to coerce her or any other person related to her to meet any unlawful demand for any dowry or other property or valuable security; or

(*c*) has the effect of threatening the aggrieved person or any person related to her by any conduct mentioned in clause (*a*) or clause (*b*); or

(*d*) otherwise injures or causes harm, whether physical or mental, to the aggrieved person.

Explanation I.—For the purposes of this section,—

(*i*) "physical abuse" means any act or conduct which is of such a nature as to cause bodily pain, harm, or danger to life, limb, or health or impair the health or development of the aggrieved person and includes assault, criminal intimidation and criminal force;

(*ii*) "sexual abuse" includes any conduct of a sexual nature that abuses, humiliates, degrades or otherwise violates the dignity of woman;

(*iii*) "verbal and emotional abuse" includes—

(*a*) insults, ridicule, humiliation, name calling and insults or ridicule specially with regard to not having a child or a male child; and

(*b*) repeated threats to cause physical pain to any person in whom the aggrieved person is interested.

(*iv*) "economic abuse" includes—

(*a*) deprivation of all or any economic or financial resources to which the aggrieved person is entitled under any law or custom whether payable under an order of a court or otherwise or which the aggrieved person requires out of necessity including, but not limited to, household necessities for the aggrieved person and her children, if any, *stridhan*, property, jointly or separately owned by the aggrieved person, payment of rental related to the shared household and maintenance;

(*b*) disposal of household effects, any alienation of assets whether movable or immovable, valuables, shares, securities, bonds and the like or other property in which the aggrieved person has an interest or is entitled to use by virtue of the domestic relationship or which may be reasonably required by the aggrieved person or her children or her *stridhan* or any other property jointly or separately held by the aggrieved person; and

(*c*) prohibition or restriction to continued access to resources or facilities which the aggrieved person is entitled to use or enjoy by virtue of the domestic relationship including access to the shared household.

Explanation II.—For the purpose of determining whether any act, omission, commission or conduct of the respondent constitutes "domestic violence" under this section, the overall facts and circumstances of the case shall be taken into consideration.

CHAPTER III

POWERS AND DUTIES OF PROTECTION OFFICERS, SERVICE PROVIDERS, ETC.

Information to Protection Officer and exclusion of liability of informant.

4. (*1*) Any person who has reason to believe that an act of domestic violence has been, or is being, or is likely to be committed, may give information about it to the concerned Protection Officer.

(*2*) No liability, civil or criminal, shall be incurred by any person for giving in good faith of information for the purpose of sub-section (*1*).

Duties of police officers, service providers and Magistrate.

5. A police officer, Protection Officer, service provider or Magistrate who has received a complaint of domestic violence or is otherwise present at the place of an incident of domestic violence or when the incident of domestic violence is reported to him, shall inform the aggrieved person—

(*a*) of her right to make an application for obtaining a relief by way of a protection order, an order for monetary relief, a custody order, a residence order, a compensation order or more than one such order under this Act;

(*b*) of the availability of services of service providers;

(*c*) of the availability of services of the Protection Officers;

(*d*) of her right to free legal services under the Legal Services Authorities Act, 1987; 39 of 1987.

(*e*) of her right to file a complaint under section 498A of the Indian Penal Code, wherever relevant: 45 of 1860.

Provided that nothing in this Act shall be construed in any manner as to relieve a police officer from his duty to proceed in accordance with law upon receipt of information as to the commission of a cognizable offence.

Duties of shelter homes.

6. If an aggrieved person or on her behalf a Protection Officer or a service provider requests the person in charge of a shelter home to provide shelter to her, such person in charge of the shelter home shall provide shelter to the aggrieved person in the shelter home.

Duties of medical facilities.

7. If an aggrieved person or, on her behalf a Protection Officer or a service provider requests the person in charge of a medical facility to provide any medical aid to her, such person in charge of the medical facility shall provide medical aid to the aggrieved person in the medical facility.

Appointment of Protection Officers.

8. (*1*) The State Government shall, by notification, appoint such number of Protection Officers in each district as it may consider necessary and shall also notify the area or areas within which a Protection Officer shall exercise the powers and perform the duties conferred on him by or under this Act.

(*2*) The Protection Officers shall as far as possible be women and shall possess such qualifications and experience as may be prescribed.

(*3*) The terms and conditions of service of the Protection Officer and the other officers subordinate to him shall be such as may be prescribed.

Duties and functions of Protection Officers.

9. (*1*) It shall be the duty of the Protection Officer—

(*a*) to assist the Magistrate in the discharge of his functions under this Act;

(*b*) to make a domestic incident report to the Magistrate, in such form and in such manner as may be prescribed, upon receipt of a complaint of domestic violence and forward copies thereof to the police officer in charge of the police station within the local limits of whose jurisdiction domestic violence is alleged to have been committed and to the service providers in that area;

(*c*) to make an application in such form and in such manner as may be prescribed to the Magistrate, if the aggrieved person so desires, claiming relief for issuance of a protection order;

(*d*) to ensure that the aggrieved person is provided legal aid under the Legal Services Authorities Act, 1987 and make available free of cost the prescribed form in which a complaint is to be made; 39 of 1987.

(*e*) to maintain a list of all service providers providing legal aid or counselling, shelter homes and medical facilities in a local area within the jurisdiction of the Magistrate;

(*f*) to make available a safe shelter home, if the aggrieved person so requires and forward a copy of his report of having lodged the aggrieved person in a shelter home to the police station and the Magistrate having jurisdiction in the area where the shelter home is situated;

(*g*) to get the aggrieved person medically examined, if she has sustained bodily injuries and forward a copy of the medical report to the police station and the Magistrate having jurisdiction in the area where the domestic violence is alleged to have been taken place;

(*h*) to ensure that the order for monetary relief under section 20 is complied with and executed, in accordance with the procedure prescribed under the Code of Criminal Procedure, 1973; 2 of 1974.

(*i*) to perform such other duties as may be prescribed.

(*2*) The Protection Officer shall be under the control and supervision of the Magistrate, and shall perform the duties imposed on him by the Magistrate and the Government by, or under, this Act.

Service providers.

10. (*1*) Subject to such rules as may be made in this behalf, any voluntary association registered under the Societies Registration Act, 1860 or a company registered under the Companies Act, 1956 or any other law for the time being in force with the objective of protecting the rights and interests of women by any lawful means including providing of legal aid, medical, financial or other assistance shall register itself with the State Government as a service provider for the purposes of this Act. 21 of 1860. 1 of 1956.

(*2*) A service provider registered under sub-section (*1*) shall have the power to—

(*a*) record the domestic incident report in the prescribed form if the aggrieved person so desires and forward a copy thereof to the Magistrate and the Protection Officer having jurisdiction in the area where the domestic violence took place;

(*b*) get the aggrieved person medically examined and forward a copy of the medical report to the Protection Officer and the police station within the local limits of which the domestic violence took place;

(*c*) ensure that the aggrieved person is provided shelter in a shelter home, if she so requires and forward a report of the lodging of the aggrieved person in the shelter home to the police station within the local limits of which the domestic violence took place.

(*3*) No suit, prosecution or other legal proceeding shall lie against any service provider or any member of the service provider who is, or who is deemed to be, acting or purporting to act under this Act, for anything which is in good faith done or intended to be done in the exercise of powers or discharge of functions under this Act towards the prevention of the commission of domestic violence.

Duties of Government.

11. The Central Government and every State Government, shall take all measures to ensure that—

(*a*) the provisions of this Act are given wide publicity through public media including the television, radio and the print media at regular intervals;

(*b*) the Central Government and State Government officers including the police officers and the members of the judicial services are given periodic sensitization and awareness training on the issues addressed by this Act;

(*c*) effective co-ordination between the services provided by concerned Ministries and Departments dealing with law, home affairs including law and order, health and human resources to address issues of domestic violence is established and periodical review of the same is conducted;

(*d*) protocols for the various Ministries concerned with the delivery of services to women under this Act including the courts are prepared and put in place.

CHAPTER IV

PROCEDURE FOR OBTAINING ORDERS OF RELIEFS

Application to Magistrate.

12. (*1*) An aggrieved person or a Protection Officer or any other person on behalf of the aggrieved person may present an application to the Magistrate seeking one or more reliefs under this Act:

Provided that before passing any order on such application, the Magistrate shall take into consideration any domestic incident report received by him from the Protection Officer or the service provider.

(*2*) The relief sought for under sub-section (*1*) may include a relief for issuance of an order for payment of compensation or damages without prejudice to the right of such person to institute a suit for compensation or damages for the injuries caused by the acts of domestic violence committed by the respondent:

Provided that where a decree for any amount as compensation or damages has been passed by any court in favour of the aggrieved person, the amount, if any, paid or payable in pursuance of the order made by the Magistrate under this Act shall be set off against the amount payable under such decree and the decree shall, notwithstanding anything contained in the Code of Civil Procedure, 1908, or any other law for the time being in force, be executable for the balance amount, if any, left after such set off.

5 of 1908.

(*3*) Every application under sub-section (*1*) shall be in such form and contain such particulars as may be prescribed or as nearly as possible thereto.

(*4*) The Magistrate shall fix the first date of hearing, which shall not ordinarily be beyond three days from the date of receipt of the application by the court.

(*5*) The Magistrate shall endeavour to dispose of every application made under sub-section (*1*) within a period of sixty days from the date of its first hearing.

Service of notice.

13. (*1*) A notice of the date of hearing fixed under section 12 shall be given by the Magistrate to the Protection Officer, who shall get it served by such means as may be prescribed on the respondent, and on any other person, as directed by the Magistrate within a maximum period of two days or such further reasonable time as may be allowed by the Magistrate from the date of its receipt.

(*2*) A declaration of service of notice made by the Protection Officer in such form as may be prescribed shall be the proof that such notice was served upon the respondent and on any other person as directed by the Magistrate unless the contrary is proved.

Counselling.

14. (*1*) The Magistrate may, at any stage of the proceedings under this Act, direct the respondent or the aggrieved person, either singly or jointly, to undergo counselling with any member of a service provider who possess such qualifications and experience in counselling as may be prescribed.

(*2*) Where the Magistrate has issued any direction under sub-section (*1*), he shall fix the next date of hearing of the case within a period not exceeding two months.

Assistance of welfare expert.

15. In any proceeding under this Act, the Magistrate may secure the services of such person, preferably a woman, whether related to the aggrieved person or not, including a person engaged in promoting family welfare as he thinks fit, for the purpose of assisting him in discharging his functions.

Proceedings to be held *in camera*.

16. If the Magistrate considers that the circumstances of the case so warrant, and if either party to the proceedings so desires, he may conduct the proceedings under this Act *in camera*.

Right to reside in a shared household.

17. (*1*) Notwithstanding anything contained in any other law for the time being in force, every woman in a domestic relationship shall have the right to reside in the shared household, whether or not she has any right, title or beneficial interest in the same.

(*2*) The aggrieved person shall not be evicted or excluded from the shared household or any part of it by the respondent save in accordance with the procedure established by law.

Protection orders.

18. The Magistrate may, after giving the aggrieved person and the respondent an opportunity of being heard and on being *prima facie* satisfied that domestic violence has taken place or is likely to take place, pass a protection order in favour of the aggrieved person and prohibit the respondent from—

(*a*) committing any act of domestic violence;

(*b*) aiding or abetting in the commission of acts of domestic violence;

(*c*) entering the place of employment of the aggrieved person or, if the person aggrieved is a child, its school or any other place frequented by the aggrieved person;

(*d*) attempting to communicate in any form, whatsoever, with the aggrieved person, including personal, oral or written or electronic or telephonic contact;

(*e*) alienating any assets, operating bank lockers or bank accounts used or held or enjoyed by both the parties, jointly by the aggrieved person and the respondent or singly by the respondent, including her *stridhan* or any other property held either jointly by the parties or separately by them without the leave of the Magistrate;

(*f*) causing violence to the dependants, other relatives or any person who give the aggrieved person assistance from domestic violence;

(*g*) committing any other act as specified in the protection order.

Residence orders.

19. (*1*) While disposing of an application under sub-section (*1*) of section 12, the Magistrate may, on being satisfied that domestic violence has taken place, pass a residence ord —

(*a*) restraining the respondent from dispossessing or in any other manner disturbing the possession of the aggrieved person from the shared household, whether or not the respondent has a legal or equitable interest in the shared household;

(*b*) directing the respondent to remove himself from the shared household;

(*c*) restraining the respondent or any of his relatives from entering any portion of the shared household in which the aggrieved person resides;

(*d*) restraining the respondent from alienating or disposing off the shared household or encumbering the same;

(*e*) restraining the respondent from renouncing his rights in the shared household except with the leave of the Magistrate; or

(*f*) directing the respondent to secure same level of alternate accommodation for the aggrieved person as enjoyed by her in the shared household or to pay rent for the same, if the circumstances so require:

Provided that no order under clause (*b*) shall be passed against any person who is a woman.

(*2*) The Magistrate may impose any additional conditions or pass any other direction which he may deem reasonably necessary to protect or to provide for the safety of the aggrieved person or any child of such aggrieved person.

(*3*) The Magistrate may require from the respondent to execute a bond, with or without sureties, for preventing the commission of domestic violence.

(*4*) An order under sub-section (*3*) shall be deemed to be an order under Chapter VIII of the Code of Criminal Procedure, 1973 and shall be dealt with accordingly. 2 of 1974.

(*5*) While passing an order under sub-section (*1*), sub-section (*2*) or sub-section (*3*), the court may also pass an order directing the officer in charge of the nearest police station to give protection to the aggrieved person or to assist her or the person making an application on her behalf in the implementation of the order.

(*6*) While making an order under sub-section (*1*), the Magistrate may impose on the respondent obligations relating to the discharge of rent and other payments, having regard to the financial needs and resources of the parties.

(*7*) The Magistrate may direct the officer in-charge of the police station in whose jurisdiction the Magistrate has been approached to assist in the implementation of the protection order.

(*8*) The Magistrate may direct the respondent to return to the possession of the aggrieved person her *stridhan* or any other property or valuable security to which she is entitled to.

Monetary reliefs.

20. (*1*) While disposing of an application under sub-section (*1*) of section 12, the Magistrate may direct the respondent to pay monetary relief to meet the expenses incurred and losses suffered by the aggrieved person and any child of the aggrieved person as a result of the domestic violence and such relief may include, but not limited to,—

(*a*) the loss of earnings;

(*b*) the medical expenses;

(*c*) the loss caused due to the destruction, damage or removal of any property from the control of the aggrieved person; and

(*d*) the maintenance for the aggrieved person as well as her children, if any, including an order under or in addition to an order of maintenance under section 125 of the Code of Criminal Procedure, 1973 or any other law for the time being in force. 2 of 1974.

(*2*) The monetary relief granted under this section shall be adequate, fair and reasonable and consistent with the standard of living to which the aggrieved person is accustomed.

(*3*) The Magistrate shall have the power to order an appropriate lump sum payment or monthly payments of maintenance, as the nature and circumstances of the case may require.

(*4*) The Magistrate shall send a copy of the order for monetary relief made under sub-section (*1*) to the parties to the application and to the in charge of the police station within the local limits of whose jurisdiction the respondent resides.

(*5*) The respondent shall pay the monetary relief granted to the aggrieved person within the period specified in the order under sub-section (*1*).

(*6*) Upon the failure on the part of the respondent to make payment in terms of the order under sub-section (*1*), the Magistrate may direct the employer or a debtor of the respondent, to directly pay to the aggrieved person or to deposit with the court a portion of the wages or salaries or debt due to or accrued to the credit of the respondent, which amount may be adjusted towards the monetary relief payable by the respondent.

Custody orders.

21. Notwithstanding anything contained in any other law for the time being in force, the Magistrate may, at any stage of hearing of the application for protection order or for any other relief under this Act grant temporary custody of any child or children to the aggrieved person or the person making an application on her behalf and specify, if necessary, the arrangements for visit of such child or children by the respondent:

Provided that if the Magistrate is of the opinion that any visit of the respondent may be harmful to the interests of the child or children, the Magistrate shall refuse to allow such visit.

Compensation orders.

22. In addition to other reliefs as may be granted under this Act, the Magistrate may on an application being made by the aggrieved person, pass an order directing the respondent to pay compensation and damages for the injuries, including mental torture and emotional distress, caused by the acts of domestic violence committed by that respondent.

Power to grant interim and *ex parte* orders.

23. (*1*) In any proceeding before him under this Act, the Magistrate may pass such interim order as he deems just and proper.

(*2*) If the Magistrate is satisfied that an application *prima facie* discloses that the respondent is committing, or has committed an act of domestic violence or that there is a likelihood that the respondent may commit an act of domestic violence, he may grant an *ex parte* order on the basis of the affidavit in such form, as may be prescribed, of the aggrieved person under section 18, section 19, section 20, section 21 or, as the case may be, section 22 against the respondent.

Court to give copies of order free of cost.

24. The Magistrate shall, in all cases where he has passed any order under this Act, order that a copy of such order, shall be given free of cost, to the parties to the application, the police officer in-charge of the police station in the jurisdiction of which the Magistrate has been approached, and any service provider located within the local limits of the jurisdiction of the court and if any service provider has registered a domestic incident report, to that service provider.

Duration and alteration of orders.

25. (*1*) A protection order made under section 18 shall be in force till the aggrieved person applies for discharge.

(*2*) If the Magistrate, on receipt of an application from the aggrieved person or the respondent, is satisfied that there is a change in the circumstances requiring alteration, modification or revocation of any order made under this Act, he may, for reasons to be recorded in writing pass such order, as he may deem appropriate.

Relief in other suits and legal proceedings.

26. (*1*) Any relief available under sections 18, 19, 20, 21 and 22 may also be sought in any legal proceeding, before a civil court, family court or a criminal court, affecting the aggrieved person and the respondent whether such proceeding was initiated before or after the commencement of this Act.

(*2*) Any relief referred to in sub-section (*1*) may be sought for in addition to and along with any other relief that the aggrieved person may seek in such suit or legal proceeding before a civil or criminal court.

(*3*) In case any relief has been obtained by the aggrieved person in any proceedings other than a proceeding under this Act, she shall be bound to inform the Magistrate of the grant of such relief.

27. (*1*) The court of Judicial Magistrate of the first class or the Metropolitan Magistrate, as the case may be, within the local limits of which— Jurisdiction.

(*a*) the person aggrieved permanently or temporarily resides or carries on business or is employed; or

(*b*) the respondent resides or carries on business or is employed; or

(*c*) the cause of action has arisen,

shall be the competent court to grant a protection order and other orders under this Act and to try offences under this Act.

(*2*) Any order made under this Act shall be enforceable throughout India.

28. (*1*) Save as otherwise provided in this Act, all proceedings under sections 12, 18, 19, 20, 21, 22 and 23 and offences under section 31 shall be governed by the provisions of the Code of Criminal Procedure, 1973. Procedure. 2 of 1974.

(*2*) Nothing in sub-section (*1*) shall prevent the court from laying down its own procedure for disposal of an application under section 12 or under sub-section (*2*) of section 23.

29. There shall lie an appeal to the Court of Session within thirty days from the date on which the order made by the Magistrate is served on the aggrieved person or the respondent, as the case may be, whichever is later. Appeal.

CHAPTER V

MISCELLANEOUS

30. The Protection Officers and members of service providers, while acting or purporting to act in pursuance of any of the provisions of this Act or any rules or orders made thereunder shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. Protection Officers and members of service providers to be public servants. 45 of 1860.

31. (*1*) A breach of protection order, or of an interim protection order, by the respondent shall be an offence under this Act and shall be punishable with imprisonment of either description for a term which may extend to one year, or with fine which may extend to twenty thousand rupees, or with both. Penalty for breach of protection order by respondent.

(*2*) The offence under sub-section (*1*) shall as far as practicable be tried by the Magistrate who had passed the order, the breach of which has been alleged to have been caused by the accused.

(*3*) While framing charges under sub-section (*1*), the Magistrate may also frame charges under section 498A of the Indian Penal Code or any other provision of that Code or the Dowry Prohibition Act, 1961, as the case may be, if the facts disclose the commission of an offence under those provisions. 45 of 1860. 28 of 1961.

32. (*1*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the offence under sub-section (*1*) of section 31 shall be cognizable and non-bailable. Cognizance and proof. 2 of 1974.

(*2*) Upon the sole testimony of the aggrieved person, the court may conclude that an offence under sub-section (*1*) of section 31 has been committed by the accused.

Penalty for not discharging duty by Protection Officer.

33. If any Protection Officer fails or refuses to discharge his duties as directed by the Magistrate in the protection order without any sufficient cause, he shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to twenty thousand rupees, or with both.

Cognizance of offence committed by Protection Officer.

34. No prosecution or other legal proceeding shall lie against the Protection Officer unless a complaint is filed with the previous sanction of the State Government or an officer authorised by it in this behalf.

Protection of action taken in good faith.

35. No suit, prosecution or other legal proceeding shall lie against the Protection Officer for any damage caused or likely to be caused by anything which is in good faith done or intended to be done under this Act or any rule or order made thereunder.

Act not in derogation of any other law.

36. The provisions of this Act shall be in addition to, and not in derogation of the provisions of any other law, for the time being in force.

Power of Central Government to make rules.

37. (*1*) The Central Government may, by notification, make rules for carrying out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the qualifications and experience which a Protection Officer shall possess under sub-section (*2*) of section 8;

(*b*) the terms and conditions of service of the Protection Officers and the other officers subordinate to him, under sub-section (*3*) of section 8;

(*c*) the form and manner in which a domestic incident report may be made under clause (*b*) of sub-section (*1*) of section 9;

(*d*) the form and the manner in which an application for protection order may be made to the Magistrate under clause (*c*) of sub-section (*1*) of section 9;

(*e*) the form in which a complaint is to be filed under clause (*d*) of sub-section (*1*) of section 9;

(*f*) the other duties to be performed by the Protection Officer under clause (*i*) of sub-section (*1*) of section 9;

(*g*) the rules regulating registration of service providers under sub-section (*1*) of section 10;

(*h*) the form in which an application under sub-section (*1*) of section 12 seeking reliefs under this Act may be made and the particulars which such application shall contain under sub-section (*3*) of that section;

(*i*) the means of serving notices under sub-section (*1*) of section 13;

(*j*) the form of declaration of service of notice to be made by the Protection Officer under sub-section (*2*) of section 13;

(*k*) the qualifications and experience in counselling which a member of the service provider shall possess under sub-section (*1*) of section 14;

(*l*) the form in which an affidavit may be filed by the aggrieved person under sub-section (*2*) of section 23;

(*m*) any other matter which has to be, or may be, prescribed.

(*3*) 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.

THE IMMIGRATION (CARRIERS' LIABILITY) AMENDMENT ACT, 2005

No. 44 OF 2005

[15*th September*, 2005.]

An Act to amend the Immigration (Carriers' Liability) Act, 2000.

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

Short title.

1. This Act may be called the Immigration (Carriers' Liability) Amendment Act, 2005.

Insertion of new section 3A to Act 52 of 2000.

2. After section 3 of the Immigration (Carriers' Liability) Act, 2000, the following section shall be inserted, namely:—

Power to exempt.

"3A. (*1*) Without prejudice to the provisions of the Passport (Entry into India) Act, 1920 and the rules made thereunder, if the Central Government is of opinion that it is necessary or expedient in the interest of the general public or to fulfil the international obligation, it may, by order notified in the Official Gazette and subject to such conditions as may be specified in the order, exempt any carrier or class of carriers from the operations of all or any of the provisions of this Act and may, as often as may be necessary, revoke or modify such order. 34 of 1920.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.".

THE WAREHOUSING CORPORATIONS (AMENDMENT) ACT, 2005

No. 45 OF 2005

[15*th September*, 2005.]

An Act further to amend the Warehousing Corporations Act, 1962.

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

1. (*1*) This Act may be called the Warehousing Corporations (Amendment) Act, 2005. Short title and commencement.

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

58 of 1962. **2.** In section 7 of the Warehousing Corporations Act, 1962 (hereinafter referred to as the principal Act),— Amendment of section 7.

(*a*) in sub-section (*1*),—

(*i*) clause (*b*) shall be omitted;

(*ii*) after clause (*f*), the following clause shall be inserted, namely:—

"(*ff*) three directors to be appointed by the Central Government;";

(*b*) in sub-section (*4*), the words "and a Vice-Chairman" shall be omitted;

(*c*) after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*4A*) The directors appointed under clause (*ff*) of sub-section (*1*) shall be entitled to receive such salary and allowances as the Central Warehousing Corporation may, with the approval of the Central Government, determine.".

3. In section 8 of the principal Act, in clause (*v*), for the words "the managing director", the words, brackets, letters and figures "the directors appointed under clause (*ff*) of sub-section (*1*) of section 7 and the managing director" shall be substituted. Amendment of section 8.

4. In section 12 of the principal Act,— Amendment of section 12.

(*a*) in sub-section (*1*), in clause (*a*), the words "and the Vice-Chairman" shall be omitted;

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Chairman of the board of directors shall be the Chairman of the Executive Committee.".

5. In section 27 of the principal Act, in sub-section (*2*), in clause (*iii*), for the words "nationalised bank", the words "scheduled bank" shall be substituted. Amendment of section 27.

THE HIGH COURT AND SUPREME COURT JUDGES (SALARIES AND CONDITIONS OF SERVICE) AMENDMENT ACT, 2005

No. 46 OF 2005

[15*th September*, 2005.]

An Act further to amend the High Court Judges (Salaries and Conditions of Service) Act, 1954 and the Supreme Court Judges (Salaries and Conditions of Service) Act, 1958.

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

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the High Court and Supreme Court Judges (Salaries and Conditions of Service) Amendment Act, 2005.

(*2*) It shall be deemed to have come into force on the 1st day of April, 2004.

CHAPTER II

AMENDMENT OF THE HIGH COURT JUDGES (SALARIES AND CONDITIONS OF SERVICE) ACT, 1954

Amendment of section 17A.

2. In the High Court Judges (Salaries and Conditions of Service) Act, 1954 (hereinafter referred to as the High Court Judges Act), in section 17A, in sub-section (*1*),— 28 of 1954.

(*i*) after the words "family pension calculated at the rate of fifty per cent of his salary", the words "plus fifty per cent of his dearness pay" shall be inserted;

(*ii*) for the words "and thereafter at the rate of thirty per cent of his salary subject to a minimum of twelve hundred and seventy-five rupees per month", the words "and thereafter at the rate of thirty per cent of his salary plus thirty per cent of his dearness pay subject to a minimum of one thousand nine hundred and thirteen rupees per month" shall be substituted.

Amendment of section 22A.

3. In section 22A of the High Court Judges Act, in sub-section (*2*), for the words "of ten thousand rupees", the words "equivalent to an amount of thirty per cent of the salary plus thirty per cent of the dearness pay" shall be substituted.

4. In section 22C of the High Court Judges Act, for the words "three thousand" and "two thousand", the words "seven thousand five hundred" and "six thousand" shall respectively be substituted. Amendment of section 22C.

5. In the First Schedule to the High Court Judges Act,— Amendment of the First Schedule.

(*a*) in Part I,—

(*i*) in paragraph 2,—

(*A*) in clause (a), for the letters and figures "Rs. 14,630", the letters and figures "Rs. 21,945" shall be substituted;

(*B*) in clause (b), for the letters and figures "Rs. 11,150", the letters and figures "Rs. 16,725" shall be substituted;

(*C*) in the proviso, for the letters and figures "Rs. 1,80,000" and "Rs. 1,56,000", the letters and figures "Rs. 2,70,000" and "Rs. 2,34,000" shall respectively be substituted;

(*ii*) in paragraph 8, for the letters and figures "Rs. 1,80,000", the letters and figures "Rs. 2,70,000" shall be substituted;

(*iii*) in paragraph 9, for the letters and figures "Rs. 51,190", the letters and figures "Rs. 76,785" shall be substituted;

(*b*) in Part II,—

(*i*) in the proviso to paragraph 2, for the letters and figures "Rs. 1,80,000" and "Rs. 1,56,000", the letters and figures "Rs. 2,70,000" and "Rs. 2,34,000" shall respectively be substituted;

(*ii*) in paragraph 3, for the figures "11,265", "13,520", "15,766", "18,022", "20,280" and "22,533", the figures "16,898", "20,280", "23,649", "27,033", "30,420" and "33,799" shall respectively be substituted;

(*c*) in Part III,—

(*i*) in paragraph 2,—

(*A*) in clause (*b*), for the letters and figures "Rs. 5,200", the letters and figures "Rs. 7,800" shall be substituted;

(*B*) in the proviso, for the letters and figures "Rs. 1,80,000" and "Rs. 1,56,000", the letters and figures "Rs. 2,70,000" and "Rs. 2,34,000" shall respectively be substituted.

CHAPTER III

AMENDMENT OF THE SUPREME COURT JUDGES (SALARIES AND CONDITIONS OF SERVICE) ACT, 1958

6. In section 13 of the Supreme Court Judges (Salaries and Conditions of Service) Act, 1958 (hereinafter referred to as the Supreme Court Judges Act), clause (*a*) shall be omitted. Amendment of section 13.

41 of 1958.

7. After section 13 of the Supreme Court Judges Act, the following section shall be inserted, namely:— Insertion of new section 13A.

Benefit of added years of service.

"13A. Subject to the provisions of this Act, a period of ten years shall be added to the service of a Judge for the purposes of his pension, who qualified for appointment as such judge under sub-clause (*b*) of clause (3) of article 124 of the Constitution.".

Amendment of section 16A.

8. In the Supreme Court Judges Act, in section 16A, in sub-section (*1*),—

(*i*) in clause (*a*),—

(*A*) after the words "family pension calculated at the rate of fifty per cent of his salary", the words "plus fifty per cent of his dearness pay" shall be inserted;

(*B*) after the words "and thereafter at the rate of thirty per cent of his salary", the words "plus thirty per cent of his dearness pay" shall be inserted;

(*ii*) in clause (*b*), after the words "family pension shall be thirty per cent of his salary", the words "plus thirty per cent of his dearness pay" shall be inserted.

Amendment of section 23.

9. In section 23 of the Supreme Court Judges Act, in sub-section (*1A*), for the words "of ten thousand rupees", the words "equivalent to an amount of thirty per cent of the salary plus thirty per cent of the dearness pay" shall be substituted.

Amendment of section 23B.

10. In section 23B of the Supreme Court Judges Act, for the words "four thousand" and "three thousand", the words "ten thousand" and "seven thousand five hundred" shall respectively be substituted.

Amendment of the Schedule.

11. In the Schedule to the Supreme Court Judges Act,—

(*a*) in Part I,—

(*i*) in paragraph 2,—

(*A*) the words "and who has completed not less than seven years of service for pension as a Judge in India" shall be omitted;

(*B*) in clause (*b*), for the letters and figures "Rs. 4,020", "Rs. 1,21,880" and "Rs. 10,240", the letters and figures "Rs. 6,030", "Rs. 1,82,820" and "Rs. 15,360" shall respectively be substituted;

(*C*) in the proviso, for the letters and figures "Rs. 1,98,000", the letters and figures "Rs. 2,97,000" shall be substituted;

(*ii*) in paragraph 3,—

(*A*) the words "and who has completed not less than seven years of service for pension as a Judge in India" shall be omitted;

(*B*) in the proviso, for the letters and figures "Rs. 1,80,000", the letters and figures "Rs. 2,70,000" shall be substituted;

(iii) Paragraph 5 shall be omitted.

(*b*) in Part II,—

(*i*) in paragraph 2,—

(*A*) in clause (*b*), for the letters and figures "Rs. 11,265", the letters and figures "Rs. 16,898" shall be substituted;

(*B*) in the proviso, for the letters and figures "Rs. 1,98,000" and "Rs. 1,80,000", the letters and figures "Rs. 2,97,000" and "Rs. 2,70,000" shall respectively be substituted;

(*c*) in Part III,—

(*i*) in paragraph 2,—

(*A*) in clause (*b*), for the letters and figures "Rs. 5,200", the letters and figures "Rs. 7,800" shall be substituted;

(*B*) in the proviso, for the letters and figures "Rs. 1,98,000" and "Rs. 1,80,000", the letters and figures "Rs. 2,97,000" and "Rs. 2,70,000" shall respectively be substituted;

THE RAILWAYS (AMENDMENT) ACT, 2005

No. 47 OF 2005

[15*th September*, 2005.]

An Act further to amend the Railways Act, 1989.

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

1. (*1*) This Act may be called the Railways (Amendment) Act, 2005. Short title and commencement.

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

24 of 1989. **2.** In section 2 of the Railways Act, 1989 (hereinafter referred to as the principal Act),— Amendment of section 2.

(*a*) after clause (*1*), the following clause shall be inserted, namely:—

'(*1A*) "Authority" means the Rail Land Development Authority constituted under section 4A;';

(*b*) after clause (*32*), the following clause shall be inserted, namely:—

'(*32A*) "railway land" means any land in which a Government railway has any right, title or interest;'.

3. After Chapter II of the principal Act, the following Chapter shall be inserted, namely:— Insertion of new Chapter IIA.

"CHAPTER IIA

RAIL LAND DEVELOPMENT AUTHORITY

4A. The Central Government may, by notification, establish an authority to be called the Rail Land Development Authority to exercise the powers and discharge the functions conferred on it by or under this Act. Establishment of Railway Land Development Authority.

4B. (*1*) The Authority shall consist of a Chairman, Vice-Chairman and not more than four other members. Composition of Authority.

(*2*) The Member Engineering, Railway Board shall be the Chairman, *ex officio*, of the Authority.

(*3*) The Vice-Chairman and three other members shall be appointed by the Central Government from amongst persons who are or have been working in the Civil Engineering, Finance and Traffic disciplines of any railway administration and having adequate experience in the relevant discipline as the Central Government may consider necessary.

(*4*) The Central Government shall also appoint a member who shall be a person from outside the railway administration and having adequate experience in such field as it may consider necessary.

Terms and conditions of appointment of Vice-Chairman and other Members.

4C. The terms and conditions of appointment of the Vice-Chairman and the other Members of the Authority, other than the Chairman, and the manner of filling casual vacancies among them shall be such as may be prescribed.

Functions of Authority.

4D. (*1*) The Authority shall discharge such functions and exercise such powers of the Central Government in relation to the development of railway land and as are specifically assigned to it by the Central Government.

(*2*) In particular, and without prejudice to the generality of the foregoing power, the Central Government may assign to the Authority all or any of the following functions, namely:—

(*i*) to prepare scheme or schemes for use of railway land in conformity with the provisions of this Act;

(*ii*) to develop railway land for commercial use as may be entrusted by the Central Government for the purpose of generating revenue by non-tariff measures;

(*iii*) to develop and provide consultancy, construction or management services and undertake operation in India in relation to the development of land and property;

(*iv*) to carry out any other work or function as may be entrusted to it by the Central Government, by order in writing.

Powers of Authority to enter into agreements and execute contracts.

4E. Subject to such directions as may be given to it by the Central Government, the Authority shall be empowered to enter into agreements on behalf of the Central Government and execute contracts.

Procedure of transaction of business of Authority.

4F. The Authority shall have power to regulate, by means of regulations made by it, its own procedure (including quorum at its meetings) and the conduct of all business to be transacted by it, the constitution of Committees and Sub-Committees of Members and the delegation to them any of the powers (excluding the power to make regulations under this Chapter) and to perform duties of the Authority.

Appointment of officers and other employees of Authority.

4G. (*1*) For the purpose of enabling it efficiently to discharge its functions under this Act, the Central Government shall provide the Authority with such officers and other employees, and the Authority shall, subject to the rules as may be made by the Central Government in this behalf, appoint, whether on deputation or otherwise, such number of officers and other employees as it may deem necessary.

(*2*) The salaries and allowances payable to, and the other terms and conditions of service of, the officers and other employees appointed for the purpose of the Authority, shall be such as may be prescribed.

4H. The salaries and allowances payable to the Vice-Chairman and other Members of the Authority and the administrative expenses including the salaries, allowances and pensions payable to the officers and other employees of the Authority shall be defrayed out of the Consolidated Fund of India.

Salaries, allowances, etc., to be defrayed out of Consolidated Fund of India.

4-I. *(1)* The Authority may, with the previous approval of the Central Government, make regulations, consistent with this Act and the rules made thereunder, for carrying out the provisions of this Chapter.

Power of Authority to make regulations.

(2) Every regulation made by the Authority under this Chapter 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 regulation or both Houses agree that the regulation should not be made, the regulation 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 regulation.".

4. In section 11 of the principal Act, after clause *(d)*, the following clause shall be inserted, namely:—

Amendment of section 11.

"*(da)* developing any railway land for commercial use;".

THE PUNJAB GENERAL SALES TAX (AS IN FORCE IN THE UNION TERRITORY OF CHANDIGARH) REPEAL ACT, 2005

No. 48 OF 2005

[14*th December*, 2005.]

An Act to repeal the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh.

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

Short title.

1. (*1*) This Act may be called the Punjab General Sales Tax (As in force in the Union territory of Chandigarh) Repeal Act, 2005.

Repeal of Punjab Act 46 of 1948.

2. The Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh, is hereby repealed.

THE NATIONAL TAX TRIBUNAL ACT, 2005

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

CHAPTER II

ESTABLISHMENT OF THE NATIONAL TAX TRIBUNAL

CHAPTER III

JURISDICTION, POWERS AND FUNCTIONS OF NATIONAL TAX TRIBUNAL

CHAPTER IV

MISCELLANEOUS

THE NATIONAL TAX TRIBUNAL ACT, 2005

No. 49 OF 2005

[20*th December*, 2005.]

An Act to provide for the adjudication by the National Tax Tribunal of disputes with respect to levy, assessment, collection and enforcement of direct taxes and also to provide for the adjudication by that Tribunal of disputes with respect to the determination of the rates of duties of customs and central excise on goods and the valuation of goods for the purposes of assessment of such duties as well as in matters relating to levy of tax on service, in pursuance of article 323B of the Constitution and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the National Tax Tribunal Act, 2005.

(*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:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "Bench" means a Bench of the National Tax Tribunal;

(*b*) "Board of Direct Taxes" means the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963; 54 of 1963.

(*c*) "Board of Excise and Customs" means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963; 54 of 1963.

(*d*) "Central Excise Act" means the Central Excise Act, 1944; 1 of 1944.

(*e*) "Central Excise Tariff Act" means the Central Excise Tariff Act, 1985; 5 of 1986.

(*f*) "Chairperson" means the Chairperson of the National Tax Tribunal;

(g) "Companies (Profits) Surtax Act" means the Companies (Profits) Surtax Act, 1964;

7 of 1964.

52 of 1962.

(*h*) "Customs Act" means the Customs Act, 1962;

(*i*) "Customs, Excise and Service Tax Appellate Tribunal" means the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962;

52 of 1962.

51 of 1975.

(*j*) "Customs Tariff Act" means the Customs Tariff Act, 1975;

35 of 1987.

(*k*) "Expenditure-tax Act" means the Expenditure-tax Act, 1987;

18 of 1958.

(*l*) "Gift-tax Act" means the Gift-tax Act, 1958;

43 of 1961.

(*m*) "Income-tax Act" means the Income-tax Act, 1961;

(*n*) "Income-tax Appellate Tribunal" means the Income-tax Appellate Tribunal constituted under section 252 of the Income-tax Act, 1961;

43 of 1961.

45 of 1974.

(*o*) "Interest-tax Act" means the Interest-tax Act, 1974;

(*p*) "law officer" means the Attorney-General for India, the Solicitor General of India or the Additional Solicitor General of India;

(*q*) "Member" means a Member of the National Tax Tribunal and includes the Chairperson;

(*r*) "National Tax Tribunal" means the National Tax Tribunal established under section 3;

(*s*) "notification" means a notification published in the Official Gazette;

(*t*) "prescribed" means prescribed by rules made under this Act;

(*u*) "Supreme Court" means the Supreme Court of India;

27 of 1957.

(*v*) "Wealth-tax Act" means the Wealth-tax Act, 1957;

(*w*) words and expressions used in this Act but not defined herein and defined in the Central Excise Act, the Central Excise Tariff Act, the Customs Act, the Customs Tariff Act (hereinafter referred to as the indirect taxes) or the rules made thereunder or in Chapter V of the Finance Act, 1994 shall have the meanings, respectively, assigned to them in the said Acts or the rules made thereunder;

32 of 1994.

(*x*) words and expressions used in this Act but not defined herein and defined in the Income-tax Act, the Wealth-tax Act, the Gift-tax Act, the Expenditure-tax Act, the Interest-tax Act or the Companies (Profits) Surtax Act (hereinafter referred to as the direct taxes) or the rules made thereunder shall have the meanings, respectively, assigned to them in the said Acts or the rules made thereunder.

CHAPTER II

ESTABLISHMENT OF THE NATIONAL TAX TRIBUNAL

Establishment of National Tax Tribunal.

3. The Central Government shall, by notification in the Official Gazette, establish with effect from such date as may be specified therein, a Tax Tribunal to be known as the National Tax Tribunal to exercise the jurisdiction, powers and authority conferred on such Tribunal by or under this Act.

Composition of National Tax Tribunal.

4. The National Tax Tribunal shall consist of a Chairperson and such number of Members as the Central Government deems fit, to be appointed by that Government, by notification in the Official Gazette.

Constitution and jurisdiction of Benches.

5. (*1*) The jurisdiction of the National Tax Tribunal may be exercised by the Benches thereof to be constituted by the Chairperson.

(*2*) The Benches of the National Tax Tribunal shall ordinarily sit at any place in the National Capital Territory of Delhi or such other places as the Central Government may, in consultation with the Chairperson, notify:

Provided that the Chairperson may for adequate reasons permit a Bench to hold its temporary sitting for a period not exceeding fifteen days at a place other than its ordinary place of seat.

(*3*) The Central Government shall notify the areas in relation to which each Bench of the National Tax Tribunal may exercise its jurisdiction.

(*4*) The Central Government shall determine the number of Benches and each Bench shall consist of two members.

(*5*) The Central Government may in consultation with the Chairperson transfer a Member from headquarters of one Bench in one State to the headquarters of another Bench in another State or to the headquarters of any other Bench within a State.

Qualifications for appointment of Chairperson and other Members.

6. (*1*) The Chairperson of the National Tax Tribunal shall be a person who has been a Judge of the Supreme Court or the Chief Justice of a High Court.

(*2*) A person shall not be qualified for appointment as Member unless he–

(*a*) is, or has been, or is eligible to be, a Judge of a High Court; or

(*b*) is, or has been, a Member of the Income-tax Appellate Tribunal or of the Customs, Excise and Service Tax Appellate Tribunal for at least seven years.

Appointment of Chairperson and other Members.

7. (*1*) Subject to the provisions of sub-section (*2*), the Chairperson and every other Member shall be appointed by the Central Government.

(*2*) The Chairperson and the other Members shall be appointed by the Central Government on the recommendations of a Selection Committee consisting of—

(*a*) the Chief Justice of India or a Judge of the Supreme Court nominated by him;

(*b*) the Secretary in the Ministry of Law and Justice (Department of Legal Affairs);

(*c*) the Secretary in the Ministry of Finance (Department of Revenue).

(3) No appointment of the Chairperson or of any other Member shall be invalidated merely by reason of any vacancy or any defect in the constitution of the Selection Committee.

Terms of office of Chairperson and other Members.

8. The Chairperson and every other Member shall hold office as such for a term of five years from the date on which he enters upon his office but shall be eligible for re-appointment:

Provided that no Chairperson or other Member shall hold office as such after he has attained,—

(a) in the case of Chairperson, the age of sixty-eight years; and

(b) in the case of any other Member, the age of sixty-five years.

Resignation of Chairperson and other Members.

9. The Chairperson or any other Member may, by notice in writing under his hand addressed to the Central Government, resign his office.

Salary and allowances.

10. *(1)* Subject to the provisions of this Act, the salary and allowances and other terms and conditions of the Chairperson shall be the same as applicable to a sitting Judge of the Supreme Court, but no vacation shall be allowed:

Provided that if a person who, immediately before the date of assuming the office as the Chairperson was in receipt of or being eligible so to do, had elected to draw, a pension in respect of any previous service or office held by such person under the Government of the Union or of a State, his salary in respect of service as Chairperson shall be reduced by the amount of that pension.

Explanation.—For the purposes of this sub-section, "vacation" shall have the meaning assigned to it in the Supreme Court Judges (Conditions of Service) Act, 1958. 41 of 1958.

(2) A Member shall draw salary of a High Court Judge and other allowances and the terms and conditions of his service shall be the same as applicable to a Secretary to the Government of India:

Provided that if a person who, immediately before the date of assuming the office as Member was in receipt of, or being eligible so to do, had elected to draw, a pension in respect of any previous service held by such person in connection with the affairs of the Union or of a State, his salary in respect of service as Member shall be reduced to the extent of that pension.

(3) The salary and allowances and other terms and conditions of service of Chairperson or a Member of the Tribunal shall not be varied to his disadvantage after appointment.

Removal and suspension of Chairperson and other Members.

11. *(1)* The Central Government may, in consultation with the Chief Justice of India, remove from office the Chairperson or any Member who—

(a) has been adjudged an insolvent; or

(b) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or

(c) has become physically or mentally incapable of acting as such Chairperson or Member of the National Tax Tribunal; or

(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as the Chairperson or a Member of the National Tax Tribunal; or

(e) has so abused his position as to render his continuance in office prejudicial to the public interest.

(*2*) The Chairperson or any other Member shall not be removed from his office except by an order made by the Central Government on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court in which such Chairperson or Member had been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges.

(*3*) The Central Government may suspend from office the Chairperson or any other Member in respect of whom a reference of conducting an inquiry has been made to the Judge of the Supreme Court under sub-section (*2*) until the Central Government has passed orders on receipt of the report of the Judge of the Supreme Court on such reference.

(*4*) The Central Government may, by rules, regulate the procedure for the investigation of misbehaviour or incapacity of the Chairperson or a Member referred to in sub-section (*2*).

Officers and employees of National Tax Tribunal.

12. (*1*) The Central Government shall provide the National Tax Tribunal with such officers and employees as it may deem fit.

(*2*) The salaries and allowances and other conditions of service of officers and employees of the National Tax Tribunal shall be such as may be prescribed.

(*3*) The officers and employees of the National Tax Tribunal shall discharge their functions under the general superintendence of the Chairperson.

(*4*) The officers and the other employees shall be appointed on the recommendations of a Selection Committee constituted by the Central Government.

Appearance before National Tax Tribunal.

13. (*1*) A party to an appeal other than Government may either appear in person or authorise one or more chartered accountants or legal practitioners or any person duly authorised by him or it to present his or its case before the National Tax Tribunal.

(*2*) The Government may authorise one or more legal practitioners or any of its officers to present its case before the National Tax Tribunal.

Explanation.—For the purposes of this section,—

(*a*) "chartered accountant" means a chartered accountant as defined in clause (*b*) of sub-section (*1*) of section 2 of the Chartered Accountants Act, 1949 and who has obtained a certificate of practice under sub-section (*1*) of section 6 of that Act; 38 of 1949.

(*b*) "legal practitioner" means an advocate, a *vakil* or any attorney of any High Court, and includes a pleader in practice.

Member to act as Chairperson or to discharge his functions in certain circumstances.

14. (*1*) In the event of any vacancy in the office of the Chairperson by reason of his death, resignation or otherwise, the Central Government may designate the senior-most Member to act as the Chairperson until the day on which a Chairperson, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office.

(*2*) When the Chairperson is unable to discharge his functions owing to absence, illness or any other cause, the Central Government may authorise the senior-most Member to discharge the functions of the Chairperson until the date on which the Chairperson resumes his duties.

(*3*) The senior-most member designated to act under sub-section (*1*) or to discharge functions of the Chairperson under sub-section (*2*), of the Chairperson shall continue to draw salary and allowances of a Member.

CHAPTER III

JURISDICTION, POWERS AND FUNCTIONS OF NATIONAL TAX TRIBUNAL

Appeal to National Tax Tribunal.

15. (*1*) An appeal shall lie to the National Tax Tribunal from every order passed in appeal by the Income-tax Appellate Tribunal and the Customs, Excise and Service Tax Appellate Tribunal, if the National Tax Tribunal is satisfied that the case involves a substantial question of law.

(*2*) The Chief Commissioner or the Commissioner of Income-tax or the Chief Commissioner or Commissioner of Customs and Central Excise, as the case may be, or an assessee aggrieved by any order passed by the Income-tax Appellate Tribunal or any person aggrieved by any order passed by the Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to as aggrieved person), may file an appeal to the National Tax Tribunal and such appeal under this sub-section shall—

(*a*) be filed within one hundred and twenty days from the date on which the order appealed against is received by the assessee or the aggrieved person or the Chief Commissioner or Commissioner, as the case may be;

(*b*) be in the form of a memorandum of appeal precisely stating therein the substantial question of law involved; and

(*c*) be accompanied by such fees as may be prescribed:

Provided that separate form of memorandum of appeal shall be filed for matters involving direct and indirect taxes:

Provided further that the National Tax Tribunal may entertain the appeal within sixty days after the expiry of the said period of one hundred and twenty days, if it is satisfied that the appellant was prevented by sufficient cause from preferring an appeal in time.

(*3*) Where an appeal is admitted under sub-section (*1*), the National Tax Tribunal—

(*a*) shall formulate the question of law for hearing the appeal; and

(*b*) may also determine any relevant issue in connection with the question so formulated—

(*i*) which has not been so determined by the Income-tax Appellate Tribunal or by the Customs, Excise and Service Tax Appellate Tribunal; or

(*ii*) which has been wrongly determined by the Income-tax Appellate Tribunal or by the Customs, Excise and Service Tax Appellate Tribunal,

and shall decide the question of law so formulated and the other relevant issue so determined and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(*4*) Where in any appeal under this section, the decision of the Income-tax Appellate Tribunal or the Customs, Excise and Service Tax Appellate Tribunal involves the payment of any tax or duties, the assessee or the aggrieved person, as the case may be, shall not be allowed to prefer such appeal unless he deposits at least twenty-five per cent. of such tax or duty payable on the basis of the order appealed against:

Provided that where in a particular case the National Tax Tribunal is of the opinion that the deposit of tax or duty under this sub-section would cause undue hardship to such person, it may dispense with such deposit subject to such conditions as it may deem fit to impose so as to safeguard the interest of revenue.

Procedure and powers of National Tax Tribunal.

16. (*1*) The National Tax Tribunal shall not be bound by the procedure laid down by the Code of Civil Procedure, 1908 but shall be guided by the principles of natural justice. 5 of 1908.

(*2*) Subject to the other provisions of this Act, the National Tax Tribunal shall have powers to regulate its own procedure.

(*3*) The National Tax Tribunal shall have, for the purposes of discharging its functions under this Act, the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 while trying a suit, in respect of the following matters, namely:— 5 of 1908.

(*a*) requiring the discovery and production of books of account and other documents;

(*b*) subject to the provisions of sections 123 and 124 of the Indian Evidence Act, 1872, requisitioning any public record or document or a copy of such record or document, from any office; 1 of 1872.

(*c*) dismissing an appeal for default or deciding it, *ex parte;*

(*d*) setting aside any order of dismissal of any appeal for default or any order passed by it, *ex parte;*

(*e*) rectifying any mistake or error apparent on the face of record; and

(*f*) any other matter which may be prescribed.

(*4*) All proceedings before the National Tax Tribunal shall be deemed to be judicial proceedings within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code and the National Tax Tribunal shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973. 45 of 1860. 2 of 1974.

Finality of orders of National Tax Tribunal.

17. Any order passed by the National Tax Tribunal shall be final and shall be given effect to accordingly and no civil court shall have or be entitled to exercise any jurisdiction, power or authority with respect to any of the matters falling within the jurisdiction of the National Tax Tribunal.

Decision by majority.

18. If the Members of a Bench consisting of two Members differ in opinion on any point, they shall state the point or points on which they differ, and make a reference to the Chairperson, who shall hear the point or points himself or nominate any other Member for such hearing and such point or points shall be decided according to the opinion of the majority, who have heard the case including those who first heard it.

Special Bench.

19. Where a judgment pronounced on a question of law by a Bench subsequently comes up for hearing before any Bench, and the latter Bench is of the opinion that the question of law requires reconsideration, then the latter Bench shall make a reference to the Chairperson to constitute a Special Bench consisting of five Members to hear and decide such question of law.

Interim order.

20. Notwithstanding anything contained in any other provisions of this Act or any other law for the time being in force, no interim order (whether by way of injunction or stay or otherwise) shall be made in relation to any appeal under this Act, unless—

(*a*) copies of such appeal and all documents in support of the plea for such interim order are furnished to the party against whom the appeal is preferred; and

(*b*) opportunity is given to such party to be heard in the matter.

Power to punish for contempt.

21. The National Tax Tribunal shall have and exercise the same jurisdiction, powers and authority in respect of contempt of itself as the High Court has and may exercise such power or authority, for this purpose under the provisions of the Contempt of Courts Act, 1971, which shall have effect subject to the modification that— 70 of 1971.

(*a*) any reference therein to a High Court shall be construed as including a reference to the National Tax Tribunal;

(*b*) any reference to the Advocate General in section 15 of the said Act shall be construed as a reference to such law officer as the Central Government may specify in this behalf:

Provided that such matters shall be heard by a Special Bench consisting of five Members constituted by the Chairperson.

Order of National Tax Tribunal.

22. The National Tax Tribunal may, after giving the parties to any proceedings before it, an opportunity of being heard, pass such orders thereon as it thinks fit.

Transfer of pending cases from High Court.

23. (*1*) On and from such date as the Central Government may, by notification, specify, all matters and proceedings including appeals and references under the direct taxes and indirect taxes pending before any High Court immediately before that date shall stand transferred to the National Tax Tribunal.

(*2*) Where any matter or proceeding including appeals and references stand transferred from the High Court to the National Tax Tribunal under sub-section (*1*),—

(*a*) the High Court shall, as soon as may be after such transfer, forward the records pertaining to such matter or proceeding to the National Tax Tribunal;

(*b*) the National Tax Tribunal shall, on receipt of such records, proceed to deal with such matter or proceeding from the stage at which it is transferred or from an earlier stage or *de novo* as it may deem fit;

(*c*) the Chairperson shall constitute a Bench consisting of such number of Members as he deems fit for hearing cases transferred under this section.

Appeal to Supreme Court.

24. Any person including any department of the Government aggrieved by any decision or order of the National Tax Tribunal may file an appeal to the Supreme Court within sixty days from the date of communication of the decision or order of the National Tax Tribunal to him:

Provided that the Supreme Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the said period, allow it to be filed within such time as it may deem fit.

CHAPTER IV

MISCELLANEOUS

Members, etc., to be public servants.

25. The Chairperson, Members and other officers and employees of the National Tax Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

Protection of action taken in good faith.

26. No suit, prosecution or other legal proceedings shall lie against the National Tax Tribunal or its Chairperson, Member, officer or other employee in the discharge of any function for any loss or damage caused or likely to be caused by any act which is, in good faith, done or intended to be done in the discharge of any function under this Act.

Power to remove difficulties.

27. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the commencement of this Act.

(*2*) Every order made under this section shall, as soon as may be, after it is made, be laid before each House of Parliament.

Power to make rules.

28. (*1*) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(*2*) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the procedure under sub-section (*4*) of section 11 for the investigation of charges of misbehaviour or incapacity against the Chairperson or other Members;

(*b*) the salaries and allowances and other conditions of service of officers and other employees of the National Tax Tribunal under sub-section (*2*) of section 12;

(*c*) the amount of fees payable under clause (*c*) of sub-section (*2*) of section 15;

(*d*) the other matters in respect of which the National Tax Tribunal may exercise the powers of a civil court under clause (*f*) of sub-section (*3*) of section 16;

(*e*) any other matter which may be prescribed or in respect of which rules are required to be made by the Central Government.

Laying of rules before Parliament.

29. Every rule made under this Act by the Central Government 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.

Consequential amendments.

30. On and from such date as the Central Government may, by notification, specify, the enactments mentioned in the Schedule shall stand amended in the manner specified therein.

THE SCHEDULE

(*See* section 30)

AMENDMENT OF CERTAIN ENACTMENTS

PART I

AMENDMENTS TO THE INCOME-TAX ACT, 1961

(43 OF 1961)

1. In section 2, after clause (*29C*), the following clause shall be inserted, namely:—

'(*29D*) "National Tax Tribunal" means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005;'.

2. In Chapter XX,—

(*i*) in section 254, in sub-section (*4*), for the words, figures and letter "Save as provided in section 256 or section 260A", the words and figures "Save as provided in the National Tax Tribunal Act, 2005" shall be substituted;

(*ii*) sub-heading "*C.—Reference to High Court*" and sections 256, 258 and 259 shall be omitted;

(*iii*) for section 260, the following section shall be substituted, namely:—

Effect to the decisions of Supreme Court and of the National Tax Tribunal.

"260. (*1*) The Supreme Court upon hearing any reference made to it by the Appellate Tribunal under section 257 shall decide the question of law raised therein, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and a copy of the judgment shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case conforming to such judgment.

(*2*) Where the National Tax Tribunal delivers a judgment in an appeal filed before it or in any matter transferred to it under the National Tax Tribunal Act, 2005, effect shall be given to the order of that Tribunal by the assessing officer on the basis of certified copy of the judgment.

(*3*) The cost of any reference to the Supreme Court which shall not include the fee for making the reference shall be at the discretion of the Court.";

(*iv*) in section 260A, in sub-section (*1*), after the words "order passed in appeal by the Appellate Tribunal", the words "before the date of establishment of the National Tax Tribunal" shall be inserted;

(*v*) in section 261, after the words "any judgment of the High Court delivered", the words "before the establishment of the National Tax Tribunal" shall be inserted;

(*vi*) in section 263, in sub-section (*3*), after the words "the Appellate Tribunal,", the words "National Tax Tribunal," shall be inserted;

(*vii*) in section 264, in sub-section (*7*), after the words "the Appellate Tribunal,", the words "National Tax Tribunal," shall be inserted.

PART II

AMENDMENTS TO THE WEALTH-TAX ACT, 1957

(27 OF 1957)

1. In section 2, after clause (*1c*), the following clause shall be inserted, namely:–

'(*1d*) "National Tax Tribunal" means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005;'.

2. In section 25, in sub-section (*4*), after the words "Appellate Tribunal," the words "National Tax Tribunal" shall be inserted.

3. In section 27A,—

(*i*) in sub-section (*1*), after the words and figures "file on or after the 1st day of October, 1998", the words "but before the date of establishment of the National Tax Tribunal" shall be inserted;

(*ii*) in sub-section (*2*), after the words "An appeal shall lie to the High Court", the words "before the date of establishment of the National Tax Tribunal" shall be inserted.

4. In section 29, in sub-section (*1*), after the words "any judgment of the High Court delivered", the words "before the date of establishment of the National Tax Tribunal" shall be inserted.

5. In section 29A, after the words "preferred to the Supreme Court", the words and figures "under this Act before the commencement of the National Tax Tribunal Act, 2005" shall be inserted.

PART III

AMENDMENTS TO THE EXPENDITURE-TAX ACT, 1987

(35 OF 1987)

1. In section 13, in sub-section (*4*), for the words "or any order of a High Court", the words "or any order of the National Tax Tribunal or of a High Court" shall be substituted.

2. In section 21, in sub-section (*7*), after the words "Appellate Tribunal,", the words "the National Tax Tribunal," shall be inserted.

PART IV

AMENDMENTS TO THE INTEREST-TAX ACT, 1974

(45 OF 1974)

1. In section 19, in sub-section (*3*), after the words "the Appellate Tribunal", the words "the National Tax Tribunal" shall be inserted.

2. In section 20, in sub-section (*7*), for the words "Appellate Tribunal, the High Court or the Supreme Court", the words "Appellate Tribunal, the National Tax Tribunal, the High Court or the Supreme Court" shall be substituted.

PART V

AMENDMENT TO THE FINANCE (NO. 2) ACT, 1998

(21 OF 1998)

In section 76, in sub-section (*1*), the words, figures, letter and brackets "sections 23, 23A, 24, 25, 28 and 29 of the Wealth-tax Act as amended and section 27A as inserted by the Finance (No. 2) Act, 1998", the words, figures and letter "sections 23, 23A, 24 and 25 of the Wealth-tax Act" shall be substituted.

PART VI

AMENDMENTS TO THE CUSTOMS ACT, 1962

(52 OF 1962)

1. In section 2, after clause (*30*), the following clause shall be inserted, namely:—

'(*30A*) "National Tax Tribunal" means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005,'.

2. In section 27, in sub-section (*3*), after the words "Appellate Tribunal", the words ", the National Tax Tribunal" shall be inserted.

3. In section 27A, in the *Explanation*, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

4. In section 28AA, in *Explanations* 1 and 2, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

5. In section 28AB, in *Explanations* 1 and 2, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

6. In section 28B, in sub-section (*1*), after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

7. Sections 130,130A, 130B, 130C and 130D shall be omitted.

8. In section 130E, in clause (*b*), after the words "any order passed", the words "before the establishment of the National Tax Tribunal" shall be inserted.

9. In section 131, after the words "an appeal has been preferred to the Supreme Court", the words and figure "under this Act before the commencement of the National Tax Tribunal Act, 2005" shall be inserted.

10. In section 131C, clause (*b*) shall be omitted.

PART VII

AMENDMENTS TO THE CENTRAL EXCISE ACT, 1944

(1 OF 1944)

1. In section 2, after clause (*f*), the following clause shall be inserted, namely:—

'(*ff*) "National Tax Tribunal" means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005;'.

2. In section 11AA, in *Explanations* 1 and 2, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

3. In section 11AB, in *Explanations* 1 and 2, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

4. In section 11BB, in the *Explanation*, after the words "Appellate Tribunal", the words ", National Tax Tribunal" shall be inserted.

5. In section 35C, in sub-section (*4*), for the words, figures and letters "Save as provided in section 35G or section 35L", the words and figures "Save as provided in the National Tax Tribunal Act, 2005" shall be substituted.

6. Sections 35G, 35H, 35-I and 35J shall be omitted.

7. In section 35K,—

(*i*) in sub-section (*1*), the words "High Court or the" shall be omitted;

(*ii*) in sub-section (*2*),—

(*a*) the words "the High Court or" occurring at both the places shall be omitted;

(*b*) the words "as the case may be," shall be omitted.

8. In section 35L, in clause (*b*), after the words "any order passed", the words "before the establishment of the National Tax Tribunal" shall be inserted.

9. In section 35N, after the words "an appeal has been preferred to the Supreme Court", the words and figures "under this Act before the commencement of the National Tax Tribunal Act, 2005" shall be inserted.

THE STATE EMBLEM OF INDIA (PROHIBITION OF IMPROPER USE) ACT, 2005

No. 50 OF 2005

[20*th December*, 2005.]

An Act to prohibit the improper use of State Emblem of India for professional and commerical purposes and for matters connected therewith or incidental thereto.

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

Short title, extent, application and commencement.

1. (*1*) This Act may be called the State Emblem of India (Prohibition of Improper Use) Act, 2005.

(*2*) It extends to the whole of India, and also applies to citizens of India ouside India.

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

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "competent authority" means any authority competent under any law for the time being in force to register any company, firm, other body of persons or any trade mark or design or to grant a patent;

(*b*) "emblem" means the State Emblem of India as described and specified in the Schedule to be used as an official seal of the Government.

Prohibition of improper use of emblem.

3. Notwithstanding anything contained in any other law for the time being in force, no person shall use the emblem or any colourable imitation thereof in any manner which tends to create an impression that it relates to the Government or that it is an offical document of the Central Government or, as the case may be, the State Government, without the previous permission of the Central Government or of such officer of that Government as may be authorised by it in this behalf.

Explanation.— For the purposes of this section, "person" includes a former functionary of the Central Government or the State Governments.

4. No person shall use the emblem for the purpose of any trade, business, calling or profession or in the title of any patent, or in any trade mark or design, except in such cases and under such conditions as may be prescribed.

Prohibition of use of emblem for wrongful gain.

5. (*1*) Notwithstanding anything contained in any other law for the time being in force, no competent authority shall,—

Prohibition of registration of certain companies, etc.

(*a*) register a trade mark or design which bears the emblem, or

(*b*) grant a patent in respect of an invention which bears a title containing the emblem.

(*2*) If any question arises before a competent authority whether any emblem is an emblem specified in the Schedule or a colourable imitation thereof, the competent authority shall refer the question to the Central Government and the decision of the Central Government thereon shall be final.

6. (*1*) The Central Government may make such provision by rules as appears to it to be necessary, to regulate the use of the emblem in official seal that is used in offices of the Central Government and the State Governments and their organisations inclulding diplomatic missions abroad, subject to such restrictions and conditions as may be prescribed.

General powers of Central Government to regulate use of emblem.

(*2*) Subject to the provisions of this Act, the Central Government shall have powers—

(*a*) to notify the use of emblem on stationery, the method of printing or embossing it on demi-official stationery by the constitutional authorities, Ministers, Members of Parliament, Members of Legislative Assemblies, officers of the Central Government and the State Governments;

(*b*) to specify the design of the official seal consisting of the emblem;

(*c*) to restrict the dispaly of emblem on vehicles of constitutional authorities, foreign dignitaries, Ministers of the Central Government and the State Governments;

(*d*) to provide for guidelines for display of emblem on public buildings in India, the diplomatic missions and on the buildings occupied by India's consulates abroad;

(*e*) to specify conditions for the use of emblem for various other purposes including the use for educational purposes and the armed forces personnel;

(*f*) to do all such things (including the specification of design of the emblem and its use in the manner whatsoever) as the Central Government considers necessary or expedient for the exercise of the foregoing powers.

7. (*1*) Any person who contravenes the provisions of section 3 shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to five thousand rupees, or with both, or if having been previously convicted of an offence under this section, is again convicted of any such offence, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which shall not be less than six months, which may extend to two years and with fine which may extend to five thousand rupees.

Penalty.

(*2*) Any person who contravenes the provisions of section 4 for any wrongful gain shall be punishable for such offence with imprisonment for a term which shall not be less than six months, which may extend to two years and with fine which may extend to five thousand rupees.

Previous sanction for prosecution.

8. No prosecution for any offence punishable under this Act shall be instituted, except with the previous sanction of the Central Government or of any officer authorised in this behalf by general or special order of the Central Government.

Savings.

9. Nothing in this Act shall exempt any person from any suit or other proceedings which might be brought against him under any other law for the time being in force.

Act to have overriding effect.

10. The provisions of this Act or any rule made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other enactment or instrument having effect by virtue of such enactment.

Power to make rules.

11. (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(*a*) cases and conditions regulating the use of emblem under section 4;

(*b*) making rules to regulate the use of the emblem in official seal of the Government and specifying restrictions and conditions relating thereto under sub-section (*1*) of section 6;

(*c*) the use of emblem on stationery, design of official seal consisting of emblem and other matters under sub-section (*2*) of section 6;

(*d*) authorising officer by general or special order for giving previous sanction for instituting prosecution under section 8; and

(*e*) any other matter which is required to be, or may be, prescribed.

(*3*) Every rule made under this section 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.

THE SCHEDULE

[*See* section 2(*b*)]

STATE EMBLEM OF INDIA

DESCRIPTION AND DESIGN

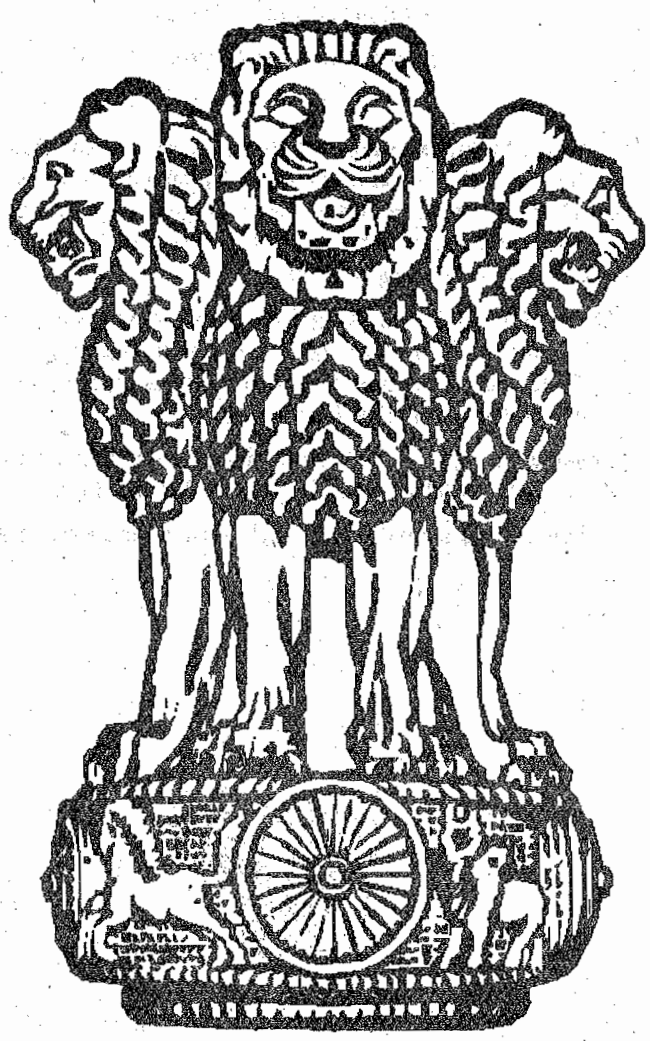
The State Emblem of India is an adaptation from the Sarnath Lion Capital of Asoka which is preserved in the Sarnath Museum. The Lion Capital has four lions mounted back to back on a circular abacus. The frieze of the abacus is adorned with sculptures in high relief of an elephant, a galloping horse, a bull and a lion separated by intervening Dharma Chakras. The abacus rests on a bell-shaped lotus.

The profile of the Lion Capital showing three lions mounted on the abacus with a Dharma Chakra in the centre, a bull on the right and a galloping horse on the left, and outlines of Dharma Chakras on the extreme right and left has been adopted as the State Emblem of India. The bell-shaped lotus has been omitted.

The motto "Satyameva Jayate"—Truth alone triumphs—written in Devanagari script below the profile of the Lion Capital is part of the State Emblem of India.

The State Emblem of India shall conform to the designs as set out in Appendix I or Appendix II.

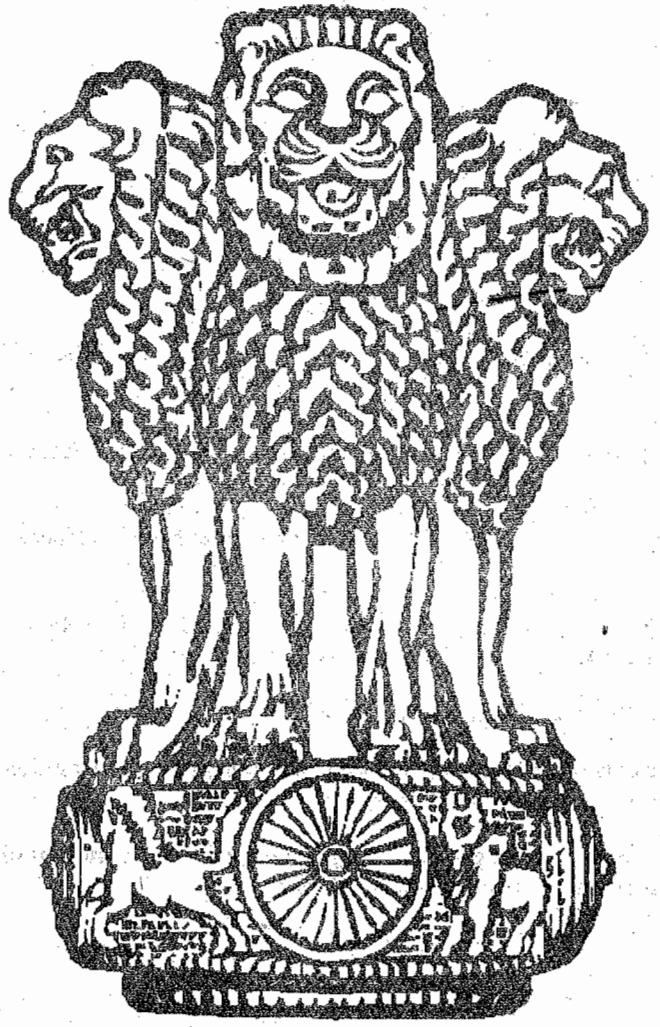
APPENDIX I



सत्यमेव जयते

Note.— This design is in simplified form and meant for reproduction in small sizes, such as for use in stationery, seals and die-printing.

APPENDIX II



सत्यमेव जयते

Note.— This design is more detailed and meant for reproduction in bigger sizes.

THE PREVENTION OF INSULTS TO NATIONAL HONOUR (AMENDMENT) ACT, 2005

No. 51 OF 2005

[20*th December*, 2005.]

An Act further to amend the prevention of Insults to National Honour Act, 1971.

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

Short title.

1. This Act may be called the Prevention of Insults to National Honour (Amendment) Act, 2005.

Amendment of section 2 of Act 69 of 1971.

2. In the Prevention of Insults to National Honour Act, 1971, in section 2, in *Explanation* 4, for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) using the Indian National Flag,—

(*i*) as a portion of costume, uniform or accessory of any description which is worn below the waist of any person; or

(*ii*) by embroidering or printing it on cushions, handkerchiefs, napkins, undergarments or any dress material; or."

THE APPROPRIATION (RAILWAYS) NO. 5 ACT, 2005

No. 52 OF 2005

[*20th December*, 2005.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2005-06 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) No. 5 Act, 2005. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two hundred crore and sixty-six thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2005-06, in respect of the services relating to Railways specified in column 2 of the Schedule. Issue of Rs. 200,00,66,000 out of the Consolidated Fund of India for the financial year 2005-06.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* Sections 2 and 3)

1	2	3		
		Sums not exceeding		
No. of Vote.	Services and Purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
2	Miscellaneous Expenditure (General).....	1,000	..	1,000
16	Assets—Acquisition, Construction and Replacement—			
	Other Expenditure			
	Capital	200,00,05,000	..	200,00,05,000
	Railway Funds	50,000	..	50,000
	Railway Safety Fund.....	10,000	..	10,000
	TOTAL	200,00,66,000	..	200,00,66,000

THE DISASTER MANAGEMENT ACT, 2005

ARRANGEMENT OF SECTIONS

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PRELIMINARY

SECTIONS

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SECTIONS

CHAPTER XI

MISCELLANEOUS

THE DISASTER MANAGEMENT ACT, 2005

No. 53 OF 2005

[23rd *December*, 2005.]

An Act to provide for the effective management of disasters and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the Disaster Management Act, 2005.

(*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; and different dates may be appointed for different provisions of this Act and for different States, and any reference to commencement in any provision of this Act in relation to any State shall be construed as a reference to the commencement of that provision in that State.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "affected area" means an area or part of the country affected by a disaster;

(*b*) "capacity-building" includes—

(*i*) identification of existing resources and resources to be acquired or created;

(*ii*) acquiring or creating resources identified under sub-clause (*i*);

(*iii*) organisation and training of personnel and coordination of such training for effective management of disasters;

(*c*) "Central Government" means the Ministry or Department of the Government of India having administrative control of disaster management;

(*d*) "disaster" means a catastrophe, mishap, calamity or grave occurrence in any area, arising from natural or man made causes, or by accident or negligence which results in substantial loss of life or human suffering or damage to, and destruction of, property, or damage to, or degradation of, environment, and is of such a nature or magnitude as to be beyond the coping capacity of the community of the affected area;

(*e*) "disaster management" means a continuous and integrated process of planning, organising, coordinating and implementing measures which are necessary or expedient for—

(*i*) prevention of danger or threat of any disaster;

(*ii*) mitigation or reduction of risk of any disaster or its severity or consequences;

(*iii*) capacity-building;

(*iv*) preparedness to deal with any disaster;

(*v*) prompt response to any threatening disaster situation or disaster;

(*vi*) assessing the severity or magnitude of effects of any disaster;

(*vii*) evacuation, rescue and relief;

(*viii*) rehabilitation and reconstruction;

(*f*) "District Authority" means the District Disaster Management Authority constituted under sub-section (*1*) of section 25;

(*g*) "District Plan" means the plan for disaster management for the district prepared under section 31;

(*h*) "local authority" includes panchayati raj institutions, municipalities, a district board, cantonment board, town planning authority or Zila Parishad or any other body or authority, by whatever name called, for the time being invested by law, for rendering essential services or, with the control and management of civic services, within a specified local area;

(*i*) "mitigation" means measures aimed at reducing the risk, impact or effects of a disaster or threatening disaster situation;

(*j*) "National Authority" means the National Disaster Management Authority established under sub-section (*1*) of section 3;

(*k*) "National Executive Committee" means the Executive Committee of the National Authority constituted under sub-section (*1*) of section 8;

(*l*) "National Plan" means the plan for disaster management for the whole of the country prepared under section 11;

(*m*) "preparedness" means the state of readiness to deal with a threatening disaster situation or disaster and the effects thereof;

(*n*) "prescribed" means prescribed by rules made under this Act;

(*o*) "reconstruction" means construction or restoration of any property after a disaster;

(*p*) "resources" includes manpower, services, materials and provisions;

(*q*) "State Authority" means the State Disaster Management Authority established under sub-section (*1*) of section 14 and includes the Disaster Management Authority for the Union territory constituted under that section;

(*r*) "State Executive Committee" means the Executive Committee of a State Authority constituted under sub-section (*1*) of section 20;

(*s*) "State Government" means the Department of Government of the State having administrative control of disaster management and includes Administrator of the Union territory appointed by the President under article 239 of the Constitution;

(*t*) "State Plan" means the plan for disaster management for the whole of the State prepared under section 23.

CHAPTER II

THE NATIONAL DISASTER MANAGEMENT AUTHORITY

Establishment of National Disaster Management Authority.

3. (*1*) With effect from such date as the Central Government may, by notification in the Official Gazette appoint in this behalf, there shall be established for the purposes of this Act, an authority to be known as the National Disaster Management Authority.

(*2*) The National Authority shall consist of the Chairperson and such number of other members, not exceeding nine, as may be prescribed by the Central Government and, unless the rules otherwise provide, the National Authority shall consist of the following:—

(*a*) the Prime Minister of India, who shall be the Chairperson of the National Authority, *ex officio;*

(*b*) other members, not exceeding nine, to be nominated by the Chairperson of the National Authority.

(*3*) The Chairperson of the National Authority may designate one of the members nominated under clause (*b*) of sub-section (*2*) to be the Vice-Chairperson of the National Authority.

(*4*) The term of office and conditions of service of members of the National Authority shall be such as may be prescribed.

Meetings of National Authority.

4. (*1*) The National Authority shall meet as and when necessary and at such time and place as the Chairperson of the National Authority may think fit.

(*2*) The Chairperson of the National Authority shall preside over the meetings of the National Authority.

(*3*) If for any reason the Chairperson of the National Authority is unable to attend any meeting of the National Authority, the Vice-Chairperson of the National Authority shall preside over the meeting.

Appointment of officers and other employees of the National Authority.

5. The Central Government shall provide the National Authority with such officers, consultants and employees, as it considers necessary for carrying out the functions of the National Authority.

6. (*1*) Subject to the provisions of this Act, the National Authority shall have the responsibility for laying down the policies, plans and guidelines for disaster management for ensuring timely and effective response to disaster. Powers and functions of National Authority.

(*2*) Without prejudice to generality of the provisions contained in sub-section (*1*), the National Authority may—

(*a*) lay down policies on disaster management;

(*b*) approve the National Plan;

(*c*) approve plans prepared by the Ministries or Departments of the Government of India in accordance with the National Plan;

(*d*) lay down guidelines to be followed by the State Authorities in drawing up the State Plan;

(*e*) lay down guidelines to be followed by the different Ministries or Departments of the Government of India for the purpose of integrating the measures for prevention of disaster or the mitigation of its effects in their development plans and projects;

(*f*) coordinate the enforcement and implementation of the policy and plan for disaster management;

(*g*) recommend provision of funds for the purpose of mitigation;

(*h*) provide such support to other countries affected by major disasters as may be determined by the Central Government;

(*i*) take such other measures for the prevention of disaster, or the mitigation, or preparedness and capacity building for dealing with the threatening disaster situation or disaster as it may consider necessary;

(*j*) lay down broad policies and guidelines for the functioning of the National Institute of Disaster Management.

(*3*) The Chairperson of the National Authority shall, in the case of emergency, have power to exercise all or any of the powers of the National Authority but exercise of such powers shall be subject to *ex post facto* ratification by the National Authority.

7. (*1*) The National Authority may constitute an advisory committee consisting of experts in the field of disaster management and having practical experience of disaster management at the national, State or district level to make recommendations on different aspects of disaster management. Constitution of advisory committee by National Authority.

(*2*) The members of the advisory committee shall be paid such allowances as may be prescribed by the Central Government in consultation with the National Authority.

8. (*1*) The Central Government shall, immediately after issue of notification under sub-section (*1*) of section 3, constitute a National Executive Committee to assist the National Authority in the performance of its functions under this Act. Constitution of National Executive Committee.

(*2*) The National Executive Committee shall consist of the following members, namely:—

(*a*) the Secretary to the Government of India in charge of the Ministry or Department of the Central Government having administrative control of the disaster management, who shall be Chairperson, *ex officio*;

(*b*) the Secretaries to the Government of India in the Ministries or Departments having administrative control of the agriculture, atomic energy, defence, drinking water supply, environment and forests, finance (expenditure), health, power, rural development, science and technology, space, telecommunication, urban development,

water resources and the Chief of the Integrated Defence Staff of the Chiefs of Staff Committee, *ex officio*.

(*3*) The Chairperson of the National Executive Committee may invite any other officer of the Central Government or a State Government for taking part in any meeting of the National Executive Committee and shall exercise such powers and perform such functions as may be prescribed by the Central Government in consultation with the National Authority.

(*4*) The procedure to be followed by the National Executive Committee in exercise of its powers and discharge of its functions shall be such as may be prescribed by the Central Government.

Constitution of sub-committees.

9. (*1*) The National Executive Committee may, as and when it considers necessary, constitute one or more sub-committees, for the efficient discharge of its functions.

(*2*) The National Executive Committee shall, from amongst its members, appoint the Chairperson of the sub-committee referred to in sub-section (*1*).

(*3*) Any person associated as an expert with any sub-committee may be paid such allowances as may be prescribed by the Central Government.

Powers and functions of National Executive Committee.

10. (*1*) The National Executive Committee shall assist the National Authority in the discharge of its functions and have the responsibility for implementing the policies and plans of the National Authority and ensure the compliance of directions issued by the Central Government for the purpose of disaster management in the country.

(*2*) Without prejudice to the generality of the provisions contained in sub-section (*1*), the National Executive Committee may—

(*a*) act as the coordinating and monitoring body for disaster management;

(*b*) prepare the National Plan to be approved by the National Authority;

(*c*) coordinate and monitor the implementation of the National Policy;

(*d*) lay down guidelines for preparing disaster management plans by different Ministries or Departments of the Government of India and the State Authorities;

(*e*) provide necessary technical assistance to the State Governments and the State Authorities for preparing their disaster management plans in accordance with the guidelines laid down by the National Authority;

(*f*) monitor the implementation of the National Plan and the plans prepared by the Ministries or Departments of the Government of India;

(*g*) monitor the implementation of the guidelines laid down by the National Authority for integrating of measures for prevention of disasters and mitigation by the Ministries or Departments in their development plans and projects;

(*h*) monitor, coordinate and give directions regarding the mitigation and preparedness measures to be taken by different Ministries or Departments and agencies of the Government;

(*i*) evaluate the preparedness at all governmental levels for the purpose of responding to any threatening disaster situation or disaster and give directions, where necessary, for enhancing such preparedness;

(*j*) plan and coordinate specialised training programme for disaster management for different levels of officers, employees and voluntary rescue workers;

(*k*) coordinate response in the event of any threatening disaster situation or disaster;

(*l*) lay down guidelines for, or give directions to, the concerned Ministries or Departments of the Government of India, the State Governments and the

State Authorities regarding measures to be taken by them in response to any threatening disaster situation or disaster;

(*m*) require any department or agency of the Government to make available to the National Authority or State Authorities such men or material resources as are available with it for the purposes of emergency response, rescue and relief;

(*n*) advise, assist and coordinate the activities of the Ministries or Departments of the Government of India, State Authorities, statutory bodies, other governmental or non-governmental organisations and others engaged in disaster management;

(*o*) provide necessary technical assistance or give advice to the State Authorities and District Authorities for carrying out their functions under this Act;

(*p*) promote general education and awareness in relation to disaster management; and

(*q*) perform such other functions as the National Authority may require it to perform.

11. (*1*) There shall be drawn up a plan for disaster management for the whole of the country to be called the National Plan. National Plan.

(*2*) The National Plan shall be prepared by the National Executive Committee having regard to the National Policy and in consultation with the State Governments and expert bodies or organisations in the field of disaster management to be approved by the National Authority.

(*3*) The National Plan shall include—

(*a*) measures to be taken for the prevention of disasters, or the mitigation of their effects;

(*b*) measures to be taken for the integration of mitigation measures in the development plans;

(*c*) measures to be taken for preparedness and capacity building to effectively respond to any threatening disaster situations or disaster;

(*d*) roles and responsibilities of different Ministries or Departments of the Government of India in respect of measures specified in clauses (*a*), (*b*) and (*c*).

(*4*) The National Plan shall be reviewed and updated annually.

(*5*) Appropriate provisions shall be made by the Central Government for financing the measures to be carried out under the National Plan.

(*6*) Copies of the National Plan referred to in sub-sections (*2*) and (*4*) shall be made available to the Ministries or Departments of the Government of India and such Ministries or Departments shall draw up their own plans in accordance with the National Plan.

12. The National Authority shall recommend guidelines for the minimum standards of relief to be provided to persons affected by disaster, which shall include,— Guidelines for minimum standards of relief.

(*i*) the minimum requirements to be provided in the relief camps in relation to shelter, food, drinking water, medical cover and sanitation;

(*ii*) the special provisions to be made for widows and orphans;

(*iii*) *ex gratia* assistance on account of loss of life as also assistance on account of damage to houses and for restoration of means of livelihood;

(*iv*) such other relief as may be necessary.

13. The National Authority may, in cases of disasters of severe magnitude, recommend relief in repayment of loans or for grant of fresh loans to the persons affected by disaster on such concessional terms as may be appropriate. Relief in loan repayment, etc.

CHAPTER III

STATE DISASTER MANAGEMENT AUTHORITIES

Establishment of State Disaster Management Authority.

14. (*1*) Every State Government shall, as soon as may be after the issue of the notification under sub-section (*1*) of section 3, by notification in the Official Gazette, establish a State Disaster Management Authority for the State with such name as may be specified in the notification of the State Government.

(*2*) A State Authority shall consist of the Chairperson and such number of other members, not exceeding nine, as may be prescribed by the State Government and, unless the rules otherwise provide, the State Authority shall consist of the following members, namely:—

(*a*) the Chief Minister of the State, who shall be Chairperson, *ex officio;*

(*b*) other members, not exceeding eight, to be nominated by the Chairperson of the State Authority;

(*c*) the Chairperson of the State Executive Committee, *ex officio.*

(*3*) The Chairperson of the State Authority may designate one of the members nominated under clause (*b*) of sub-section (*2*) to be the Vice-Chairperson of the State Authority.

(*4*) The Chairperson of the State Executive Committee shall be the Chief Executive Officer of the State Authority, *ex officio*:

Provided that in the case of a Union territory having Legislative Assembly, except the Union territory of Delhi, the Chief Minister shall be the Chairperson of the Authority established under this section and in case of other Union territories, the Lieutenant Governor or the Administrator shall be the Chairperson of that Authority:

Provided further that the Lieutenant Governor of the Union territory of Delhi shall be the Chairperson and the Chief Minister thereof shall be the Vice-Chairperson of the State Authority.

(*5*) The term of office and conditions of service of members of the State Authority shall be such as may be prescribed.

Meetings of the State Authority.

15. (*1*) The State Authority shall meet as and when necessary and at such time and place as the Chairperson of the State Authority may think fit.

(*2*) The Chairperson of the State Authority shall preside over the meetings of the State Authority.

(*3*) If for any reason, the Chairperson of the State Authority is unable to attend the meeting of the State Authority, the Vice-Chairperson of the State Authority shall preside at the meeting.

Appointment of officers and other employees of State Authority.

16. The State Government shall provide the State Authority with such officers, consultants and employees, as it considers necessary, for carrying out the functions of the State Authority.

Constitution of advisory committee by the State Authority.

17. (*1*) A State Authority may, as and when it considers necessary, constitute an advisory committee, consisting of experts in the field of disaster management and having practical experience of disaster management to make recommendations on different aspects of disaster management.

(*2*) The members of the advisory committee shall be paid such allowances as may be prescribed by the State Government.

18. (*1*) Subject to the provisions of this Act, a State Authority shall have the responsibility for laying down policies and plans for disaster management in the State.

Powers and functions of State Authority.

(*2*) Without prejudice to the generality of provisions contained in sub-section (*1*), the State Authority may—

(*a*) lay down the State disaster management policy;

(*b*) approve the State Plan in accordance with the guidelines laid down by the National Authority;

(*c*) approve the disaster management plans prepared by the departments of the Government of the State;

(*d*) lay down guidelines to be followed by the departments of the Government of the State for the purposes of integration of measures for prevention of disasters and mitigation in their development plans and projects and provide necessary technical assistance therefor;

(*e*) coordinate the implementation of the State Plan;

(*f*) recommend provision of funds for mitigation and preparedness measures;

(*g*) review the development plans of the different departments of the State and ensure that prevention and mitigation measures are integrated therein;

(*h*) review the measures being taken for mitigation, capacity building and preparedness by the departments of the Government of the State and issue such guidelines as may be necessary.

(*3*) The Chairperson of the State Authority shall, in the case of emergency, have power to exercise all or any of the powers of the State Authority but the exercise of such powers shall be subject to *ex post facto* ratification of the State Authority.

19. The State Authority shall lay down detailed guidelines for providing standards of relief to persons affected by disaster in the State:

Guidelines for minimum standard of relief by State Authority.

Provided that such standards shall in no case be less than the minimum standards in the guidelines laid down by the National Authority in this regard.

20. (*1*) The State Government shall, immediately after issue of notification under sub-section (*1*) of section 14, constitute a State Executive Committee to assist the State Authority in the performance of its functions and to coordinate action in accordance with the guidelines laid down by the State Authority and ensure the compliance of directions issued by the State Government under this Act.

Constitution of State Executive Committee.

(*2*) The State Executive Committee shall consist of the following members, namely:—

(*a*) the Chief Secretary to the State Government, who shall be Chairperson, *ex officio;*

(*b*) four Secretaries to the Government of the State of such departments as the State Government may think fit, *ex officio.*

(*3*) The Chairperson of the State Executive Committee shall exercise such powers and perform such functions as may be prescribed by the State Government and such other powers and functions as may be delegated to him by the State Authority.

(*4*) The procedure to be followed by the State Executive Committee in exercise of its powers and discharge of its functions shall be such as may be prescribed by the State Government.

Constitution of sub-committees by State Executive Committee.

21. (*1*) The State Executive Committee may, as and when it considers necessary, constitute one or more sub-committees, for efficient discharge of its functions.

(*2*) The State Executive Committee shall, from amongst its members, appoint the Chairperson of the sub-committee referred to in sub-section (*1*).

(*3*) Any person associated as an expert with any sub-committee may be paid such allowances as may be prescribed by the State Government.

Functions of the State Executive Committee.

22. (*1*) The State Executive Committee shall have the responsibility for implementing the National Plan and State Plan and act as the coordinating and monitoring body for management of disaster in the State.

(*2*) Without prejudice to the generality of the provisions of sub-section (*1*), the State Executive Committee may—

(*a*) coordinate and monitor the implementation of the National Policy, the National Plan and the State Plan;

(*b*) examine the vulnerability of different parts of the State to different forms of disasters and specify measures to be taken for their prevention or mitigation;

(*c*) lay down guidelines for preparation of disaster management plans by the departments of the Government of the State and the District Authorities;

(*d*) monitor the implementation of disaster management plans prepared by the departments of the Government of the State and District Authorities;

(*e*) monitor the implementation of the guidelines laid down by the State Authority for integrating of measures for prevention of disasters and mitigation by the departments in their development plans and projects;

(*f*) evaluate preparedness at all governmental or non-governmental levels to respond to any threatening disaster situation or disaster and give directions, where necessary, for enhancing such preparedness;

(*g*) coordinate response in the event of any threatening disaster situation or disaster;

(*h*) give directions to any Department of the Government of the State or any other authority or body in the State regarding actions to be taken in response to any threatening disaster situation or disaster;

(*i*) promote general education, awareness and community training in regard to the forms of disasters to which different parts of the State are vulnerable and the measures that may be taken by such community to prevent the disaster, mitigate and respond to such disaster;

(*j*) advise, assist and coordinate the activities of the Departments of the Government of the State, District Authorities, statutory bodies and other governmental and non-governmental organisations engaged in disaster management;

(*k*) provide necessary technical assistance or give advice to District Authorities and local authorities for carrying out their functions effectively;

(*l*) advise the State Government regarding all financial matters in relation to disaster management;

(*m*) examine the construction, in any local area in the State and, if it is of the opinion that the standards laid for such construction for the prevention of disaster is not being or has not been followed, may direct the District Authority or the local authority, as the case may be, to take such action as may be necessary to secure compliance of such standards;

(*n*) provide information to the National Authority relating to different aspects of disaster management;

(*o*) lay down, review and update State level response plans and guidelines and ensure that the district level plans are prepared, reviewed and updated;

(*p*) ensure that communication systems are in order and the disaster management drills are carried out periodically;

(*q*) perform such other functions as may be assigned to it by the State Authority or as it may consider necessary.

State Plan.

23. (*1*) There shall be a plan for disaster management for every State to be called the State Disaster Management Plan.

(*2*) The State Plan shall be prepared by the State Executive Committee having regard to the guidelines laid down by the National Authority and after such consultation with local authorities, district authorities and the people's representatives as the State Executive Committee may deem fit.

(*3*) The State Plan prepared by the State Executive Committee under sub-section (*2*) shall be approved by the State Authority.

(*4*) The State Plan shall include,—

(*a*) the vulnerability of different parts of the State to different forms of disasters;

(*b*) the measures to be adopted for prevention and mitigation of disasters;

(*c*) the manner in which the mitigation measures shall be integrated with the development plans and projects;

(*d*) the capacity-building and preparedness measures to be taken;

(*e*) the roles and responsibilities of each Department of the Government of the State in relation to the measures specified in clauses (*b*), (*c*) and (*d*) above;

(*f*) the roles and responsibilities of different Departments of the Government of the State in responding to any threatening disaster situation or disaster.

(*5*) The State Plan shall be reviewed and updated annually.

(*6*) Appropriate provisions shall be made by the State Government for financing for the measures to be carried out under the State Plan.

(*7*) Copies of the State Plan referred to in sub-sections (*2*) and (*5*) shall be made available to the Departments of the Government of the State and such Departments shall draw up their own plans in accordance with the State Plan.

Powers and functions of State Executive Committee in the event of threatening disaster situation.

24. For the purpose of, assisting and protecting the community affected by disaster or providing relief to such community or, preventing or combating disruption or dealing with the effects of any threatening disaster situation, the State Executive Committee may—

(*a*) control and restrict, vehicular traffic to, from or within, the vulnerable or affected area;

(*b*) control and restrict the entry of any person into, his movement within and departure from, a vulnerable or affected area;

(*c*) remove debris, conduct search and carry out rescue operations;

(*d*) provide shelter, food, drinking water, essential provisions, healthcare and services in accordance with the standards laid down by the National Authority and State Authority;

(*e*) give direction to the concerned Department of the Government of the State, any District Authority or other authority, within the local limits of the State to take such measure or steps for rescue, evacuation or providing immediate relief saving lives or property, as may be necessary in its opinion;

(*f*) require any department of the Government of the State or any other body or authority or person in charge of any relevant resources to make available the resources for the purposes of emergency response, rescue and relief;

(*g*) require experts and consultants in the field of disasters to provide advice and assistance for rescue and relief;

(*h*) procure exclusive or preferential use of amenities from any authority or person as and when required;

(*i*) construct temporary bridges or other necessary structures and demolish unsafe structures which may be hazardous to public;

(*j*) ensure that non-governmental organisations carry out their activities in an equitable and non-discriminatory manner;

(*k*) disseminate information to public to deal with any threatening disaster situation or disaster;

(*l*) take such steps as the Central Government or the State Government may direct in this regard or take such other steps as are required or warranted by the form of any threatening disaster situation or disaster.

CHAPTER IV

DISTRICT DISASTER MANAGEMENT AUTHORITY

Constitution of District Disaster Management Authority.

25. (*1*) Every State Government shall, as soon as may be after issue of notification under sub-section (*1*) of section 14, by notification in the Official Gazette, establish a District Disaster Management Authority for every district in the State with such name as may be specified in that notification.

(*2*) The District Authority shall consist of the Chairperson and such number of other members, not exceeding seven, as may be prescribed by the State Government, and unless the rules otherwise provide, it shall consist of the following, namely:—

(*a*) the Collector or District Magistrate or Deputy Commissioner, as the case may be, of the district who shall be Chairperson, *ex officio*;

(*b*) the elected representative of the local authority who shall be the co-Chairperson, *ex officio*:

Provided that in the Tribal Areas, as referred to in the Sixth Schedule to the Constitution, the Chief Executive Member of the district council of autonomous district, shall be the co-Chairperson, *ex officio;*

(*c*) the Chief Executive Officer of the District Authority, *ex officio;*

(*d*) the Superintendent of Police, *ex officio;*

(*e*) the Chief Medical Officer of the district, *ex officio;*

(*f*) not exceeding two other district level officers, to be appointed by the State Government.

(*3*) In any district where zila parishad exists, the Chairperson thereof shall be the co-Chairperson of the District Authority.

(*4*) The State Government shall appoint an officer not below the rank of Additional Collector or Additional District Magistrate or Additional Deputy Commissioner, as the case may be, of the district to be the Chief Executive Officer of the District Authority to exercise such powers and perform such functions as may be prescribed by the State Government and such other powers and functions as may be delegated to him by the District Authority.

Powers of Chairperson of District

26. (*1*) The Chairperson of the District Authority shall, in addition to presiding over the meetings of the District Authority, exercise and discharge such powers and functions of the District Authority as the District Authority may delegate to him.

(*2*) The Chairperson of the District Authority shall, in the case of an emergency, have power to exercise all or any of the powers of the District Authority but the exercise of such powers shall be subject to *ex post facto* ratification of the District Authority.

(*3*) The District Authority or the Chairperson of the District Authority may, by general or special order, in writing, delegate such of its or his powers and functions, under sub-section (*1*) or (*2*), as the case may be, to the Chief Executive Officer of the District Authority, subject to such conditions and limitations, if any, as it or he deems fit.

Meetings.

27. The District Authority shall meet as and when necessary and at such time and place as the Chairperson may think fit.

Constitution of advisory committees and other committees.

28. (*1*) The District Authority may, as and when it considers necessary, constitute one or more advisory committees and other committees for the efficient discharge of its functions.

(*2*) The District Authority shall, from amongst its members, appoint the Chairperson of the Committee referred to in sub-section (*1*).

(*3*) Any person associated as an expert with any committee or sub-committee constituted under sub-section (*1*) may be paid such allowances as may be prescribed by the State Government.

Appointment of officers and other employees of District Authority.

29. The State Government shall provide the District Authority with such officers, consultants and other employees as it considers necessary for carrying out the functions of District Authority.

Powers and functions of District Authority.

30. (*1*) The District Authority shall act as the district planning, coordinating and implementing body for disaster management and take all measures for the purposes of disaster management in the district in accordance with the guidelines laid down by the National Authority and the State Authority.

(*2*) Without prejudice to the generality of the provisions of sub-section (*1*), the District Authority may—

(*i*) prepare a disaster management plan including district response plan for the district;

(*ii*) coordinate and monitor the implementation of the National Policy, State Policy, National Plan, State Plan and District Plan;

(*iii*) ensure that the areas in the district vulnerable to disasters are identified and measures for the prevention of disasters and the mitigation of its effects are undertaken by the departments of the Government at the district level as well as by the local authorities;

(*iv*) ensure that the guidelines for prevention of disasters, mitigation of its effects, preparedness and response measures as laid down by the National Authority and the State Authority are followed by all departments of the Government at the district level and the local authorities in the district;

(*v*) give directions to different authorities at the district level and local authorities to take such other measures for the prevention or mitigation of disasters as may be necessary;

(*vi*) lay down guidelines for prevention of disaster management plans by the department of the Government at the districts level and local authorities in the district;

(*vii*) monitor the implementation of disaster management plans prepared by the Departments of the Government at the district level;

(*viii*) lay down guidelines to be followed by the Departments of the Government at the district level for purposes of integration of measures for prevention of disasters and mitigation in their development plans and projects and provide necessary technical assistance therefor;

(*ix*) monitor the implementation of measures referred to in clause (*viii*);

(*x*) review the state of capabilities for responding to any disaster or threatening disaster situation in the district and give directions to the relevant departments or authorities at the district level for their upgradation as may be necessary;

(*xi*) review the preparedness measures and give directions to the concerned departments at the district level or other concerned authorities where necessary for bringing the preparedness measures to the levels required for responding effectively to any disaster or threatening disaster situation;

(*xii*) organise and coordinate specialised training programmes for different levels of officers, employees and voluntary rescue workers in the district;

(*xiii*) facilitate community training and awareness programmes for prevention of disaster or mitigation with the support of local authorities, governmental and non-governmental organisations;

(*xiv*) set up, maintain, review and upgrade the mechanism for early warnings and dissemination of proper information to public;

(*xv*) prepare, review and update district level response plan and guidelines;

(*xvi*) coordinate response to any threatening disaster situation or disaster;

(*xvii*) ensure that the Departments of the Government at the district level and the local authorities prepare their response plans in accordance with the district response plan;

(*xviii*) lay down guidelines for, or give direction to, the concerned Department of the Government at the district level or any other authorities within the local limits of the district to take measures to respond effectively to any threatening disaster situation or disaster;

(*xix*) advise, assist and coordinate the activities of the Departments of the Government at the district level, statutory bodies and other governmental and non-governmental organisations in the district engaged in the disaster management;

(*xx*) coordinate with, and give guidelines to, local authorities in the district to ensure that measures for the prevention or mitigation of threatening disaster situation or disaster in the district are carried out promptly and effectively;

(*xxi*) provide necessary technical assistance or give advise to the local authorities in the district for carrying out their functions;

(*xxii*) review development plans prepared by the Departments of the Government at the district level, statutory authorities or local authorities with a view to make necessary provisions therein for prevention of disaster or mitigation;

(*xxiii*) examine the construction in any area in the district and, if it is of the opinion that the standards for the prevention of disaster or mitigation laid down for such construction is not being or has not been followed, may direct the concerned authority to take such action as may be necessary to secure compliance of such standards;

(*xxiv*) identify buildings and places which could, in the event of any threatening disaster situation or disaster, be used as relief centers or camps and make arrangements for water supply and sanitation in such buildings or places;

(*xxv*) establish stockpiles of relief and rescue materials or ensure preparedness to make such materials available at a short notice;

(*xxvi*) provide information to the State Authority relating to different aspects of disaster management;

(*xxvii*) encourage the involvement of non-governmental organisations and voluntary social-welfare institutions working at the grassroot level in the district for disaster management;

(*xxviii*) ensure communication systems are in order, and disaster management drills are carried out periodically;

(*xxix*) perform such other functions as the State Government or State Authority may assign to it or as it deems necessary for disaster management in the District.

31. (*1*) There shall be a plan for disaster management for every district of the State. District Plan.

(*2*) The District Plan shall be prepared by the District Authority, after consultation with the local authorities and having regard to the National Plan and the State Plan, to be approved by the State Authority.

(*3*) The District Plan shall include—

(*a*) the areas in the district vulnerable to different forms of disasters;

(*b*) the measures to be taken, for prevention and mitigation of disaster, by the Departments of the Government at the district level and local authorities in the district;

(*c*) the capacity-building and preparedness measures required to be taken by the Departments of the Government at the district level and the local authorities in the district to respond to any threatening disaster situation or disaster;

(*d*) the response plans and procedures, in the event of a disaster, providing for–

(*i*) allocation of responsibilities to the Departments of the Government at the district level and the local authorities in the district;

(*ii*) prompt response to disaster and relief thereof;

(*iii*) procurement of essential resources;

(*iv*) establishment of communication links; and

(*v*) the dissemination of information to the public;

(*e*) such other matters as may be required by the State Authority.

(*4*) The District Plan shall be reviewed and updated annually.

(*5*) The copies of the District Plan referred to in sub-sections (*2*) and (*4*) shall be made available to the Departments of the Government in the district.

(*6*) The District Authority shall send a copy of the District Plan to the State Authority which shall forward it to the State Government.

(*7*) The District Authority shall, review from time to time, the implementation of the Plan and issue such instructions to different departments of the Government in the district as it may deem necessary for the implementation thereof.

32. Every office of the Government of India and of the State Government at the district level and the local authorities shall, subject to the supervision of the District Authority,— Plans by different authorities at district level and their implementation.

(*a*) prepare a disaster management plan setting out the following, namely:—

(*i*) provisions for prevention and mitigation measures as provided for in the District Plan and as is assigned to the department or agency concerned;

(*ii*) provisions for taking measures relating to capacity-building and preparedness as laid down in the District Plan;

(*iii*) the response plans and procedures, in the event of, any threatening disaster situation or disaster;

(*b*) coordinate the preparation and the implementation of its plan with those of the other organisations at the district level including local authority, communities and other stakeholders;

(*c*) regularly review and update the plan; and

(*d*) submit a copy of its disaster management plan, and of any amendment thereto, to the District Authority.

Requisition by the District Authority.

33. The District Authority may by order require any officer or any Department at the district level or any local authority to take such measures for the prevention or mitigation of disaster, or to effectively respond to it, as may be necessary, and such officer or department shall be bound to carry out such order.

Powers and functions of District Authority in the event of any threatening disaster situation or disaster.

34. For the purpose of assisting, protecting or providing relief to the community, in response to any threatening disaster situation or disaster, the District Authority may—

(*a*) give directions for the release and use of resources available with any Department of the Government and the local authority in the district;

(*b*) control and restrict vehicular traffic to, from and within, the vulnerable or affected area;

(*c*) control and restrict the entry of any person into, his movement within and departure from, a vulnerable or affected area;

(*d*) remove debris, conduct search and carry out rescue operations;

(*e*) provide shelter, food, drinking water and essential provisions, healthcare and services;

(*f*) establish emergency communication systems in the affected area;

(*g*) make arrangements for the disposal of the unclaimed dead bodies;

(*h*) recommend to any Department of the Government of the State or any authority or body under that Government at the district level to take such measures as are necessary in its opinion;

(*i*) require experts and consultants in the relevant fields to advise and assist as it may deem necessary;

(*j*) procure exclusive or preferential use of amenities from any authority or person;

(*k*) construct temporary bridges or other necessary structures and demolish structures which may be hazardous to public or aggravate the effects of the disaster;

(*l*) ensure that the non-governmental organisations carry out their activities in an equitable and non-discriminatory manner;

(*m*) take such other steps as may be required or warranted to be taken in such a situation.

CHAPTER V

MEASURES BY THE GOVERNMENT FOR DISASTER MANAGEMENT

35. (*1*) Subject to the provisions of this Act, the Central Government shall take all such measures as it deems necessary or expedient for the purpose of disaster management.

Central Government to take measures.

(*2*) In particular and without prejudice to the generality of the provisions of sub-section (*1*), the measures which the Central Government may take under that sub-section include measures with respect to all or any of the following matters, namely:—

(*a*) coordination of actions of the Ministries or Departments of the Government of India, State Governments, National Authority, State Authorities, governmental and non-governmental organisations in relation to disaster management;

(*b*) ensure the integration of measures for prevention of disasters and mitigation by Ministries or Departments of the Government of India into their development plans and projects;

(*c*) ensure appropriate allocation of funds for prevention of disaster, mitigation, capacity-building and preparedness by the Ministries or Departments of the Government of India;

(*d*) ensure that the Ministries or Departments of the Government of India take necessary measures for preparedness to promptly and effectively respond to any threatening disaster situation or disaster;

(*e*) cooperation and assistance to State Governments, as requested by them or otherwise deemed appropriate by it;

(*f*) deployment of naval, military and air forces, other armed forces of the Union or any other civilian personnel as may be required for the purposes of this Act;

(*g*) coordination with the United Nations agencies, international organisations and governments of foreign countries for the purposes of this Act;

(*h*) establish institutions for research, training, and developmental programmes in the field of disaster management;

(*i*) such other matters as it deems necessary or expedient for the purpose of securing effective implementation of the provisions of this Act.

(*3*) The Central Government may extend such support to other countries affected by major disaster as it may deem appropriate.

36. It shall be the responsibility of every Ministry or Department of the Government of India to—

Responsibilities of Ministries or Departments of Government of India.

(*a*) take measures necessary for prevention of disasters, mitigation, preparedness and capacity-building in accordance with the guidelines laid down by the National Authority;

(*b*) integrate into its development plans and projects, the measures for prevention or mitigation of disasters in accordance with the guidelines laid down by the National Authority;

(*c*) respond effectively and promptly to any threatening disaster situation or disaster in accordance with the guidelines of the National Authority or the directions of the National Executive Committee in this behalf;

(*d*) review the enactments administered by it, its policies, rules and regulations, with a view to incorporate therein the provisions necessary for prevention of disasters, mitigation or preparedness;

(*e*) allocate funds for measures for prevention of disaster, mitigation, capacity-building and preparedness;

(*f*) provide assistance to the National Authority and State Governments for—

(*i*) drawing up mitigation, preparedness and response plans, capacity-building, data collection and identification and training of personnel in relation to disaster management;

(*ii*) carrying out rescue and relief operations in the affected area;

(*iii*) assessing the damage from any disaster;

(*iv*) carrying out rehabilitation and reconstruction;

(*g*) make available its resources to the National Executive Committee or a State Executive Committee for the purposes of responding promptly and effectively to any threatening disaster situation or disaster, including measures for—

(*i*) providing emergency communication in a vulnerable or affected area;

(*ii*) transporting personnel and relief goods to and from the affected area;

(*iii*) providing evacuation, rescue, temporary shelter or other immediate relief;

(*iv*) setting up temporary bridges, jetties and landing places;

(*v*) providing, drinking water, essential provisions, healthcare, and services in an affected area;

(*h*) take such other actions as it may consider necessary for disaster management.

Disaster management plans of Ministries or Departments of Government of India.

37. (*1*) Every Ministry or Department of the Government of India shall—

(*a*) prepare a disaster management plan specifying the following particulars, namely:—

(*i*) the measures to be taken by it for prevention and mitigation of disasters in accordance with the National Plan;

(*ii*) the specifications regarding integration of mitigation measures in its development plans in accordance with the guidelines of the National Authority and the National Executive Committee;

(*iii*) its roles and responsibilities in relation to preparedness and capacity-building to deal with any threatening disaster situation or disaster;

(*iv*) its roles and responsibilities in regard to promptly and effectively responding to any threatening disaster situation or disaster;

(*v*) the present status of its preparedness to perform the roles and responsibilities specified in sub-clauses (*iii*) and (*iv*);

(*vi*) the measures required to be taken in order to enable it to perform its responsibilities specified in sub-clauses (*iii*) and (*iv*);

(*b*) review and update annually the plan referred to in clause (*a*);

(*c*) forward a copy of the plan referred to in clause (*a*) or clause (*b*), as the case may be, to the Central Government which Government shall forward a copy thereof to the National Authority for its approval.

(*2*) Every Ministry or Department of the Government of India shall—

(*a*) make, while preparing disaster management plan under clause (*a*) of sub-section (*1*), provisions for financing the activities specified therein;

(*b*) furnish a status report regarding the implementation of the plan referred to in clause (*a*) of sub-section (*1*) to the National Authority, as and when required by it.

State Government to take measures.

38. (*1*) Subject to the provisions of this Act, each State Government shall take all measures specified in the guidelines laid down by the National Authority and such further measures as it deems necessary or expedient, for the purpose of disaster management.

(*2*) The measures which the State Government may take under sub-section (*1*) include measures with respect to all or any of the following matters, namely:—

(*a*) coordination of actions of different departments of the Government of the State, the State Authority, District Authorities, local authority and other non-governmental organisations;

(*b*) cooperation and assistance in the disaster management to the National Authority and National Executive Committee, the State Authority and the State Executive Committee, and the District Authorities;

(*c*) cooperation with, and assistance to, the Ministries or Departments of the Government of India in disaster management, as requested by them or otherwise deemed appropriate by it;

(*d*) allocation of funds for measures for prevention of disaster, mitigation, capacity-building and preparedness by the departments of the Government of the State in accordance with the provisions of the State Plan and the District Plans;

(*e*) ensure that the integration of measures for prevention of disaster or mitigation by the departments of the Government of the State in their development plans and projects;

(*f*) integrate in the State development plan, measures to reduce or mitigate the vulnerability of different parts of the State to different disasters;

(*g*) ensure the preparation of disaster management plans by different departments of the State in accordance with the guidelines laid down by the National Authority and the State Authority;

(*h*) establishment of adequate warning systems up to the level of vulnerable communities;

(*i*) ensure that different departments of the Government of the State and the District Authorities take appropriate preparedness measures;

(*j*) ensure that in a threatening disaster situation or disaster, the resources of different departments of the Government of the State are made available to the National Executive Committee or the State Executive Committee or the District Authorities, as the case may be, for the purposes of effective response, rescue and relief in any threatening disaster situation or disaster;

(*k*) provide rehabilitation and reconstruction assistance to the victims of any disaster; and

(*l*) such other matters as it deems necessary or expedient for the purpose of securing effective implementation of provisions of this Act.

Responsibilities of departments of the State Government.

39. It shall be the responsibility of every department of the Government of a State to—

(*a*) take measures necessary for prevention of disasters, mitigation, preparedness and capacity-building in accordance with the guidelines laid down by the National Authority and the State Authority;

(*b*) integrate into its development plans and projects, the measures for prevention of disaster and mitigation;

(*c*) allocate funds for prevention of disaster, mitigation, capacity-building and preparedness;

(*d*) respond effectively and promptly to any threatening disaster situation or disaster in accordance with the State Plan, and in accordance with the guidelines or directions of the National Executive Committee and the State Executive Committee;

(*e*) review the enactments administered by it, its policies, rules and regulations with a view to incorporate therein the provisions necessary for prevention of disasters, mitigation or preparedness;

(*f*) provide assistance, as required, by the National Executive Committee, the State Executive Committee and District Authorities, for—

(*i*) drawing up mitigation, preparedness and response plans, capacity-building, data collection and identification and training of personnel in relation to disaster management;

(*ii*) assessing the damage from any disaster;

(*iii*) carrying out rehabilitation and reconstruction;

(*g*) make provision for resources in consultation with the State Authority for the implementation of the District Plan by its authorities at the district level;

(*h*) make available its resources to the National Executive Committee or the State Executive Committee or the District Authorities for the purposes of responding promptly and effectively to any disaster in the State, including measures for—

(*i*) providing emergency communication with a vulnerable or affected area;

(*ii*) transporting personnel and relief goods to and from the affected area;

(*iii*) providing evacuation, rescue, temporary shelter or other immediate relief;

(*iv*) carrying out evacuation of persons or live-stock from an area of any threatening disaster situation or disaster;

(*v*) setting up temporary bridges, jetties and landing places;

(*vi*) providing drinking water, essential provisions, healthcare and services in an affected area;

(*i*) such other actions as may be necessary for disaster management.

Disaster management plan of departments of State.

40. (*1*) Every department of the State Government, in conformity with the guidelines laid down by the State Authority, shall—

(*a*) prepare a disaster management plan which shall lay down the following:—

(*i*) the types of disasters to which different parts of the State are vulnerable;

(*ii*) integration of strategies for the prevention of disaster or the mitigation of its effects or both with the development plans and programmes by the department;

(*iii*) the roles and responsibilities of the department of the State in the event of any threatening disaster situation or disaster and emergency support function it is required to perform;

(*iv*) present status of its preparedness to perform such roles or responsibilities or emergency support function under sub-clause (*iii*);

(*v*) the capacity-building and preparedness measures proposed to be put into effect in order to enable the Ministries or Departments of the Government of India to discharge their responsibilities under section 37;

(*b*) annually review and update the plan referred to in clause (*a*); and

(*c*) furnish a copy of the plan referred to in clause (*a*) or clause (*b*), as the case may be, to the State Authority.

(*2*) Every department of the State Government, while preparing the plan under sub-section (*1*), shall make provisions for financing the activities specified therein.

(*3*) Every department of the State Government shall furnish an implementation status report to the State Executive Committee regarding the implementation of the disaster management plan referred to in sub-section (*1*).

CHAPTER VI

LOCAL AUTHORITIES

41. (*1*) Subject to the directions of the District Authority, a local authority shall— **Functions of the local authority.**

(*a*) ensure that its officers and employees are trained for disaster management;

(*b*) ensure that resources relating to disaster management are so maintained as to be readily available for use in the event of any threatening disaster situation or disaster;

(*c*) ensure all construction projects under it or within its jurisdiction conform to the standards and specifications laid down for prevention of disasters and mitigation by the National Authority, State Authority and the District Authority;

(*d*) carry out relief, rehabilitation and reconstruction activities in the affected area in accordance with the State Plan and the District Plan.

(*2*) The local authority may take such other measures as may be necessary for the disaster management.

CHAPTER VII

NATIONAL INSTITUTE OF DISASTER MANAGEMENT

42. (*1*) With effect from such date as the Central Government may, by notification in the Official Gazette appoint in this behalf, there shall be constituted an institute to be called the National Institute of Disaster Management. **National Institute of Disaster Management.**

(*2*) The National Institute of Disaster Management shall consist of such number of members as may be prescribed by the Central Government.

(*3*) The term of office of, and vacancies among, members of the National Institute of Disaster Management and manner of filling such vacancies shall be such as may be prescribed.

(*4*) There shall be a governing body of the National Institute of Disaster Management which shall be constituted by the Central Government from amongst the members of the National Institute of Disaster Management in such manner as may be prescribed.

(*5*) The governing body of the National Institute of Disaster Management shall exercise such powers and discharge such functions as may be prescribed by regulations.

(*6*) The procedure to be followed in excercise of its powers and discharge of its functions by the governing body, and the term of office of, and the manner of filling vacancies among the members of the governing body, shall be such as may be prescribed by regulations.

(*7*) Until the regulations are made under this section, the Central Government may make such regulations; and any regulation so made may be altered or rescinded by the National Institute of Disaster Management in exercise of its powers.

(*8*) Subject to the provisions of this Act, the National Institute of Disaster Management shall function within the broad policies and guidelines laid down by the National Authority and be responsible for planning and promoting training and research in the area of disaster

management, documentation and development of national level information base relating to disaster management policies, prevention mechanisms and mitigation measures.

(*9*) Without prejudice to the generality of the provisions contained in sub-section (*8*), the National Institute, for the discharge of its functions, may–

(*a*) develop training modules, undertake research and documentation in disaster management and organise training programmes;

(*b*) formulate and implement a comprehensive human resource development plan covering all aspects of disaster management;

(*c*) provide assistance in national level policy formulation;

(*d*) provide required assistance to the training and research institutes for development of training and research programmes for stakeholders including Government functionaries and undertake training of faculty members of the State level training institutes;

(*e*) provide assistance to the State Governments and State training institutes in the formulation of State level policies, strategies, disaster management framework and any other assistance as may be required by the State Governments or State training institutes for capacity-building of stakeholders, Government including its functionaries, civil society members, corporate sector and people's elected representatives;

(*f*) develop educational materials for disaster management including academic and professional courses;

(*g*) promote awareness among stakeholders including college or school teachers and students, technical personnel and others associated with multi-hazard mitigation, preparedness and response measures;

(*h*) undertake, organise and facilitate study courses, conferences, lectures, seminars within and outside the country to promote the aforesaid objects;

(*i*) undertake and provide for publication of journals, research papers and books and establish and maintain libraries in furtherance of the aforesaid objects;

(*j*) do all such other lawful things as are conducive or incidental to the attainment of the above objects; and

(*k*) undertake any other function as may be assigned to it by the Central Government.

Officers and other employees of the National Institute.

43. The Central Government shall provide the National Institute of Disaster Management with such officers, consultants and other employees, as it considers necessary, for carrying out its functions.

CHAPTER VIII

NATIONAL DISASTER RESPONSE FORCE

National Disaster Response Force.

44. (*1*) There shall be constituted a National Disaster Response Force for the purpose of specialist response to a threatening disaster situation or disaster.

(*2*) Subject to the provisions of this Act, the Force shall be constituted in such manner and, the conditions of service of the members of the Force, including disciplinary provisions therefor, be such as may be prescribed.

Control, direction, etc.

45. The general superintendence, direction and control of the Force shall be vested and exercised by the National Authority and the command and supervision of the Force shall vest in an officer to be appointed by the Central Government as the Director General of the National Disaster Response Force.

CHAPTER IX

FINANCE, ACCOUNTS AND AUDIT

46. (*1*) The Central Government may, by notification in the Official Gazette, constitute a fund to be called the National Disaster Response Fund for meeting any threatening disaster situation or disaster and there shall be credited thereto— National Disaster Response Fund.

(*a*) an amount which the Central Government may, after due appropriation made by Parliament by law in this behalf provide;

(*b*) any grants that may be made by any person or institution for the purpose of disaster management.

(*2*) The National Disaster Response Fund shall be made available to the National Executive Committee to be applied towards meeting the expenses for emergency response, relief and rehabilitation in accordance with the guidelines laid down by the Central Government in consultation with the National Authority.

47. (*1*) The Central Government may, by notification in the Official Gazette, constitute a Fund to be called the National Disaster Mitigation Fund for projects exclusively for the purpose of mitigation and there shall be credited thereto such amount which the Central Government may, after due appropriation made by Parliament by law in this behalf, provide. National Disaster Mitigation Fund.

(*2*) The National Disaster Mitigation Fund shall be applied by the National Authority.

48. (*1*) The State Government shall, immediately after notifications issued for constituting the State Authority and the District Authorities, establish for the purposes of this Act the following funds, namely:— Establishment of funds by State Government.

(*a*) the fund to be called the State Disaster Response Fund;

(*b*) the fund to be called the District Disaster Response Fund;

(*c*) the fund to be called the State Disaster Mitigation Fund;

(*d*) the fund to be called the District Disaster Mitigation Fund.

(*2*) The State Government shall ensure that the funds established—

(*i*) under clause (*a*) of sub-section (*1*) is available to the State Executive Committee;

(*ii*) under sub-clause (*c*) of sub-section (*1*) is available to the State Authority;

(*iii*) under clauses (*b*) and (*d*) of sub-section (*1*) are available to the District Authority.

49. (*1*) Every Ministry or Department of the Government of India shall make provisions, in its annual budget, for funds for the purposes of carrying out the activities and programmes set out in its disaster management plan. Allocation of funds by Ministries and Departments.

(*2*) The provisions of sub-section (*1*) shall, *mutatis mutandis*, apply to departments of the Government of the State.

50. Where by reason of any threatening disaster situation or disaster, the National Authority or the State Authority or the District Authority is satisfied that immediate procurement of provisions or materials or the immediate application of resources are necessary for rescue or relief,— Emergency procurement and accounting.

(*a*) it may authorise the concerned department or authority to make the emergency procurement and in such case, the standard procedure requiring inviting of tenders shall be deemed to be waived;

(*b*) a certificate about utilisation of provisions or materials by the controlling officer authorised by the National Authority, State Authority or District Authority, as the case may be, shall be deemed to be a valid document or voucher for the purpose of accounting of emergency, procurement of such provisions or materials.

CHAPTER X

OFFENCES AND PENALTIES

Punishment for obstruction, etc.

51. Whoever, without reasonable cause—

(*a*) obstructs any officer or employee of the Central Government or the State Government, or a person authorised by the National Authority or State Authority or District Authority in the discharge of his functions under this Act; or

(*b*) refuses to comply with any direction given by or on behalf of the Central Government or the State Government or the National Executive Committee or the State Executive Committee or the District Authority under this Act,

shall on conviction be punishable with imprisonment for a term which may extend to one year or with fine, or with both, and if such obstruction or refusal to comply with directions results in loss of lives or imminent danger thereof, shall on conviction be punishable with imprisonment for a term which may extend to two years.

Punishment for false claim.

52. Whoever knowingly makes a claim which he knows or has reason to believe to be false for obtaining any relief, assistance, repair, reconstruction or other benefits consequent to disaster from any officer of the Central Government, the State Government, the National Authority, the State Authority or the District Authority, shall, on conviction be punishable with imprisonment for a term which may extend to two years, and also with fine.

Punishment for misappropriation of money or materials, etc.

53. Whoever, being entrusted with any money or materials, or otherwise being, in custody of, or dominion over, any money or goods, meant for providing relief in any threatening disaster situation or disaster, misappropriates or appropriates for his own use or disposes of such money or materials or any part thereof or wilfully compels any other person so to do, shall on conviction be punishable with imprisonment for a term which may extend to two years, and also with fine.

Punishment for false warning.

54. Whoever makes or circulates a false alarm or warning as to disaster or its severity or magnitude, leading to panic, shall on conviction, be punishable with imprisonment which may extend to one year or with fine.

Offences by Departments of the Government.

55. (*1*) Where an offence under this Act has been committed by any Department of the Government, the head of the Department shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where an offence under this Act has been committed by a Department of the Government and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any officer, other than the head of the Department, such officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Failure of officer in duty or his connivance at the contravention of the provisions of this Act.

56. Any officer, on whom any duty has been imposed by or under this Act and who ceases or refuses to perform or withdraws himself from the duties of his office shall, unless he has obtained the express written permission of his official superior or has other lawful excuse for so doing, be punishable with imprisonment for a term which may extend to one year or with fine.

Penalty for contravention of any order regarding requisitioning.

57. If any person contravenes any order made under section 65, he shall be punishable with imprisonment for a term which may extend to one year or with fine or with both.

58. (*1*) Where an offence under this Act has been committed by a company or body corporate, every person who at the time the offence was committed, was in charge of, and was responsible to, the company, for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the contravention and shall be liable to be proceeded against and punished accordingly: Offence by companies.

Provided that nothing in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where an offence under this Act has been committed by a company, and it is proved that the offence was committed with the consent or connivance of or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also, be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purpose of this section–

(*a*) "company" means any body corporate and includes a firm or other association of individuals; and

(*b*) "director", in relation to a firm, means a partner in the firm.

59. No prosecution for offences punishable under sections 55 and 56 shall be instituted except with the previous sanction of the Central Government or the State Government, as the case may be, or of any officer authorised in this behalf, by general or special order, by such Government. Previous sanction for prosecution.

60. No court shall take cognizance of an offence under this Act except on a complaint made by— Cognizance of offences.

(*a*) the National Authority, the State Authority, the Central Government, the State Government, the District Authority or any other authority or officer authorised in this behalf by that Authority or Government, as the case may be; or

(*b*) any person who has given notice of not less than thirty days in the manner prescribed, of the alleged offence and his intention to make a complaint to the National Authority, the State Authority, the Central Government, the State Government, the District Authority or any other authority or officer authorised as aforesaid.".

CHAPTER XI

MISCELLANEOUS

61. While providing compensation and relief to the victims of disaster, there shall be no discrimination on the ground of sex, caste, community, descent or religion. Prohibition against discrimination.

62. Notwithstanding anything contained in any other law for the time being in force, it shall be lawful for the Central Government to issue direction in writing to the Ministries or Departments of the Government of India, or the National Executive Committee or the State Government, State Authority, State Executive Committee, statutory bodies or any of its officers or employees, as the case may be, to facilitate or assist in the disaster management and such Ministry or Department or Government or Authority, Executive Committee, statutory body, officer or employee shall be bound to comply with such direction. Power to issue direction by Central Government.

63. Any officer or authority of the Union or a State, when requested by the National Executive Committee, any State Executive Committee or District Authority or any person authorised by such Committee or Authority in this behalf, shall make available to that Committee or authority or person, such officers and employees as requested for, to perform any of the functions in connection with the prevention of disaster or mitigation or rescue or relief work. Powers to be made available for rescue operations.

Making or amending rules, etc., in certain circumstances.

64. Subject to the provisions of this Act, if it appears to the National Executive Committee, State Executive Committee or the District Authority, as the case may be, that provisions of any rule, regulation, notification, guideline, instruction, order, scheme or bye-laws, as the case may be, are required to be made or amended for the purposes of prevention of disasters or the mitigation thereof, it may require the amendment of such rules, regulation, notification, guidelines, instruction, order, scheme or bye-laws, as the case may be, for that purpose, and the appropriate department or authority shall take necessary action to comply with the requirements.

Power of requisition of resources, provisions, vehicles, etc., for rescue operations, etc.

65. (*1*) If it appears to the National Executive Committee, State Executive Committee or District Authority or any officer as may be authorised by it in this behalf that—

(*a*) any resources with any authority or person are needed for the purpose of prompt response;

(*b*) any premises are needed or likely to be needed for the purpose of rescue operations; or

(*c*) any vehicle is needed or is likely to be needed for the purposes of transport of resources from disaster affected areas or transport of resources to the affected area or transport in connection with rescue, rehabilitation or reconstruction,

such authority may, by order in writing, requisition such resources or premises or such vehicle, as the case may be, and may make such further orders as may appear to it to be necessary or expedient in connection with the requisitioning.

(*2*) Whenever any resource, premises or vehicle is requisitioned under sub-section (*1*), the period of such requisition shall not extend beyond the period for which such resource, premises or vehicle is required for any of the purposes mentioned in that sub-section.

(*3*) In this section,—

(*a*) "resources" includes men and material resources;

(*b*) "services" includes facilities;

(*c*) "premises" means any land, building or part of a building and includes a hut, shed or other structure or any part thereof;

(*d*) "vehicle" means any vehicle used or capable of being used for the purpose of transport, whether propelled by mechanical power or otherwise.

Payment of compensation.

66. (*1*) Whenever any Committee, Authority or officer referred to in sub-section (*1*) of section 65, in pursuance of that section requisitions any premises, there shall be paid to the persons interested compensation the amount of which shall be determined by taking into consideration the following, namely:—

(*i*) the rent payable in respect of the premises, or if no rent is so payable, the rent payable for similar premises in the locality;

(*ii*) if as consequence of the requisition of the premises the person interested is compelled to change his residence or place of business, the reasonable expenses (if any) incidental to such change:

Provided that where any person interested being aggrieved by the amount of compensation so determined makes an application within the thirty days to the Central Government or the State Government, as the case may be, for referring the matter to an arbitrator, the amount of compensation to be paid shall be such as the arbitrator appointed in this behalf by the Central Government or the State Government, as the case may be, may determine:

Provided further that where there is any dispute as to the title to receive the compensation or as to the apportionment of the amount of compensation, it shall be referred by the Central Government or the State Government, as the case may be, to an arbitrator appointed in this behalf by the Central Government or the State Government, as the case may be, for determination, and shall be determined in accordance with the decision of such arbitrator.

Explanation.—In this sub-section, the expression "person interested" means the person who was in actual possession of the premises requisitioned under section 65 immediately before the requisition, or where no person was in such actual possession, the owner of such premises.

(*2*) Whenever any Committee, Authority or officer, referred to in sub-section (*1*) of section 65 in pursuance of that section requisitions any vehicle, there shall be paid to the owner thereof compensation the amount of which shall be determined by the Central Government or the State Government, as the case may be, on the basis of the fares or rates prevailing in the locality for the hire of such vehicle:

Provided that where the owner of such vehicle being aggrieved by the amount of compensation so determined makes an application within the prescribed time to the Central Government or the State Government, as the case may be, for referring the matter to an arbitrator, the amount of compensation to be paid shall be such as the arbitrator appointed in this behalf by the Central Government or the State Government, as the case may be, may determine:

Provided further that where immediately before the requisitioning the vehicle or vessel was by virtue of a hire purchase agreement in the possession of a person other than the owner, the amount determined under this sub-section as the total compensation payable in respect of the requisition shall be apportioned between that person and the owner in such manner as they may agree upon, and in default of agreement, in such manner as an arbitrator appointed by the Central Government or the State Government, as the case may be, in this behalf may decide.

Direction to media for communication of warnings, etc.

67. The National Authority, the State Authority, or a District Authority may recommend to the Government to give direction to any authority or person in control of any audio or audio-visual media or such other means of communication as may be available to carry any warning or advisories regarding any threatening disaster situation or disaster, and the said means of communication and media as designated shall comply with such direction.

Authentication of orders or decisions.

68. Every order or decision of the National Authority or the National Executive Committee, the State Authority, or the State Executive Committee or the District Authority, shall be authenticated by such officers of the National Authority or the National Executive Committee or, the State Executive Committee, or the District Authority, as may be authorised by it in this behalf.

Delegation of powers.

69. The National Executive Committee, State Executive Committee, as the case may be, by general or special order in writing, may delegate to the Chairperson or any other member or to any officer, subject to such conditions and limitations, if any, as may be specified in the order, such of its powers and functions under this Act as it may deem necessary.

Annual report.

70. (*1*) The National Authority shall prepare once every year, in such form and at such time as may be prescribed, an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the Central Government and that Government shall cause the same to be laid before both Houses of Parliament within one month of its receipt.

(*2*) The State Authority shall prepare once in every year, in such form and at such time as may be prescribed, an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the State Government and that Government shall cause the same to be laid before each House of the State Legislature where it consists of two Houses, or where such Legislature consists of one House, before that House.

Bar of jurisdiction of court.

71. No court (except the Supreme Court or a High Court) shall have jurisdiction to entertain any suit or proceeding in respect of anything done, action taken, orders made, direction, instruction or guidelines issued by the Central Government, National Authority, State Government, State Authority or District Authority in pursuance of any power conferred by, or in relation to its functions, by this Act.

Act to have overriding effect.

72. The provisions of this Act, shall have effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

Action taken in good faith.

73. No suit or prosecution or other proceeding shall lie in any court against the Central Government or the National Authority or the State Government or the State Authority or the District Authority or local authority or any officer or employee of the Central Government or the National Authority or the State Government or the State Authority or the District Authority or local authority or any person working for on behalf of such Government or authority in respect of any work done or purported to have been done or intended to be done in good faith by such authority or Government or such officer or employee or such person under the provisions of this Act or the rules or regulations made thereunder.

Immunity from legal process.

74. Officers and employees of the Central Government, National Authority, National Executive Committee, State Government, State Authority, State Executive Committee or District Authority shall be immune from legal process in regard to any warning in respect of any impending disaster communicated or disseminated by them in their official capacity or any action taken or direction issued by them in pursuance of such communication or dissemination.

Power of Central Government to make rules.

75. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the composition and number of the members of the National Authority under sub-section (*2*), and the term of office and conditions of service of members of the National Authority under sub-section (*4*), of section 3;

(*b*) the allowances to be paid to the members of the advisory committee under sub-section (*2*) of section 7;

(*c*) the powers and functions of the Chairperson of the National Executive Committee under sub-section (*3*) of section 8 and the procedure to be followed by the National Executive Committee in exercise of its powers and discharge of its functions under sub-section (*4*) of section 8;

(*d*) allowances to be paid to the persons associated with the sub-committee constituted by the National Executive Committee under sub-section (*3*) of section 9;

(*e*) the number of members of the National Institute of Disaster Management under sub-section (*2*), the term of the office and vacancies among members and the manner of filling such vacancies under sub-section (*3*) and the manner of constituting the Governing Body of the National Institute of Disaster Management under sub-section (*4*) of section 42;

(*f*) the manner of constitution of the Force, the conditions of service of the members of the Force, including disciplinary provisions under sub-section (*2*) of section 44;

(*g*) the manner in which notice of the offence and of the intention to make a complaint to the National Authority, the State Authority, the Central Government, the State Government or the other authority or officer under clause (*b*) of section 60;

(*h*) the form in which and the time within which annual report is to be prepared under section 70;

(*i*) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made by rules.

76. (*1*) The National Institute of Disaster Management, with the previous approval of the Central Government may, by notification in the Official Gazette, make regulations consistent with this Act and the rules made thereunder to carry out the purposes of this Act. Power to make regulations.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(*a*) powers and functions to be exercised and dicharged by the governing body;

(*b*) procedure to be followed by the governing body in exercise of the powers and discharge of its functions;

(*c*) any other matter for which under this Act provision may be made by the regulations.

77. Every rule made by the Central Government and every regulation made by the National Institute of Disaster Management 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 of 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 regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation 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 or regulation. Rules and regulations to be laid before Parliament.

78. (*1*) The State Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act. Power of State Government to make rules.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the composition and number of the members of the State Authority under sub-section (*2*), and the term of office and conditions of service of the members of the State Authority under sub-section (*5*), of section 14;

(*b*) the allowances to be paid to the members of the advisory committee under sub-section (*2*) of section 17;

(*c*) the powers and functions of the Chairperson of the State Executive Committee under sub-section (*3*), and the procedure to be followed by the State Executive Committee in exercise of its powers and discharge of its functions under sub-section (*4*) of section 20;

(*d*) allowances to be paid to the persons associated with the sub-committee constituted by the State Executive Committee under sub-section (*3*) of section 21;

(*e*) the composition and the number of members of the District Authority under sub-section (*2*), and the powers and functions to be exercised and discharged by the Chief Executive Officer of the District Authority under sub-section (*3*) of section 25;

(*f*) allowances payable to the persons associated with any committee constituted by the District Authority as experts under sub-section (*3*) of section 28;

(*g*) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made by rules.

(*3*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before each House of the State Legislature where it consists of two Houses, or where such Legislature consists of one House before that House.

79. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government or the State Government, as the case may be, by notification in the Official Gazette, make order not inconsistent with the provisions of this Act as may appear to it to be necessary or expedient for the removal of the difficulty: Power to remove difficulties.

Provided that no such order shall be made after the expiration of two years from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament or the Legislature, as the case may be.

THE MANIPUR UNIVERSITY ACT, 2005

ARRANGEMENT OF SECTIONS

SECTIONS

SECTIONS

THE MANIPUR UNIVERSITY ACT, 2005

No. 54 OF 2005

[*28th December*, 2005.]

An Act to establish and incorporate a teaching and affiliating University in the State of Manipur and to provide for matters connected therewith or incidental thereto.

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

Short title and commencement.

1. (*1*) This Act may be called the Manipur University Act, 2005.

(*2*) It shall be deemed to have come into force on the 13th day of October, 2005.

Definitions.

2. In this Act, and in all Statutes made hereunder, unless the context otherwise requires,—

(*a*) "Academic Council" means the Academic Council of the University;

(*b*) "academic staff" means such categories of staff as are designated as academic staff by the Ordinances;

(*c*) "Affiliated College" means a college admitted to the privileges of the University;

(*d*) "Board of Studies" means the Board of Studies of the University;

(*e*) "Chancellor", "Vice-Chancellor" and "Pro-Vice-Chancellor" mean, respectively, the Chancellor, Vice-Chancellor and Pro-Vice-Chancellor of the University;

(*f*) "College Development Council" means the College Development Council of the University;

(*g*) "Constituent College" means a college maintained by the University;

(*h*) "Court" means the Court of the University;

(*i*) "Department" means a Department of Studies and includes a Centre of Studies;

(*j*) "distance education system" means the system of imparting education through any means of communication, such as broadcasting, telecasting, correspondence courses, seminars, contact programmes or the combination of any two or more such means;

(*k*) "employee" means any person appointed by the University and includes teachers and other staff of the University;

(*l*) "Executive Council" means the Executive Council of the University;

(*m*) "Hall" means a unit of residence or of corporate life for the students of the University, or of a College or an Institution, maintained by the University;

(*n*) "Institution" means an academic institution, not being a College, maintained by, or admitted to the privileges of, the University;

(*o*) "Principal" means the Head of a College or an Institution maintained by the University and includes, where there is no Principal, the person for the time being duly appointed to act as Principal, and in the absence of the Principal, or the acting Principal, a Vice-Principal duly appointed as such;

(*p*) "recognised teachers" means such persons as may be recognised by the University for the purpose of imparting instructions in a College or an Institution admitted to the privileges of the University;

(*q*) "Regulations" means the Regulations made by any authority of the University under this Act for the time being in force;

(*r*) "School" means a School of Studies of the University;

(*s*) "Statutes" and "Ordinances" mean, respectively, the Statutes and the Ordinances of the University for the time being in force;

(*t*) "teachers of the University" means Professors, Readers, Lecturers and such other persons as may be appointed for imparting instruction or conducting research in the University or in any College or Institution maintained by the University and are designated as teachers by the Ordinances;

(*u*) "University" means the Manipur University established and incorporated as a University under this Act.

Manipur Act 8 of 1980.

Establishment of the University.

3. (*1*) The Manipur University in the State of Manipur, established under the Manipur University Act, 1980, shall be established as a body corporate under this Act by the same name of "Manipur University".

(*2*) The first Chancellor, the first Vice-Chancellor and the first members of the Court, the Executive Council and the Academic Council, and all persons who may hereafter become such officers or members, so long as they continue to hold such office or membership, shall constitute the University.

(*3*) The University shall have perpetual succession and a common seal and shall sue and be sued by the said name.

(*4*) The headquarters of the University shall be at Imphal.

Effect of establishment of the University.

4. On and from the date of commencement of this Act,—

(*a*) any reference to the Manipur University in any contract or other instrument shall be deemed as a reference to the University;

(*b*) all properties, movable and immovable, of or belonging to the Manipur University shall vest in the University;

(*c*) all rights and liabilities of the Manipur University shall be transferred to, and be the rights and liabilities of, the University;

(*d*) every person employed by the Manipur University immediately before the commencement of this Act shall hold his office or service in the University by the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to pension, leave, gratuity, provident fund and other matters as he would have held the same if this Act had not been enacted, and shall continue to do so unless and until his employment is terminated or until such promulgated tenure, remuneration and terms and conditions are duly altered by the Statutes:

Provided that if the alteration so made is not acceptable to such employee, his employment may be terminated by the University in accordance with the term of the contract with the employee or, if no provision is made therein in this behalf, on payment to him by the University of compensation equivalent to three months' remuneration in case of permanent employees and one month's remuneration in the case of other employees:

Provided further that any reference, by whatever form of words, to the Vice-Chancellor and Pro-Vice-Chancellor of the Manipur University in any law for the time being in force, or in any instrument or other document, shall be construed as a reference respectively to the Vice-Chancellor and the Pro-Vice-Chancellor of the University;

(*e*) the Vice-Chancellor of the Manipur University, appointed under the provisions of the Manipur University Act, 1980 shall be deemed to have been appointed as the Vice-Chancellor under this Act, and shall hold office for a period of three months or till such time the first Vice-Chancellor is appointed under section 47 of the Act, whichever is earlier; and Manipur Act 8 of 1980.

(*f*) all Colleges, Institutions, Schools and Departments affiliated to, or admitted to the privileges of, or maintained by, the Manipur University shall stand affiliated to, or admitted to the privilege of, or maintained by, the University.

Objects of the University.

5. The objects of the University shall be to disseminate and advance knowledge by providing instructional and research facilities in such branches of learning as it may deem fit; to make provisions for integrated courses in humanities, natural and physical sciences, social sciences, forestry and other allied disciplines in the educational programmes of the University; to take appropriate measures for promoting innovations in teaching-learning process, inter-disciplinary studies and research; to educate and train manpower for the development of the State of Manipur; and to pay special attention to the improvement of the social and economic conditions and welfare of the people of that State, their intellectual, academic and cultural development.

Powers of the University.

6. The University shall have the following powers, namely:—

(*i*) to provide for instructions in such branches of learning as the University may, from time to time, determine and to make provisions for research and for the advancement and dissemination of knowledge;

(*ii*) to grant, subject to such conditions as the University may determine, diplomas or certificates to, and confer degrees or other academic distinctions on the basis of examinations, evaluation or any other method of testing, on persons, and to withdraw any such diplomas, certificates, degrees or other academic distinctions for good and sufficient cause;

(*iii*) to organise and to undertake extramural studies, training and extension services;

(*iv*) to confer honorary degrees or other distinctions in the manner prescribed by the Statutes;

(*v*) to provide facilities through the distance education system to such persons as it may determine;

(*vi*) to institute Principalships, Professorships, Readerships, Lecturerships and other teaching or academic positions, required by the University and to appoint persons to such Principalships, Professorships, Readerships, Lecturerships or other teaching or academic positions;

(*vii*) to recognise an institution of higher learning for such purposes as the University may determine and to withdraw such recognition;

(*viii*) to recognise persons for imparting instructions in any College or Institution admitted to the privileges of the University;

(*ix*) to appoint persons working in any other University or organisation as teachers of the University for a specified period;

(*x*) to create administrative, ministerial and other posts and to make appointments thereto;

(*xi*) to co-operate or collaborate or associate with any other University or authority or institution of higher learning in such manner and for such purposes as the University may determine;

(*xii*) to establish, with the prior approval of the Central Government, such Centres and specialised laboratories or other units for research and instruction as are, in the opinion of the University, necessary for the furtherance of its objects;

(*xiii*) to institute and award fellowships, scholarships, studentships, medals and prizes;

(*xiv*) to establish and maintain Colleges, Institutions and Halls;

(*xv*) to make provision for research and advisory services and for that purpose to enter into such arrangements with other institutions, industrial or other organisations, as the University may deem necessary;

(*xvi*) to organise and conduct refresher courses, workshops, seminars and other programmes for teachers, evaluators and other academic staff;

(*xvii*) to admit to its privileges colleges and institutions within the State of Manipur not maintained by the University; to withdraw all or any of those privileges in accordance with such conditions as may be prescribed by the Statutes; to recognise, guide, supervise, and control Halls not maintained by the University and other accommodation for students, and to withdraw any such recognition;

(*xviii*) to appoint on contract or otherwise visiting Professors, Emeritus Professors, Consultants, Scholars and such other persons who may contribute to the advancement of the objects of the University;

(*xix*) to confer autonomous status on a College or an Institution or a Department, as the case may be, in accordance with the Statutes;

(*xx*) to determine standards of admission to the University, which may include examination, evaluation or any other method of testing;

(*xxi*) to demand and receive payment of fees and other charges;

(*xxii*) to supervise the residences of the students of the University and to make arrangements for promoting their health and general welfare;

(*xxiii*) to lay down conditions of service of all categories of employees, including their code of conduct;

(*xxiv*) to regulate and enforce discipline among the students and the employees, and to take such disciplinary measures in this regard as may be deemed by the University to be necessary;

(*xxv*) to make arrangements for promoting the health and general welfare of the employees;

(*xxvi*) to receive benefactions, donations and gifts and to acquire, hold, manage and dispose of any property, movable or immovable, including trust and endowment properties for the purposes of the University;

(*xxvii*) to borrow, with the approval of the Central Government, on the security of the property of the University, money for the purposes of the University;

(*xxviii*) to do all such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of its objects.

Jurisdiction.

7. The jurisdiction of the University shall extend to the whole of the State of Manipur.

University open to all classes, castes and creed.

8. The University shall be open to persons of either sex and of whatever caste, creed, race or class, and it shall not be lawful for the University to adopt or impose on any person, any test whatsoever of religious belief or profession in order to entitle him to be appointed as a teacher of the University or to hold any other office therein or be admitted as a student in the University or to graduate thereat or to enjoy or exercise any privilege thereof:

Provided that nothing in this section shall be deemed to prevent the University from making special provisions for the employment or admission of women, physically handicapped or of persons belonging to the weaker sections of the society and, in particular, of the Scheduled Castes and the Scheduled Tribes.

The Visitor.

9. (*1*) The President of India shall be the Visitor of the University.

(*2*) The Visitor may, from time to time, appoint one or more persons to review the work and progress of the University, including Colleges and Institutions maintained by it, and to submit a report thereon; and upon receipt of that report, the Visitor may, after obtaining the views of the Executive Council thereon through the Vice-Chancellor, take such action and issue such directions as he considers necessary in respect of any of the matters dealt with in the report and the University shall be bound to comply with such directions.

(*3*) The Visitor shall have the right to cause an inspection to be made by such person or persons as he may direct, of the University, its buildings, libraries, laboratories and equipment, and of any College or Institution maintained by the University or admitted to its privileges; and also of the examinations, teaching and other work conducted or done by the University and to cause an inquiry to be made in like manner in respect of any matter connected with the administration or finances of the University, Colleges or Institutions.

(*4*) The Visitor shall, in every matter referred to in sub-section (*3*), give notice of his intention to cause an inspection or inquiry to be made,—

(*a*) to the University, if such inspection or inquiry is to be made in respect of the University or any College or Institution maintained by it, or

(*b*) to the management of the College or Institution, if the inspection or inquiry is to be made in respect of College or Institution admitted to the privileges of the University, and the University or the management, as the case may be, shall have the right to make such representations to the Visitor, as it may consider necessary.

(*5*) After considering the representations, if any, made by the University or the management, as the case may be, the Visitor may cause to be made such inspection or inquiry as is referred to in sub-section (*3*).

(*6*) Where any inspection or inquiry has been caused to be made by the Visitor, the University or the management shall be entitled to appoint a representative, who shall have the right to be present and be heard at such inspection or inquiry.

(*7*) The Visitor may, if the inspection or inquiry is made in respect of the University or any College or Institution maintained by it, address the Vice-Chancellor with reference to the result of such inspection or inquiry together with such views and advice with regard to the action to be taken thereon, as the Visitor may be pleased to offer, and on receipt of address made by the Visitor, the Vice-Chancellor shall communicate, to the Executive Council, the views of the Visitor with such advice as the Visitor may offer upon the action to be taken thereon.

(*8*) The Visitor may, if the inspection or inquiry is made in respect of any College or Institution admitted to the privileges of the University, address the management concerned through the Vice-Chancellor with reference to the result of such inspection or inquiry, his views thereon and such advice as he may be pleased to offer upon the action to be taken thereon.

(*9*) The Executive Council or the management, as the case may be, shall communicate, through the Vice-Chancellor to the Visitor such action, if any, as it proposes to take or has been taken upon the result of such inspection or inquiry.

(*10*) Where, the Executive Council or the management, does not, within a reasonable time, take action to the satisfaction of the Visitor, the Visitor may, after considering any explanation furnished or representation made by the Executive Council or the management, issue such directions as he may think fit and the Executive Council or the management, as the case may be, shall comply with such directions.

(*11*) Without prejudice to the foregoing provisions of this section, the Visitor may, by order in writing, annul any proceeding of the University which is not in conformity with the Act, the Statutes or the Ordinances:

Provided that before making any such order, he shall call upon the Registrar to show cause why such an order should not be made, and, if any cause is shown within a reasonable time, he shall consider the same.

(*12*) The Visitor shall have such other powers as may be prescribed by the Statutes.

The Chief Rector.

10. The Governor of the State of Manipur shall be the Chief Rector of the University.

Officers of the University.

11. The following shall be the officers of the University,—

(*1*) the Chancellor;

(*2*) the Vice-Chancellor;

(*3*) the Pro-Vice-Chancellor;

(*4*) the Deans of Schools;

(*5*) the Registrar;

(*6*) the Finance Officer;

(*7*) the Controller of Examinations;

(*8*) the Librarian; and

(*9*) such other officers as may be declared by the Statutes to be the officers of the University.

The Chancellor.

12. (*1*) The Chancellor shall be appointed by the Visitor in such manner as may be prescribed by the Statutes.

(*2*) The Chancellor shall, by virtue of his office, be the head of the University and shall, if present, preside at the Convocations of the University held for conferring degrees and meetings of the Court.

The Vice-Chancellor.

13. (*1*) The Vice-Chancellor shall be appointed by the Visitor in such manner as may be prescribed by the Statutes.

(*2*) The Vice-Chancellor shall be the principal executive and academic officer of the University and shall exercise general supervision and control over the affairs of the University and give effect to the decisions of all the authorities of the University.

(*3*) The Vice-Chancellor may, if he is of opinion that immediate action is necessary on any matter, exercise any power conferred on any authority of the University by or under this Act and shall report to such authority at its next meeting the action taken by him on such matter:

Provided that if the authority concerned is of opinion that such action ought not to have been taken, it may refer the matter to the Visitor whose decision thereon shall be final:

Provided further that any person in the service of the University who is aggrieved by the action taken by the Vice-Chancellor under this sub-section shall have the right to represent against such action to the Executive Council within three months from the date on which decision on such action is communicated to him and thereupon the Executive Council may confirm, modify or reverse the action taken by the Vice-Chancellor.

(*4*) The Vice-Chancellor, if he is of the opinion that any decision of any authority of the University is beyond the powers of the authority conferred by the provisions of this Act, the Statutes or the Ordinances or that any decision taken is not in the interest of the University, may ask the authority concerned to review its decision within sixty days of such decision and if the authority refuses to review the decision either in whole or in part or no decision is taken by it within the said period of sixty days, the matter shall be referred to the Visitor whose decision thereon shall be final.

(*5*) The Vice-Chancellor shall exercise such other powers and perform such other duties as may be prescribed by the Statutes or the Ordinances.

The Pro-Vice-Chancellor.

14. The Pro-Vice-Chancellor shall be appointed in such manner and on such terms and conditions of service, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

The Deans of Schools.

15. Every Dean of School shall be appointed in such manner and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

The Registrar.

16. (*1*) The Registrar shall be appointed in such manner and on such terms and conditions of service as may be prescribed by the Statutes.

(*2*) The Registrar shall have the power to enter into agreements, sign documents and authenticate records on behalf of the University and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

The Finance Officer.

17. The Finance Officer shall be appointed in such manner and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

The Controller of Examinations.

18. The Controller of Examinations shall be appointed in such manner and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

The Librarian.

19. The Librarian shall be appointed in such manner and on such terms and conditions of service, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

20. The manner of appointment and powers and duties of other officers of the University shall be prescribed by the Statutes. Other officers.

21. The following shall be the authorities of the University,— Authorities of the University.

(*1*) the Court;

(*2*) the Executive Council;

(*3*) the Academic Council;

(*4*) the College Development Council;

(*5*) the Board of Studies;

(*6*) the Finance Committee; and

(*7*) such other authorities as may be declared by the Statutes to be the authorities of the University.

22. (*1*) The constitution of the Court and the term of office of its members shall be prescribed by the Statutes. The Court.

(*2*) Subject to the provisions of this Act, the Court shall have the following powers and functions, namely:—

(*a*) to review, from time to time, the broad policies and programmes of the University and to suggest measures for the improvement and development of the University;

(*b*) to consider and pass resolutions on the annual report and the annual accounts of the University and the audit report on such accounts;

(*c*) to advise the Visitor in respect of any matter which may be referred to it for advice; and

(*d*) to perform such other functions as may be prescribed by the Statutes.

23. (*1*) The Executive Council shall be the principal executive body of the University. The Executive Council.

(*2*) The constitution of the Executive Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

24. (*1*) The Academic Council shall be the principal academic body of the University and shall, subject to the provisions of this Act, the Statutes and the Ordinances, co-ordinate and exercise general supervision over the academic policies of the University. The Academic Council.

(*2*) The constitution of the Academic Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

25. (*1*) The College Development Council shall be responsible for admitting Colleges to the privileges of the University. The College Development Council.

(*2*) The constitution of the College Development Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

26. The constitution, powers and functions of the Boards of Studies shall be prescribed by the Statutes. The Boards of Studies.

27. The constitution, powers and functions of the Finance Committee shall be prescribed by the Statutes. The Finance Committee.

28. The constitution, powers and functions of other authorities, as may be declared by the Statutes to be the authorities of the University, shall be prescribed by the Statutes. Other authorities of the University.

29. Subject to the provisions of this Act, the Statutes may provide for all or any of the following matters, namely:— Powers to make Statutes.

(*a*) the constitution, powers and functions of authorities and other bodies of the University, as may be constituted from time to time;

(*b*) the appointment and continuance in office of the members of the said authorities and bodies, the filling up of vacancies of members, and all other matters relating to those authorities and other bodies for which it may be necessary or desirable to provide;

(*c*) the appointment, powers and duties of the officers of the University and their emoluments;

(*d*) the appointment of teachers, academic staff and other employees of the University, their emoluments and conditions of service;

(*e*) the recognition of persons as University recognised teachers;

(*f*) the appointment of teachers, academic staff working in any other University or organisation for a specific period for undertaking a joint project;

(*g*) the conditions of service of employees including provisions for pension, insurance, provident fund, the manner of termination of service and disciplinary action;

(*h*) the principles governing the seniority of service of the employees of the University;

(*i*) the procedure for arbitration in cases of dispute between employees or students and the University;

(*j*) the procedure for appeal to the Executive Council by any employee or student against the action of any officer or authority of the University;

(*k*) the conferment of autonomous status on a College or an Institution or a Department;

(*l*) the establishment and abolition of Schools, Departments, Centres, Halls, Colleges and Institutions;

(*m*) the conferment of honorary degrees;

(*n*) the withdrawal of degrees, diplomas, certificates and other academic distinctions;

(*o*) the conditions under which Colleges and Institutions may be admitted to the privileges of the University and the withdrawal of such privileges;

(*p*) the management of Colleges and Institutions established by the University;

(*q*) the delegation of powers vested in the authorities or officers of the University;

(*r*) the maintenance of discipline among the employees and students;

(*s*) all other matters which by this Act are to be or may be provided for by the Statutes.

Statutes, how to be made.

30. (*1*) The first Statutes are those set out in the Schedule.

(*2*) The Executive Council may, from time to time, make new or additional Statutes or may amend or repeal the Statutes referred to in sub-section (*1*):

Provided that the Executive Council shall not make, amend or repeal any Statutes affecting the status, powers or constitution of any authority of the University until such authority has been given an opportunity of expressing an opinion in writing on the proposed changes, and any opinion so expressed shall be considered by the Executive Council.

(*3*) Every new Statute or addition to the Statutes or any amendment or repeal of a Statute shall require the assent of the Visitor who may assent thereto or withhold assent or remit to the Executive Council for re-consideration.

(*4*) A new Statute or a Statute amending or repealing an existing Statute shall have no validity unless it has been assented to by the Visitor.

(*5*) Notwithstanding anything contained in the foregoing sub-sections, the Visitor may make new or additional Statutes or amend or repeal the Statutes referred to in sub-section (*1*), during the period of three years immediately after the commencement of this Act:

Provided that the Visitor may, on the expiry of the said period of three years, make, within one year from the date of such expiry, such detailed Statutes as he may consider necessary and such detailed Statutes shall be laid before both Houses of Parliament.

(*6*) Notwithstanding anything contained in the foregoing sub-sections, the Visitor may direct the University to make provisions in the Statutes in respect of any matter specified by him and if the Executive Council is unable to implement such direction within sixty days of its receipt, the Visitor may, after considering the reasons, if any, communicated by the Executive Council for its inability to comply with such direction, make or amend the Statutes suitably.

Power to make Ordinances.

31. (*1*) Subject to the provisions of this Act and the Statutes, the Ordinances may provide for all or any of the following matters, namely:—

(*a*) the admission of students to the University and their enrolment as such;

(*b*) the courses of study to be laid down for all degrees, diplomas and certificates of the University;

(*c*) the medium of instruction and examination;

(*d*) the award of degrees, diplomas, certificates and other academic distinctions, the qualifications for the same and the means to be taken relating to the granting and obtaining of the same;

(*e*) the fees to be charged for courses of study in the University and for admission to the examinations, degrees and diplomas of the University;

(*f*) the conditions for award of fellowships, scholarships, studentships, medals and prizes;

(*g*) the conduct of examinations, including the term of office and manner of appointment and the duties of examining bodies, examiners and moderators;

(*h*) the conditions of residence of the students of the University;

(*i*) the special arrangements, if any, which may be made for the residence, discipline and teaching of women students and the prescribing of special courses of studies for them;

(*j*) the establishment of Centres of Studies, Boards of Studies, Specialised Laboratories and other Committees;

(*k*) the manner of co-operation and collaboration with other Universities, institutions and other agencies including learned bodies or associations;

(*l*) the creation, composition and functions of any other body which is considered necessary for improving the academic life of the University;

(*m*) the institution of fellowships, scholarships, studentships, medals and prizes;

(*n*) the supervision of management of Colleges and Institutions admitted to the privileges of the University;

(*o*) the setting up of a machinery for redressal of grievances of employees; and

(*p*) all other matters which by this Act or the Statutes, are to be or may be, provided for by the Ordinances.

(*2*) The first Ordinances shall be made by the Vice-Chancellor with the previous approval of the Central Government and the Ordinances so made may be amended, repealed or added to at any time by the Executive Council in the manner prescribed by the Statutes:

Provided that till such time as the first Ordinances are not so made by the Vice-Chancellor, in respect of the matters that are to be provided for by the Ordinances under this Act and Statutes, the relevant provisions of the Statutes and the Ordinances of the Manipur University in force immediately before the commencement of this Act shall be applicable insofar as they are not inconsistent with the provisions of this Act and the Statutes.

Regulations.

32. The authorities of the University may make Regulations, consistent with this Act, the Statutes and the Ordinances for the conduct of their own business and that of the Committees, if any, appointed by them and not provided for by this Act, the Statutes or the Ordinances, in the manner prescribed by the Statutes.

Annual report.

33. (*1*) The annual report of the University shall be prepared under the direction of the Executive Council, which shall include, among other matters, the steps taken by the University towards the fulfilment of its objects and shall be submitted to the Court on or after such date as may be prescribed by the Statutes and the Court shall consider the report in its annual meeting.

(*2*) The Court shall submit the annual report to the Visitor along with its comments, if any.

(*3*) A copy of the annual report, as prepared under sub-section (*1*), shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

Annual accounts.

34. (*1*) The annual accounts and balance-sheet of the University shall be prepared under the directions of the Executive Council and shall, once at least every year and at intervals of not more than fifteen months, be audited by the Comptroller and Auditor-General of India or by such persons as he may authorise in this behalf.

(*2*) A copy of the annual accounts together with the audit report thereon shall be submitted to the Court and the Visitor along with the observations of the Executive Council.

(*3*) Any observations made by the Visitor on the annual accounts shall be brought to the notice of the Court and the observations of the Court, if any, shall, after being considered by the Executive Council, be submitted to the Visitor.

(*4*) A copy of the annual accounts together with the audit report as submitted to the Visitor, shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

(*5*) The audited annual accounts after having been laid before both Houses of Parliament shall be published in the Gazette of India.

Returns and information.

35. The University shall furnish to the Central Government such returns or other information with respect to its property or activities as the Central Government may, from time to time, require.

Conditions of service of employees.

36. (*1*) Every employee of the University shall be appointed under a written contract, which shall be lodged with the University and a copy of which shall be furnished to the employee concerned.

(*2*) Any dispute arising out of the contract between the University and any employee shall, at the request of the employee, be referred to a Tribunal of Arbitration consisting of one member appointed by the Executive Council, one member nominated by the employee concerned and an umpire appointed by the Visitor.

(*3*) The decision of the Tribunal shall be final, and no suit shall lie in any civil court in respect of the matters decided by the Tribunal.

(*4*) Every request made by the employee under sub-section (*2*), shall be deemed to be a submission to arbitration upon the terms of this section within the meaning of the Arbitration and Conciliation Act, 1996. 26 of 1996.

(*5*) The procedure for regulating the work of the Tribunal shall be prescribed by the Statutes.

Procedure of appeal and arbitration in disciplinary cases against students.

37. (*1*) Any student or candidate for an examination whose name has been removed from the rolls of the University by the orders or resolution of the Vice-Chancellor, Discipline Committee or Examination Committee, as the case may be, and who has been debarred from appearing at the examinations of the University for more than one year, may, within ten days of the date of receipt of such orders or copy of such resolution by him, appeal to the Executive Council and the Executive Council may confirm, modify or reverse the decision of the Vice-Chancellor or the Committee, as the case may be.

(*2*) Any dispute arising out of any disciplinary action taken by the University against a student shall, at the request of such student, be referred to a Tribunal of Arbitration and the provisions of sub-sections (*2*), (*3*), (*4*) and (*5*) of section 36 shall, as far as may be, apply to a reference made under this sub-section.

Right to appeal.

38. Every employee or student of the University or of a College or Institution maintained by the University or admitted to its privileges shall, notwithstanding anything contained in this Act, have a right to appeal within such time as may be prescribed by the Statutes, to the Executive Council against the decision of any officer or authority of the University or of the Principal or the management of any College or an Institution, as the case may be, and thereupon the Executive Council may confirm, modify or reverse the decision appealed against.

Provident and pension funds.

39. (*1*) The University shall constitute for the benefit of its employees such provident or pension fund or provide such insurance schemes as it may deem fit in such manner and subject to such conditions as may be prescribed by the Statutes.

(*2*) Where such provident fund or pension fund has been so constituted, the Central Government may declare that the provisions of the Provident Funds Act, 1925, shall apply to such fund, as if it were a Government provident fund. 19 of 1925.

Disputes as to constitution of authorities and bodies.

40. If any question arises as to whether any person has been duly elected or appointed as, or is entitled to be, a member of any authority or other body of the University, the matter shall be referred to the Visitor whose decision thereon shall be final.

Filling of casual vacancies.

41. All casual vacancies among the members (other than *ex officio* members) of any authority or other body of the University shall be filled, as soon as may be, by the person or body who appoints, elects or co-opts the member whose place has become vacant and person appointed, elected or co-opted to a casual vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he fills would have been a member.

Proceedings of authorities or bodies not invalidated by vacancies.

42. No act or proceedings of any authority or other body of the University shall be invalid merely by reason of the existence of a vacancy or vacancies among its members.

Protection of action taken in good faith.

43. No suit or other legal proceeding shall lie against any officer or other employee of the University for anything which is in good faith done or intended to be done in pursuance of any of the provisions of this Act, the Statutes or the Ordinances.

Mode of proof of University record.

44. Notwithstanding anything contained in the Indian Evidence Act, 1872 or in any other law for the time being in force, a copy of any receipt, application, notice, order, proceeding or resolution of any authority or other body of the University, or any other document in 1 of 1872.

possession of the University, or any entry in any register duly maintained by the University, if certified by the Registrar, shall be received as *prima facie* evidence of such receipt, application, notice, order, proceeding, resolution or document or the existence of entry in the register and shall be admitted as evidence of the matters and transactions therein where the original thereof would, if produced, have been admissible in evidence.

Power to remove difficulties.

45. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Act.

(*2*) Every order made under sub-section (*1*) 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 order or both Houses agree that the order should not be made, the order 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 order.

Statutes, Ordinances and Regulations to be published in the Official Gazette and to be laid before Parliament.

46. (*1*) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette.

(*2*) Every Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the Statute, Ordinance or Regulation 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 Statute, Ordinance or Regulation.

(*3*) The power to make Statutes, Ordinances or Regulations shall include the power to give retrospective effect, from a date not earlier than the date of commencement of this Act, to the Statute, Ordinance or Regulations or any of them but no retrospective effect shall be given to any Statute, Ordinance or Regulation so as to prejudicially affect the interests of any person to whom such Statute, Ordinance or Regulation may be applicable.

Transitional provisions.

47. Notwithstanding anything contained in this Act and the Statutes,—

(*a*) the first Chancellor and first Vice-Chancellor shall be appointed by the Visitor in such manner and on such conditions as may be deemed fit and each of the said officer shall hold office for such term, not exceeding five years as may be specified by the Visitor;

(*b*) the first Registrar and the first Finance Officer shall be appointed by the Visitor and each of the said officers shall hold office for a term of three years;

(*c*) the first Court and the first Executive Council shall consist of not more than thirty members and eleven members, respectively, who shall be nominated by the Visitor and shall hold office for a term of three years;

(*d*) the first College Development Council shall consist of not more than ten members, who shall be nominated by the Visitor and they shall hold office for a term of three years;

(*e*) the first Academic Council shall consist of not more than twenty-one members, who shall be nominated by the Visitor and they shall hold office for a term of three years:

Provided that if any vacancy occurs in the above offices or authorities, the same shall be filled by appointment or nomination, as the case may be, by the Visitor, and the person so appointed or nominated shall hold office for so long as the officer or member in whose place he is appointed or nominated would have held office, if such vacancy had not occurred.

Ord. 3 of 2005.

48. (*1*) The Manipur University Ordinance, 2005 is hereby repealed. **Repeal and savings.**

(*2*) Notwithstanding such repeal anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act and–

(*a*) all appointments made, orders issued, degrees and other academic distinctions conferred, diplomas and certificates awarded, privileges granted, or other things done under the Manipur University Ordinance, 2005, shall be deemed to have been respectively made, issued, conferred, awarded, granted or done under the corresponding provisions of this Act and, except as otherwise provided by or this Act or the Statutes, continue in force unless and until they are superseded by any order made under this Act or the Statutes; and

Ord. 3 of 2005.

(*b*) all proceedings of Selection Committees for the appointment or promotion of teachers that took place before the commencement of this Act and all actions of the Executive Council in respect of the recommendations of such Selection Committees where no orders of appointment on the basis thereof were passed before the commencement of this Act shall, notwithstanding that the procedure for selection has been modified by this Act, be deemed to have been valid but further proceeding in connection with such pending selections shall be taken in accordance with the provisions of this Act and be continued from the stage where they stood immediately before such commencement, except if the concerned authorities take, with the approval of the Visitor, a decision to the contrary.

THE SCHEDULE

(*See* section 30)

THE STATUTES OF THE UNIVERSITY

The Chancellor.

1. (*1*) The Chancellor shall be appointed by the Visitor from a panel of not less than three persons recommended by the Executive Council from amongst persons of eminence in the academic or public life of the country:

Provided that if the Visitor does not approve of any of the persons so recommended, he may call for fresh recommendations from the Executive Council.

(*2*) The Chancellor shall hold office for a term of five years and shall not be eligible for re-appointment:

Provided that notwithstanding the expiry of his term of office, the Chancellor shall continue to hold office until his successor enters upon his office.

The Vice-Chancellor.

2. (*1*) The Vice-Chancellor shall be appointed by the Visitor from a panel of not less than three persons who shall be recommended by a Committee as constituted under clause (*2*):

Provided that if the Visitor does not approve of any of the persons included in the panel, he may call for an extended fresh panel.

(*2*) The Committee referred to in clause (*1*) shall consist of three persons, out of whom two shall be nominated by the Executive Council and one by the Visitor and the nominee of the Visitor shall be the convener of the Committee:

Provided that none of the members of the Committee shall be an employee of the University or an institution maintained by, or admitted to the privileges of, the University or a member of any authority of the University.

(*3*) The Vice-Chancellor shall be a whole-time salaried officer of the University.

(*4*) The Vice-Chancellor shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier, and he shall not be eligible for re-appointment:

Provided that notwithstanding the expiry of the said period of five years, he shall continue in office until his successor is appointed and enters upon his office:

Provided further that the Visitor may direct any Vice-Chancellor after his term has expired, to continue in office for such period, not exceeding a total period of one year, as may be specified by him.

(*5*) The emoluments and other conditions of service of the Vice-Chancellor shall be as follows:—

(*i*) The Vice-Chancellor shall be paid a monthly salary and allowances, other than house rent allowance, at the rates fixed by the Central Government from time to time and he shall be entitled, without payment of rent, to use a furnished residence throughout his term of office and no charge shall fall on the Vice-Chancellor in respect of the maintenance of such residence.

(*ii*) The Vice-Chancellor shall be entitled to such terminal benefits and allowances as may be fixed by the Central Government from time to time:

Provided that where an employee of the University, or a college or an institution maintained by, or admitted to the privileges of, the University, or of any other University or any college or institution maintained by or admitted to the privileges of, such other University, is appointed as the Vice-Chancellor, he may be allowed to continue to contribute to any provident fund of which he is a member and the University shall

contribute to the account of such person in that provident fund at the same rate at which the person had been contributing immediately before his appointment as the Vice-Chancellor:

Provided further that where such employee had been member of any pension scheme, the University shall make the necessary contribution to such scheme.

(*iii*) The Vice-Chancellor shall be entitled to travelling allowance at such rates as may be fixed by the Executive Council.

(*iv*) The Vice-Chancellor shall be entitled to leave on full pay at the rate of thirty days in a calendar year and the leave shall be credited to his account in advance in two half-yearly instalments of fifteen days each on the first day of January and July every year:

Provided that if the Vice-Chancellor assumes or relinquishes charge of the office of the Vice-Chancellor during the currency of a half year, the leave shall be credited proportionately at the rate of two and-a-half days for each completed month of service.

(*v*) In addition to the leave referred to in sub-clause (*iv*), the Vice-Chancellor shall also be entitled to half-pay leave at the rate of twenty days for each completed year of service, and half-pay leave may also be availed of as commuted leave on full pay on medical certificate:

Provided that when such commuted leave is availed of, twice the amount of half-pay leave shall be debited against half-pay leave due.

(*6*) If the office of the Vice-Chancellor becomes vacant due to death, resignation or otherwise, or if he is unable to perform his duties due to ill-health or any other cause, the Pro-Vice-Chancellor shall perform the duties of the Vice-Chancellor:

Provided that if the Pro-Vice-Chancellor is not available, the senior most Professor shall perform the duties of the Vice-Chancellor until a new Vice-Chancellor assumes office or the existing Vice-Chancellor resumes the duties of his office, as the case may be.

Powers and duties of the Vice-Chancellor.

3. (*1*) The Vice-Chancellor shall be *ex officio* Chairman of the Executive Council, the Academic Council and the Finance Committee and shall, in the absence of the Chancellor, preside at the Convocations held for conferring degrees and at meetings of the Court.

(*2*) The Vice-Chancellor shall be entitled to be present at, and address, any meeting of any authority or other body of the University, but shall not be entitled to vote thereat unless he is a member of such authority or body.

(*3*) It shall be the duty of the Vice-Chancellor to see that this Act, the Statutes, the Ordinances and the Regulations are duly observed and he shall have all the powers necessary to ensure such observance.

(*4*) The Vice-Chancellor shall have all the powers necessary for the proper maintenance of discipline in the University and he may delegate any such powers to such person or persons as he deems fit.

(*5*) The Vice-Chancellor shall have the power to convene or cause to be convened the meetings of the Executive Council, the Academic Council and the Finance Committee.

Pro-Vice-Chancellor.

4. (*1*) The Pro-Vice-Chancellor shall be appointed by the Executive Council on the recommendation of the Vice-Chancellor:

Provided that where the recommendation of the Vice-Chancellor is not accepted by the Executive Council, the matter shall be referred to the Visitor who may either appoint the person recommended by the Vice-Chancellor or ask the Vice-Chancellor to recommend another person to the Executive Council:

Provided further that the Executive Council may, on the recommendation of the Vice-Chancellor, appoint a Professor to discharge the duties of a Pro-Vice-Chancellor in addition to his own duties as a Professor.

(*2*) The term of office of a Pro-Vice-Chancellor shall be such as may be decided by the Executive Council but it shall not in any case exceed five years or until the expiration of the term of office of the Vice-Chancellor, whichever is earlier:

Provided that a Pro-Vice-Chancellor whose term of office has expired shall be eligible for re-appointment:

Provided further that, in any case, a Pro-Vice-Chancellor shall retire on attaining the age of sixty-five years:

Provided also that a Pro-Vice-Chancellor shall, while discharging the duties of the Vice-Chancellor under clause (*6*) of Statute 2, continue in office notwithstanding the expiration of his term of office as Pro-Vice-Chancellor, until the Vice-Chancellor resumes office or a new Vice-Chancellor assumes office, as the case may be.

(*3*) The emoluments and other terms and conditions of service of a Pro-Vice-Chancellor shall be such as may be prescribed by the Ordinances.

(*4*) The Pro-Vice-Chancellor shall assist the Vice-Chancellor in respect of such matters as may be specified by the Vice-Chancellor in this behalf, from time to time, and shall also exercise such powers and perform such duties as may be assigned or delegated to him by the Vice-Chancellor.

Deans of Schools.

5. (*1*) Every Dean of School shall be appointed by the Vice-Chancellor from amongst the Professors in the School by rotation in the order of seniority for a period of three years:

Provided that in case there is only one Professor or no Professor in a School, the Dean shall be appointed, for the time being, from amongst the Professor, if any, and the Readers in the School by rotation in the order of seniority:

Provided further that a Dean on attaining the age of sixty-two years shall cease to hold office as such.

(*2*) When the office of the Dean is vacant or when the Dean is, by reason of illness, absence or any other cause, unable to perform duties of his office, the duties of the office shall be performed by the senior-most Professor or Reader, as the case may be, in the School.

(*3*) The Dean shall be the Head of the School and shall be responsible for the conduct and maintenance of the standards of teaching and research in the School and shall have such other functions as may be prescribed by the Ordinances.

(*4*) The Dean shall have the right to be present and to speak at any meeting of the Boards of Studies or Committees of the School, as the case may be, but shall not have the right to vote thereat unless he is a member thereof.

The Registrar.

6. (*1*) The Registrar shall be appointed by the Executive Council on the recommendation of a Selection Committee constituted for the purpose and shall be a whole-time salaried officer of the University.

(*2*) He shall be appointed for a term of five years and shall be eligible for re-appointment.

(*3*) The emoluments and other terms and conditions of service of the Registrar shall be such as may be prescribed by the Executive Council from time to time:

Provided that the Registrar shall retire on attaining the age of sixty-two years:

Provided further that a Registrar shall, notwithstanding his attaining the age of sixty-two years, continue in office until his successor is appointed and enters upon his office or until the expiry of a period of one year, whichever is earlier.

(*4*) When the office of the Registrar is vacant or when the Registrar is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(*5*) (*a*) The Registrar shall have power to take disciplinary action against such of the employees, excluding teachers and other academic staff, as may be specified in the order of the Executive Council and to suspend them pending inquiry, to administer warnings to them or to impose on them the penalty of censure or the withholding of increment:

Provided that no such penalty shall be imposed unless the person has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(*b*) An appeal shall lie to the Vice-Chancellor against any order of the Registrar imposing any of the penalties specified in sub-clause (*a*).

(*c*) In a case where the inquiry discloses that a punishment beyond the power of the Registrar is called for, the Registrar shall, upon the conclusion of the inquiry, make a report to the Vice-Chancellor along with his recommendations:

Provided that an appeal shall lie to the Executive Council against an order of the Vice-Chancellor imposing any penalty.

(6) The Registrar shall be *ex officio* Secretary of the Executive Council, the Academic Council and the College Development Council, but shall not be deemed to be a member of any of these authorities and he shall be *ex officio* Member-Secretary of the Court.

(*7*) It shall be the duty of the Registrar —

(*a*) to be the custodian of the records, the common seal and such other property of the University as the Executive Council shall commit to his charge;

(*b*) to issue all notices convening meetings of the Court, the Executive Council, the Academic Council, the College Development Council and of any Committees appointed by those authorities;

(*c*) to keep the minutes of all the meetings of the Court, the Executive Council, the Academic Council, the College Development Council and of any Committees appointed by those authorities;

(*d*) to conduct the official correspondence of the Court, the Executive Council, the Academic Council and the College Development Council;

(*e*) to supply to the Visitor, copies of the agenda of the meetings of the authorities of the University as soon as they are issued and the minutes of such meetings;

(*f*) to represent the University in suits or proceedings by or against the University, sign powers of attorney and verify pleadings or depute his representative for the purpose; and

(*g*) to perform such other duties as may be specified in the Statutes, the Ordinances or the Regulations or as may be required from time to time by the Executive Council or the Vice-Chancellor.

The Finance Officer.

7. (*1*) The Finance Officer shall be appointed by the Executive Council on the recommendations of a Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.

(*2*) The Finance Officer shall be appointed for a term of five years and shall be eligible for re-appointment.

(*3*) The emoluments and other terms and conditions of service of the Finance Officer shall be such as may be prescribed by the Executive Council from time to time:

Provided that the Finance Officer shall retire on attaining the age of sixty-two years:

Provided further that the Finance Officer shall, notwithstanding his attaining the age of sixty-two years, continue in office until his successor is appointed and enters upon his office or until the expiry of a period of one year, whichever is earlier.

(*4*) When the office of the Finance Officer is vacant or when the Finance Officer is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(*5*) The Finance Officer shall be *ex officio* Secretary of the Finance Committee, but shall not be deemed to be a member of such Committee.

(*6*) The Finance Officer shall —

(*a*) exercise general supervision over the funds of the University and shall advise it as regards its financial policy; and

(*b*) perform such other financial functions as may be assigned to him by the Executive Council or as may be prescribed by the Statutes or the Ordinances.

(*7*) Subject to the control of the Executive Council, the Finance Officer shall —

(*a*) hold and manage the property and investments of the University including trust and endowed property;

(*b*) ensure that the limits fixed by the Executive Council for recurring and non-recurring expenditure for a year are not exceeded and that all moneys are expended on the purpose for which they are granted or allotted;

(*c*) be responsible for the preparation of annual accounts and the budget of the University and for their presentation to the Executive Council;

(*d*) keep a constant watch on the state of the cash and bank balances and on the state of investments;

(*e*) watch the progress of the collection of revenue and advise on the methods of collection employed;

(*f*) ensure that the registers of buildings, land, furniture and equipment are maintained up-to-date and that stock-checking is conducted, of equipment and other consumable materials in all offices, Departments, University, Institutes, Centres and Specialised Laboratories;

(*g*) bring to the notice of the Vice-Chancellor unauthorised expenditure and other financial irregularities and suggest disciplinary action against persons at fault; and

(*h*) call for from any office, Department, Centre, Laboratory, College or Institution maintained by the University any information or returns that he may consider necessary for the performance of his duties.

(*8*) Any receipt given by the Finance Officer or the person or persons duly authorised in this behalf by the Executive Council for any money payable to the University shall be sufficient discharge for payment of such money.

The Controller of Examinations.

8. (*1*) The Controller of Examinations shall be appointed by the Executive Council on the recommendations of a Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.

(*2*) The Controller of Examinations shall be appointed for a term of five years and shall be eligible for re-appointment.

(*3*) The emoluments and other terms and conditions of service of the Controller of Examinations shall be such as may be prescribed by the Executive Council from time to time:

Provided that the Controller of Examinations shall retire on attaining the age of sixty-two years:

Provided further that the Controller of Examinations shall, notwithstanding his attaining the age of sixty-two years, continue in office until his successor is appointed and enters upon his office or until the expiry of a period of one year, whichever is earlier.

(*4*) When the office of the Controller of Examinations is vacant or when the Controller of Examinations is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(*5*) The Controller of Examinations shall arrange for and superintend the examinations of the University in the manner prescribed by the Ordinances.

The Librarian.

9. (*1*) The Librarian shall be appointed by the Executive Council on the recommendations of the Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.

(*2*) The Librarian shall exercise such powers and perform such duties as may be assigned to him by the Executive Council.

Meetings of the Court.

10. (*1*) An annual meeting of the Court shall be held on a date to be fixed by the Executive Council unless some other date has been fixed by the Court in respect of any year.

(*2*) At an annual meeting of the Court, a report on the working of the University during the previous year, together with a statement of the receipts and expenditure, the balance sheet as audited, and the financial estimates for the next year shall be presented.

(*3*) A copy of the statement of receipts and expenditure, the balance sheet and the financial estimates referred to in clause (*2*) shall be sent to every member of the Court at least seven days before the date of the annual meeting.

(*4*) Special meetings of the Court may be convened by the Executive Council or the Vice-Chancellor or if there is no Vice-Chancellor, the Pro-Vice-Chancellor or if there is no Pro-Vice-Chancellor, by the Registrar.

(*5*) Eleven members of the Court shall form a quorum for a meeting of the Court.

Quorum for meeting of the Executive Council.

11. Seven members of the Executive Council shall form a quorum for a meeting of the Executive Council.

Powers and functions of the Executive Council.

12. (*1*) The Executive Council shall have the power of management and administration of the revenues and property of the University and the conduct of all administrative affairs of the University not otherwise provided for.

(*2*) Subject to the provisions of this Ordinance, the Statutes and the Ordinances, the Executive Council shall, in addition to all other powers vested in it, have the following powers, namely:—

(*i*) to create teaching and other academic posts, to determine the number and emoluments of such posts and to define the duties and conditions of service of Professors, Readers, Lecturers and other academic staff:

Provided that no action shall be taken by the Executive Council in respect of the number and qualifications of teachers and other academic staff otherwise than after consideration of the recommendations of the Academic Council;

(*ii*) to appoint such Professors, Readers, Lecturers and other academic staff, as may be necessary, on the recommendation of the Selection Committee constituted for the purpose and to fill up temporary vacancies therein;

(*iii*) to recognise persons as University recognised teachers in the manner prescribed by the Ordinances;

(*iv*) to create administrative, ministerial and other necessary posts (including Chairs) and to make appointments thereto in the manner prescribed by the Ordinances;

(*v*) to grant leave of absence to any officer of the University other than the Chancellor and the Vice-Chancellor, and to make necessary arrangements for the discharge of the functions of such officer during his absence;

(*vi*) to regulate and enforce discipline among employees in accordance with the Statutes and the Ordinances;

(*vii*) to manage and regulate the finances, accounts, investments, property, business and all other administrative affairs of the University and for that purpose to appoint such agents as it may think fit;

(*viii*) to fix limits on the total recurring and the total non-recurring expenditure for a year on the recommendation of the Finance Committee;

(*ix*) to invest any money belonging to the University, including any unapplied income, in such stocks, funds, share or securities, from time to time as it may think fit or in the purchase of immovable property in India, with the like powers of varying such investment from time to time;

(*x*) to transfer or accept transfers of any movable or immovable property on behalf of the University;

(*xi*) to provide buildings, premises, furniture and apparatus and other means needed for carrying on the work of the University;

(*xii*) to enter into, vary, carry out and cancel contracts on behalf of the University;

(*xiii*) to entertain, adjudicate upon, and if thought fit, to redress any grievances of the employees and students of the University who may, for any reason, feel aggrieved;

(*xiv*) to appoint examiners and moderators and, if necessary, to remove them, and to fix their fees, emoluments and travelling and other allowances, after consulting the Academic Council;

(*xv*) to select a common seal for the University and provide for the custody and use of such seal;

(*xvi*) to make such special arrangements as may be necessary for the residence and discipline of women students;

(*xvii*) to institute fellowships, scholarships, studentships, medals and prizes;

(*xviii*) to provide for the appointment of Visiting Professors, Emeritus Professors, Consultants and Scholars and determine the terms and conditions of such appointments; and

(*xix*) to exercise such other powers and perform such other duties as may be conferred or imposed on it by the Ordinances or the Statutes.

Quorum of meeting of the Academic Council.

13. Nine members of the Academic Council shall form a quorum for a meeting of the Academic Council.

Powers and functions of the Academic Council.

14. Subject to the provisions of this Act, the Statutes and the Ordinances, the Academic Council shall, in addition to all other powers vested in it, have the following powers, namely:—

(*a*) to exercise general supervision over the academic policies of the University and to give directions regarding methods of instruction, co-ordination of teaching among the Colleges and the Institutions, evaluation of research and improvement of academic standards;

(*b*) to bring about and promote inter-School co-ordination and to establish or appoint such committees or boards as may be deemed necessary for the purpose;

(*c*) to consider matters of general academic interest either on its own initiative, or on a reference by a School or the Executive Council, and to take appropriate action thereon; and

(*d*) to frame such Regulations and rules consistent with the Statutes and the Ordinances regarding the academic functioning of the University, discipline, residence, admissions, award of fellowships and studentships, fees, concessions, corporate life and attendance.

Schools of Studies and Departments.

15. *(1)* The University shall have such Schools of Studies as may be specified in the Statutes.

(2) Every School shall have a School Board and the members of the first School Board shall be nominated by the Executive Council for a period of three years.

(3) The composition, powers and functions of a School Board shall be prescribed by the Ordinances.

(4) The conduct of the meetings of a School Board and the quorum required for such meetings shall be prescribed by the Ordinances.

(5) (a) Every School shall consist of such Departments as may be assigned to it by the Ordinances:

Provided that the Executive Council may, on the recommendation of the Academic Council, establish Centres of Studies to which may be assigned such teachers of the University as the Executive Council may consider necessary.

(b) Each Department shall consist of the following members, namely:—

(*i*) Teachers of the Department;

(*ii*) Persons conducting research in the Department;

(*iii*) Dean of the School;

(*iv*) Honorary Professors, if any, attached to the Department; and

(*v*) such other persons as may be members of the Department in accordance with the provisions of the Ordinances.

Board of Studies.

16. (*1*) Each Department shall have a Board of Studies.

(*2*) The constitution of the Board of Studies and the term of office of its members shall be prescribed by the Ordinances.

(*3*) Subject to the overall control and supervision of the Academic Council, the functions of a Board of Studies shall be to approve subjects for research for various degrees and other requirements of research degrees and to recommend to the concerned School Board in the manner prescribed by the Ordinances—

(*a*) courses of studies and appointment of examiners for courses, but excluding research degrees;

(*b*) appointment of supervisors for research; and

(*c*) measures for the improvement of the standard of teaching and research:

Provided that the above functions of a Board of Studies shall, during the period of three years immediately after the commencement of the Act, be performed by the Department.

College maintained by University.

17. (*1*) The Manipur Institute of Technology, Imphal shall be maintained by the University.

(*2*) The organisation, conditions of maintenance and management of the College in clause (*1*) shall be prescribed by the Ordinances.

The Finance Committee.

18. *(1)* The Finance Committee shall consist of the following members, namely:—

(*i*) the Vice-Chancellor;

(*ii*) the Pro-Vice-Chancellor;

(*iii*) three persons to be nominated by the Executive Council, out of whom at least one shall be a member of the Executive Council; and

(*iv*) three persons to be nominated by the Visitor.

(2) Five members of the Finance Committee shall form a quorum for a meeting of the Finance Committee.

(3) All the members of the Finance Committee, other than *ex officio* members, shall hold office for a term of three years.

(4) A member of the Finance Committee shall have the right to record a minute of dissent if he does not agree with any decision of the Finance Committee.

(5) The Finance Committee shall meet at least thrice every year to examine the accounts and to scrutinise proposals for expenditure.

(6) All proposals relating to creation of posts, and those items which have not been included in the Budget, shall be examined by the Finance Committee before they are considered by the Executive Council.

(7) The annual accounts and the financial estimates of the University prepared by the Finance Officer shall be laid before the Finance Committee for consideration and comments and thereafter submitted to the Executive Council for approval.

(8) The Finance Committee shall recommend limits for the total recurring expenditure and the total non-recurring expenditure for the year, based on the income and resources of the University (which, in the case of productive works, may include the proceeds of loans).

Selection Committees.

19. (*1*) There shall be Selection Committees for making recommendations to the Executive Council for appointment to the posts of Professor, Reader, Lecturer, Registrar, Finance Officer, Librarian and Principals of Colleges and Institutions maintained by the University.

(*2*) The Selection Committee for appointment to the posts specified in Column 1 of the Table below shall consist of the Vice-Chancellor, a nominee of the Visitor and the persons specified in the corresponding entry in Column 2 of the said Table:

TABLE

1	2
Professor	(*i*) The Dean of the School. (*ii*) The Head of the Department. (*iii*) Three persons not in the service of the University, nominated by the Executive Council, out of a panel of names recommended by the Academic Council for their special knowledge of, or interest in, the subject with which the Professor will be concerned.
Reader/Lecturer	(*i*) The Head of the Department. (*ii*) One Professor nominated by the Vice-Chancellor. (*iii*) Two persons not in the service of the University, nominated by the Executive Council, out of a panel of names recommended by the Academic Council for their special knowledge of, or interest in, the subject with which the Reader/Lecturer will be concerned.

1	2
Registrar/Finance Officer	(*i*) Two members of the Executive Council nominated by it. (*ii*) One person not in the service of the University nominated by the Executive Council.
Librarian	(*i*) Two persons not in the service of the University who have special knowledge of the subject of the Library Science/Library Administration nominated by the Executive Council. (*ii*) One person not in the service of the University nominated by the Executive Council.
Principal of College or Institution maintained by the University.	Three persons not in the service of the University of whom two shall be nominated by the Executive Council and one by the Academic Council for their special knowledge of, or interest in, a subject in which instruction is being provided by the College or Institution.

Explanation 1.—Where the appointment is being made for an inter-disciplinary project, the head of the project shall be deemed to be the Head of the Department concerned.

Explanation 2.—The Professor to be nominated by the Vice-Chancellor shall be a Professor concerned with the speciality for which the selection is being made and the Vice-Chancellor shall consult the Head of the Department and the Dean of School before nominating the Professor.

(*3*) The Vice-Chancellor, or in his absence the Pro-Vice-Chancellor, shall convene and preside at the meeting of the Selection Committee:

Provided that the meeting of the Selection Committee shall be fixed after prior consultation with, and subject to the convenience of Visitor's nominee and the experts nominated by the Executive Council:

Provided further that the proceedings of the Selection Committee shall not be valid unless,—

(*a*) where the number of Visitor's nominee and the persons nominated by the Executive Council is four in all, at least three of them attend the meeting; and

(*b*) where the number of Visitor's nominee and the persons nominated by the Executive Council is three in all, at least two of them attend the meeting.

(*4*) The procedure to be followed by the Selection Committee shall be laid down in the Ordinances.

(*5*) If the Executive Council is unable to accept the recommendations made by the Selection Committee, it shall record its reasons and submit the case to the Visitor for final orders.

(*6*) Appointments to temporary posts shall be made in the manner indicated below—

(*i*) If the temporary vacancy is for duration longer than one academic session, it shall be filled on the advice of the Selection Committee in accordance with the procedure indicated in the foregoing clauses:

Provided that if the Vice-Chancellor is satisfied that in the interests of work it is necessary to fill the vacancy, the appointment may be made on a purely temporary basis on the advice of a local Selection Committee referred to in sub-clause (*ii*) for a period not exceeding six months.

(*ii*) If the temporary vacancy is for a period less than a year, an appointment to such vacancy shall be made on the recommendation of a local Selection Committee consisting of the Dean of the School concerned, the Head of the Department and a nominee of the Vice-Chancellor:

Provided that if the same person holds the offices of the Dean and the Head of the Department, the Selection Committee may contain two nominees of the Vice-Chancellor:

Provided further that in the case of sudden casual vacancies of teaching posts caused by death or any other reason, the Dean may, in consultation with the Head of the Department concerned, make a temporary appointment for a month and report to the Vice-Chancellor and the Registrar about such appointment.

(*iii*) No teacher appointed temporarily shall, if he is not recommended by a regular Selection Committee for appointment under the Statutes, be continued in service on such temporary employment, unless he is subsequently selected by a local Selection Committee or a regular Selection Committee, for a temporary or permanent appointment, as the case may be.

Special mode of appointment.

20. (*1*) Notwithstanding anything contained in Statute 19, the Executive Council may invite a person of high academic distinction and professional attainments to accept a post of Professor or any other equivalent academic post in the University on such terms and conditions as it deems fit and on the person agreeing to do so appoint him to the post.

(*2*) The Executive Council may appoint a teacher or any other academic staff working in any other University or organisation for undertaking a joint project in accordance with the manner laid down in the Ordinances.

Appointment for a fixed tenure.

21. The Executive Council may appoint a person selected in accordance with the procedure laid down in Statute 19 for a fixed tenure on such terms and conditions as it deems fit.

Recognised teachers.

22. (*1*) The qualifications of recognised teachers shall be such as may be prescribed by the Ordinances.

(*2*) All applications for the recognition of teachers shall be made in such manner as may be laid down by the Ordinances.

(*3*) No teacher shall be recognised as a teacher except on the recommendation of a Selection Committee constituted for the purpose in the manner laid down in the Ordinances.

(*4*) The period of recognition of a teacher shall be determined by the Ordinances made in that behalf.

(*5*) The Academic Council may, by a special resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw recognition from a teacher:

Provided that no such resolution shall be passed until notice in writing has been given to the person concerned calling upon him to show cause, within such time as may be specified in the notice, why such resolution should not be passed and until his objections, if any, and any evidence he may produce in support of them have been considered by the Academic Council.

Committees.

23. (*1*) An authority of the University may appoint as many standing or special Committees as it may deem fit, and may appoint to such Committees persons who are not members of such authority.

(*2*) A Committee appointed under clause (*1*) may deal with any subject delegated to it subject to subsequent confirmation by the authority appointing it.

Terms and conditions of service and code of conduct of teachers, etc.

24. (*1*) All the teachers and other academic staff of the University shall, in the absence of any agreement to the contrary, be governed by the terms and conditions of service and code of conduct as are specified in the Statutes, the Ordinances and the Regulations.

(*2*) The emoluments of members of the academic staff shall be such as may be prescribed by the Ordinances.

(*3*) Every teacher and member of the academic staff of the University shall be appointed on a written contract, the form of which shall be prescribed by the Ordinances.

(*4*) A copy of every contract referred to in clause (*3*) shall be deposited with the Registrar.

Terms and conditions of service and code of conduct of other employees.

25. (*1*) All the employees of the University, other than the teachers and other academic staff shall, in the absence of any contract to the contrary, be governed by the terms and conditions of service and code of conduct as are specified in the Statutes, the Ordinances and the Regulations.

(*2*) The manner of appointment and emoluments of employees, other than the teachers and other academic staff, shall be such as may be prescribed by the Ordinances.

Seniority list.

26. (*1*) Whenever, in accordance with the Statutes, any person is to hold an office or be a member of an authority of the University by rotation according to seniority, such seniority shall be determined according to the length of continuous service of such person in his grade and in accordance with such other principles as the Executive Council may, from time to time, prescribe.

(*2*) It shall be the duty of the Registrar to prepare and maintain in respect of each class of persons to whom the provisions of these Statutes apply, a complete and up-to-date seniority list in accordance with the provisions of clause (*1*).

(*3*) If two or more persons have equal length of continuous service in a particular grade or the relative seniority of any person or persons is otherwise in doubt, the Registrar may, on his own motion and shall, at the request of any such person, submit the matter to the Executive Council whose decision thereon shall be final.

Removal of employees of the University.

27. (*1*) Where there is an allegation of misconduct against a teacher, a member of the academic staff or other employee of the University, the Vice-Chancellor, in the case of the teacher or a member of the academic staff, and the authority competent to appoint (hereinafter referred to as the appointing authority) in the case of other employee may, by order in writing, place such teacher, member of the academic staff or other employee, as the case may be, under suspension and shall forthwith report to the Executive Council the circumstances in which the order was made:

Provided that the Executive Council may, if it is of the opinion, that the circumstances of the case do not warrant the suspension of the teacher or a member of the academic staff, revoke such order.

(*2*) Notwithstanding anything contained in the terms of the contract of appointment or of any other terms and conditions of service of the employees, the Executive Council in respect of teachers and other academic staff, and the appointing authority in respect of other employees, shall have the power to remove a teacher or a member of the academic staff or other employee, as the case may be, on grounds of misconduct.

(*3*) Save as aforesaid, the Executive Council, or as the case may be, the appointing authority, shall not be entitled to remove any teacher, member of the academic staff or other employee except for a good cause and after giving three months' notice or on payment of three months' salary in lieu thereof.

(*4*) No teacher, member of the academic staff or other employee shall be removed under clause (*2*) or clause (*3*) unless he has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(*5*) The removal of a teacher, member of the academic staff or other employee shall take effect from the date on which the order of removal is made:

Provided that where the teacher, member of the academic staff or other employee is under suspension at the time of his removal, such removal shall take effect from the date on which he was placed under suspension.

(*6*) Notwithstanding anything contained in the foregoing provisions of this Statute, a teacher, member of the academic staff or other employee may resign —

(*a*) if he is a permanent employee, only after giving three months' notice in writing to the Executive Council or the appointing authority, as the case may be, or by paying three months' salary in lieu thereof;

(*b*) if he is not a permanent employee, only after giving one month's notice in writing to the Executive Council or, as the case may be, the appointing authority or by paying one month's salary in lieu thereof:

Provided that such resignation shall take effect only on the date on which the resignation is accepted by the Executive Council or the appointing authority as the case may be.

Honorary degrees.

28. (*1*) The Executive Council may, on the recommendation of the Academic Council and by a resolution passed by a majority of not less than two-thirds of the members present and voting, make proposals to the Visitor for the conferment of honorary degrees:

Provided that in case of emergency, the Executive Council may, on its own motion, make such proposals.

(*2*) The Executive Council may, by a resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw, with the previous sanction of the Visitor, any honorary degree conferred by the University.

Withdrawal of degrees, etc.

29. The Executive Council may, by a special resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw any degree or academic distinction conferred on, or any certificate or diploma granted to, any person by the University for good and sufficient cause:

Provided that no such resolution shall be passed until a notice in writing has been given to that person calling upon him to show cause within such time as may be specified in the notice why such a resolution should not be passed and until his objections, if any, and any evidence he may produce in support of them, have been considered by the Executive Council.

Maintenance of discipline amongst students of University.

30. (*1*) All powers relating to the maintenance of discipline and disciplinary action in relation to the students of the University shall vest in the Vice-Chancellor.

(*2*) There shall be a Proctor of the University to assist the Vice-Chancellor in the exercise of the powers referred to in clause (*1*), who shall be appointed by the Executive Council from amongst the Professors and Readers in the manner prescribed by the Ordinances.

(*3*) The Vice-Chancellor may delegate all or any of the powers referred to in clause (*1*), as he deems proper, to the Proctor and to such other officers as he may specify in this behalf.

(*4*) Without prejudice to the generality of his powers relating to the maintenance of discipline and taking such action, as may seem to him appropriate for the maintenance of discipline, the Vice-Chancellor may, in exercise of such powers, by order, direct that any student or students be expelled or rusticated, for a specified period, or be not admitted to a course or courses of study in a College, Institution or Department or a School of the University for a stated period, or be punished with fine for an amount to be specified in the order, or be debarred from taking an examination or examinations conducted by the University, College, Institution or Department or a School for one or more years, or that the results of the student or students concerned in the examination or examinations in which he or they have appeared be cancelled.

(*5*) The Principals of College, Institutions, Deans of Schools of Studies and Heads of teaching Departments in the University shall have the authority to exercise all such disciplinary powers over the students in their respective Colleges, Institutions, Schools and teaching Departments in the University, as may be necessary for the proper conduct of such Colleges, Institutions, Schools and teaching Departments.

(*6*) Without prejudice to the powers of the Vice-Chancellor and the Principal and other persons specified in clause (*5*), detailed rules of discipline and proper conduct shall be made by the University. The Principals of College, Institutions, Deans of Schools of Studies and Heads of teaching Departments in the University may also make such supplementary rules as they deem necessary for the purposes stated therein.

(*7*) At the time of admission, every student shall be required to sign a declaration to the effect that he submits himself to the disciplinary jurisdiction of the Vice-Chancellor and other authorities of the University.

Maintenance of discipline among Students of Colleges, etc.

31. All powers relating to discipline and disciplinary action in relation to students of a College or an Institution not maintained by the University, shall vest in the Principal of the College or Institution, as the case may be, in accordance with the procedure prescribed by the Ordinances.

Admission of Colleges, etc., to the privileges of University.

32. (*1*) Colleges and other Institutions situated within the jurisdiction of the University may be admitted to such privileges of the University as the Executive Council and the College Development Council may decide on the following conditions, namely:—

(*a*) every such College or Institution shall have a regularly constituted Governing Body, consisting of not more than fifteen persons approved by the Executive Council and including among others, two teachers of the University to be nominated by the Executive Council and three representatives of the teaching staff of whom the Principal of the College or Institution shall be one. The procedure for appointment of members of the Governing Body and other matters affecting the management of a College or an Institution shall be prescribed by the Ordinances:

Provided that the said condition shall not apply in the case of Colleges and Institutions maintained by Government which shall, however, have an Advisory Committee consisting of not more than fifteen persons which shall consist of among others, three teachers including the Principal of the College or Institution, and two teachers of the University nominated by the Executive Council;

(*b*) every such College or Institution shall satisfy the Executive Council and the College Development Council on the following matters, namely:—

(*i*) the suitability and adequacy of its accommodation and equipment for teaching;

(*ii*) the qualifications and adequacy of its teaching staff and the conditions of their service;

(*iii*) the arrangements for the residence, welfare, discipline and supervision of students;

(*iv*) the adequacy of financial provision made for the continued maintenance of the College or Institution; and

(*v*) such other matters as are essential for the maintenance of the standards of University education.

(*c*) no College or Institution shall be admitted to any privileges of the University except on the recommendation of the Academic Council made after considering the report of a Committee of Inspection appointed for the purpose by the Academic Council;

(*d*) colleges and Institutions desirous of admission to any privileges of the University shall be required to intimate their intension to do so in writing so as to reach the Registrar not later than the 15th August, preceding the year from which permission applied for is to have effect;

(*e*) a College or an Institution shall not, without the previous permission of the Executive Council, College Development Council and the Academic Council, suspend instruction in any subject or course of study which it is authorised to teach and teaches.

(*2*) Appointment to the teaching staff and Principal of Colleges or Institutions admitted to the privileges of the University shall be made in the manner prescribed by the Ordinances:

Provided that nothing in this clause shall apply to Colleges and Institutions maintained by Government.

(*3*) The service conditions of the administrative and other non-academic staff of every College or Institution referred to in clause (*2*) shall be such as may be laid down in the Ordinances:

Provided that nothing in this clause shall apply to Colleges and Institutions maintained by Government.

(*4*) Every College or Institution admitted to the privileges of the University shall be inspected at least once in every two academic years by a Committee appointed by the Academic Council, and the report of the Committee shall be submitted to the Academic Council, which shall forward the same to the College Development Council and Executive Council with such recommendations as it may deem fit to make.

(*5*) The College Development Council and the Executive Council, after considering the report and the recommendations, if any, of the Academic Council, shall forward a copy of the report to the Governing Body of the College or Institution with such remarks, if any, as they may deem fit for suitable action.

(*6*) The Executive Council may, after consulting the College Development Council and Academic Council, withdraw any privileges granted to a College or an Institution, at any time it considers that the College or Institution does not satisfy any of the conditions on the fulfillment of which the College or Institution was admitted to such privileges:

Provided that before any privileges are so withdrawn, the Governing Body of the College or Institution concerned shall be given an opportunity to represent to the Executive Council why such action should not be taken.

(*7*) Subject to the conditions set forth in clause (*1*), the Ordinances may prescribe—

(*i*) such other conditions as may be considered necessary; and

(*ii*) the procedure for the admission of Colleges and Institutions to the privileges of the University and for the withdrawal of those privileges.

Convocations.

33. Convocations of the University for the conferring of degrees or for other purposes shall be held in such manner as may be prescribed by the Ordinances.

Acting Chairman of meetings.

34. Where no provision is made for a President or Chairman to preside over a meeting of any authority of the University or any Committee of such authority or when the President or Chairman so provided for is absent, the members present shall elect one from among themselves to preside at such meeting.

Resignation.

35. Any member, other than an *ex officio* member of the Court, the Executive Council, the Academic Council or any other authority of the University or any Committee of such authority may resign by letter addressed to the Registrar and the resignation shall take effect as soon as such letter is received by the Registrar.

36. (*1*) A person shall be disqualified for being chosen as, and for being, a member of any of the authorities of the University— Disqualification.

(*i*) if he is of unsound mind;

(*ii*) if he is an undischarged insolvent;

(*iii*) if he has been convicted by a court of law of an offence involving moral turpitude and sentenced in respect thereof to imprisonment for not less than six months.

(*2*) If any question arises as to whether a person is or had been subjected to any of the disqualifications mentioned in clause (*1*), the question shall be referred to the Visitor and his decision shall be final and no suit or other proceeding shall lie in any civil court against such decision.

37. Notwithstanding anything contained in the Statutes, a person who is not ordinarily resident in India shall not be eligible to be an officer of the University or a member of any authority of the University. Residence condition for membership and office.

38. Notwithstanding anything contained in the Statutes, a person who holds any post in the University or is a member of any authority or body of the University in his capacity as a member of a particular authority or body or as the holder of a particular appointment shall hold such office or membership only for so long as he continues to be a member of that particular authority or body or the holder of that particular appointment, as the case may be. Membership of authorities by virtue of membership of other bodies.

39. (*1*) There shall be an Alumni Association for the University. Alumni Association.

(*2*) The subscription for membership of the Alumni Association shall be prescribed by the Ordinances.

(*3*) No member of the Alumni Association shall be entitled to vote or stand for election unless he has been a member of the Association for at least one year prior to the date of election and is a degree holder of the University of at least five years standing:

Provided that the condition relating to the completion of one year's membership shall not apply in the case of the first election.

40. (*1*) There shall be constituted in the University, a Students' Council for every academic year, consisting of— Students Council.

(*a*) the Dean of Students' Welfare who shall be the Chairman of the Students' Council;

(*b*) all students who have won prizes in the previous academic year in the field of studies, fine arts, sports and extension work;

(*c*) twenty students to be nominated by the Academic Council on the basis of merit in studies, sports, activities and all round development of personality:

Provided that any student of the University shall have the right to bring up any matter concerning the University before the Students' Council if so permitted by the Chairman, and he shall have the right to participate in the discussions at any meeting when the matter is taken up for consideration.

(*2*) The functions of the Students' Council shall be to make suggestions to the appropriate authorities of the University in regard to the programmes of studies, students' welfare and other matters of importance, in regard to the working of the University in general and such suggestions shall be made on the basis of consensus of opinion.

(*3*) The Students' Council shall meet at least once in an academic year preferably in the beginning of that year.

41. (*1*) The first Ordinances made under sub-section (*2*) of section 31 may be amended, repealed or added to at any time by the Executive Council in the manner specified in the following sub-sections. Ordinances, how made.

(*2*) No Ordinance in respect of the matters enumerated in sub-section (*1*) of section 31 shall be made by the Executive Council unless a draft of such Ordinance has been proposed by the Academic Council.

(*3*) The Executive Council shall not have power to amend any draft of any Ordinance proposed by the Academic Council under clause (*2*), but may reject the proposal or return the draft to the Academic Council for re-consideration, either in whole or in part, together with any amendment which the Executive Council may suggest.

(*4*) Where the Executive Council has rejected or returned the draft of an Ordinance proposed by the Academic Council, the Academic Council may consider the question afresh and in case the original draft is reaffirmed by a majority of not less than two-thirds of the members present and voting and more than half the total number of members of the Academic Council, the draft may be sent back to the Executive Council which shall either adopt it or refer it to the Visitor whose decision shall be final.

(*5*) Every Ordinance made by the Executive Council shall come into effect immediately.

(*6*) Every Ordinance made by the Executive Council shall be submitted to the Visitor within two weeks from the date of its adoption.

(*7*) The Visitor shall have the power to direct the University to suspend the operation of any Ordinance.

(*8*) The Visitor shall inform the Executive Council about his objection to the Ordinance referred to in clause (*7*) and may, after receiving the comments of the University, either withdraw the order suspending the Ordinance or disallow the Ordinance, and his decision shall be final.

Regulations.

42. (*1*) The authorities of the University may make Regulations consistent with the Act, the Statutes and the Ordinances for the following matters, namely:—

(*i*) laying down the procedure to be observed at their meetings and the number of members required to form a quorum;

(*ii*) providing for all matters which are required by the Ordinance, the Statutes or the Ordinance to be prescribed by Regulations;

(*iii*) providing for all other matters solely concerning such authorities or committees appointed by them and not provided for by the Ordinance, the Statutes or the Ordinances.

(*2*) Every authority of the University shall make Regulations providing for the giving of notice to the members of such authority of the dates of meeting and of the business to be considered at meetings and for the keeping of a record of the proceedings of meetings.

(*3*) The Executive Council may direct the amendment in such manner as it may specify of any Regulation made under the Statutes or the annulment of any such Regulation.

Delegation of powers.

43. Subject to the provisions of the Act and the Statutes, any officer or authority of the University may delegate his or its powers to any other officer or authority or person under his or its respective control and subject to the condition that overall responsibility for the exercise of the powers so delegated shall continue to vest in the officer or authority delegating such powers.

THE TAXATION LAWS (AMENDMENT) ACT, 2005

No. 55 OF 2005

[28*th December*, 2005.]

An Act further to amend the Income-tax Act, 1961 and the Finance Act, 2005.

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

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Taxation Laws (Amendment) Act, 2005.

(*2*) It shall be deemed to have come into force on the 31st day of October, 2005.

CHAPTER II

AMENDMENTS TO THE INCOME-TAX ACT, 1961

43 of 1961.

Amendment of section 10.

2. In section 10 of the Income-tax Act, 1961 (hereafter in this Chapter referred to as the Income-tax Act), with effect from the 1st day of April, 2006,—

(*a*) in clause (*6BB*), for the words, figures and letters "or entered into after the 30th day of September, 2005 and approved by the Central Government in this behalf", the words, figures and letters "or entered into after the 31st day of March, 2006 and approved by the Central Government in this behalf" shall be substituted;

(*b*) in clause (*15A*), in the proviso, for the words, figures and letters "the 1st day of October, 2005", the words, figures and letters "the 1st day of April, 2006" shall be substituted;

(*c*) after clause (*38*), the following clauses shall be inserted, namely:—

'(*39*) any specified income, arising from any international sporting event held in India, to the person or persons notified by the Central Government in the Official Gazette, if such international sporting event—

(*a*) is approved by the international body regulating the international sport relating to such event;

(*b*) has participation by more than two countries;

(*c*) is notified by the Central Government in the Official Gazette for the purposes of this clause.

Explanation.—For the purposes of this clause, "the specified income" means the income, of the nature and to the extent, arising from the international sporting event, which the Central Government may notify in this behalf;

(*40*) any income of any subsidiary company by way of grant or otherwise received from an Indian company, being its holding company engaged in the

business of generation or transmission or distribution of power if receipt of such income is for settlement of dues in connection with reconstruction or revival of an existing business of power generation:

Provided that the provisions of this clause shall apply if reconstruction or revival of any existing business of power generation is by way of transfer of such business to the Indian company notified under sub-clause (*a*) of clause (*v*) of sub-section (*4*) of section 80-IA;

(*41*) any income arising from transfer of a capital asset, being an asset of an undertaking engaged in the business of generation or transmission or distribution of power where such transfer is effected on or before the 31st day of March, 2006, to the Indian company notified under sub-clause (*a*) of clause (*v*) of sub-section (*4*) of section 80-IA.'.

Amendment of section 28.

3. In section 28 of the Income-tax Act,—

(*a*) after clause *(iiic)*, the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1998, namely:—

"(*iiid*) any profit on the transfer of the Duty Entitlement Pass Book Scheme, being the Duty Remission Scheme under the export and import policy formulated and announced under section 5 of the Foreign Trade (Development and Regulation) Act, 1992;"; 22 of 1992.

(*b*) after clause (*iiid*) as so inserted, the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2001, namely:—

"(*iiie*) any profit on the transfer of the Duty Free Replenishment Certificate, being the Duty Remission Scheme under the export and import policy formulated and announced under section 5 of the Foreign Trade (Development and Regulation) Act, 1992;". 22 of 1992.

Amendment of section 80-HHC.

4. In section 80-HHC of the Income-tax Act,—

(*i*) in sub-section *(3)*,—

(*A*) after the proviso, the following provisos shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1998, namely:—

'Provided further that in the case of an assessee having export turnover not exceeding rupees ten crores during the previous year, the profits computed under clause (*a*) or clause (*b*) or clause (*c*) of this sub-section or after giving effect to the first proviso, as the case may be, shall be further increased by the amount which bears to ninety per cent. of any sum referred to in clause (*iiid*) or clause (*iiie*), as the case may be, of section 28, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee:

Provided also that in the case of an assessee having export turnover exceeding rupees ten crores during the previous year, the profits computed under clause (*a*) or clause (*b*) or clause (*c*) of this sub-section or after giving effect to the first proviso, as the case may be, shall be further increased by the amount which bears to ninety per cent. of any sum referred to in clause (*iiid*) of section 28, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee, if the assessee has necessary and sufficient evidence to prove that,—

(*a*) he had an option to choose either the duty drawback or the Duty Entitlement Pass Book Scheme, being the Duty Remission Scheme; and

(*b*) the rate of drawback credit attributable to the customs duty was higher than the rate of credit allowable under the Duty Entitlement Pass Book Scheme, being the Duty Remission Scheme:

Provided also that in the case of an assessee having export turnover exceeding rupees ten crores during the previous year, the profits computed under clause (*a*) or clause (*b*) or clause (*c*) of this sub-section or after giving effect to the first proviso, as the case may be, shall be further increased by the amount which bears to ninety per cent. of any sum referred to in clause (*iiie*) of section 28, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee, if the assessee has necessary and sufficient evidence to prove that,—

(*a*) he had an option to choose either the duty drawback or the Duty Free Replenishment Certificate, being the Duty Remission Scheme; and

(*b*) the rate of drawback credit attributable to the customs duty was higher than the rate of credit allowable under the Duty Free Replenishment Certificate, being the Duty Remission Scheme.

Explanation.—For the purposes of this clause, "rate of credit allowable" means the rate of credit allowable under the Duty Free Replenishment Certificate, being the Duty Remission Scheme calculated in the manner as may be notified by the Central Government:';

(*B*) after the fourth proviso as so inserted, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1992, namely:—

"Provided also that in case the computation under clause (*a*) or clause (*b*) or clause (*c*) of this sub-section is a loss, such loss shall be set off against the amount which bears to ninety per cent. of—

(*a*) any sum referred to in clause (*iiia*) or clause (*iiib*) or clause (*iiic*), as the case may be, or

(*b*) any sum referred to in clause (*iiid*) or clause (*iiie*), as the case may be, of section 28, as applicable in the case of an assessee referred to in the second or the third or the fourth proviso, as the case may be,

the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee.";

(*ii*) in the *Explanation* occurring at the end, with effect from the 1st day of April, 1998,—

(*I*) in the proviso to clause (*ba*), for the word, brackets, figures and letter "and (*iiic*)", the brackets, figures, letters and word "(*iiic*), (*iiid*) and (*iiie*)" shall be substituted and shall be deemed to have been substituted;

(*II*) in clause (*baa*), in sub-clause (*I*), for the word, brackets, figures and letter "and (*iiic*)", the brackets, figures, letters and word "(*iiic*), (*iiid*) and (*iiie*)" shall be substituted and shall be deemed to have been substituted.

5. In section 80-IA of the Income-tax Act, in sub-section (*4*), after clause (*iv*), the following clause shall be inserted with effect from the 1st day of April, 2006, namely:— Amendment of section 80-IA.

"(*v*) an undertaking owned by an Indian company and set up for reconstruction or revival of a power generating plant, if—

(*a*) such Indian company is formed before the 30th day of November, 2005 with majority equity participation by public sector companies for the

purposes of enforcing the security interest of the lenders to the company owning the power generating plant and such Indian company is notified before the 31st day of December, 2005 by the Central Government for the purposes of this clause;

(*b*) such undertaking begins to generate or transmit or distribute power before the 31st day of March, 2007.".

Amendment of section 115W.

6. In section 115W of the Income-tax Act, in clause (*a*), with effect from the 1st day of April, 2006,—

(*a*) for sub-clause (*iii*), the following sub-clause shall be substituted, namely:—

"(*iii*) an association of persons or a body of individuals, whether incorporated or not;";

(*b*) after sub-clause (*v*), the following proviso shall be inserted, namely:—

"Provided that any person eligible for exemption under clause (*23C*) of section 10 or registered under section 12AA or a political party registered under section 29A of the Representation of the People Act, 1951 shall not be deemed to be an employer for the purposes of this Chapter;". 43 of 1951.

CHAPTER III

AMENDMENTS TO THE FINANCE ACT, 2005

Amendment of section 94.

7. In Chapter VII of the Finance Act, 2005 (hereafter in this Chapter referred to as the Finance Act), in section 94, with effect from the 1st day of June, 2005,— 18 of 2005.

(*a*) after clause (*3*), the following clause shall be inserted and shall be deemed to have been inserted, namely:—

'(*3A*) "banking company" means a company to which the Banking Regulation Act, 1949 applies and includes any bank referred to in section 51 of that Act;'; 10 of 1949.

(*b*) after clause (*4*), the following clause shall be inserted and shall be deemed to have been inserted, namely:—

'(*4A*) "co-operative bank" shall have the meaning assigned to it in Part V of the Banking Regulation Act, 1949;'. 10 of 1949.

Insertion of new section 112A.

8. In Chapter VII of the Finance Act, after section 112, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2005, namely:—

This Chapter not to apply in certain cases.

"112A. The provisions of this Chapter shall not apply to, or in relation to, the taxable banking transactions entered into on or after the 1st day of June, 2005,—

(*a*) between a scheduled bank and a banking company or a co-operative bank; or

(*b*) between a scheduled bank and another scheduled bank.".

CHAPTER IV

REPEAL AND SAVING

Repeal and saving.

9. (*1*) The Taxation Laws (Amendment) Ordinance, 2005 is hereby repealed. Ord. 4 of 2005.

(*2*) Notwithstanding such repeal, anything done or any action taken under the Income-tax Act, 1961 and the Finance Act, 2005, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of those Acts, as amended by this Act. 43 of 1961. 18 of 2005.

THE APPROPRIATION (No. 5) ACT, 2005

No. 56 OF 2005

[28*th December*, 2005.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2005-06.

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

1. This Act may be called the Appropriation (No. 5) Act, 2005. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of nine thousand seventy-nine crores and eighty-one lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2005-06, in respect of the services specified in column 2 of the Schedule. Issue of Rs. 9079,81,00,000 out of the Consolidated Fund of India for the financial year 2005-06.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Cooperation	Revenue	3,00,000	..	3,00,000
		Capital	2,00,000	..	2,00,000
5	Atomic Energy	Revenue	1,00,000	*1,10,00,000*	1,11,00,000
		Capital	1,00,000	..	1,00,000
7	Department of Chemicals and Petro-chemicals	Revenue	10,17,00,000	..	10,17,00,000
		Capital	1,00,000	..	1,00,000
8	Department of Fertilisers	Revenue	1000,00,00,000	..	1000,00,00,000
10	Ministry of Coal	Revenue	100,00,00,000	..	100,00,00,000
11	Ministry of Mines	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
12	Department of Commerce	Revenue	103,50,00,000	..	103,50,00,000
14	Department of Posts	Capital	..	*15,00,000*	15,00,000
18	Department of Consumer Affairs	Capital	1,00,000	..	1,00,000
20	Ministry of Culture	Revenue	1,00,000	..	1,00,000
23	Defence Services—Army	Revenue	1,00,000	..	1,00,000
24	Defence Services—Navy	Revenue	1,00,000	..	1,00,000
25	Defence Services—Air Force	Revenue	1,00,000	..	1,00,000
29	Ministry of Development of North Eastern Region ...	Capital	22,33,00,000	..	22,33,00,000
30	Ministry of Environment and Forests	Revenue	3,00,000	..	3,00,000
		Capital	10,40,00,000	..	10,40,00,000
31	Ministry of External Affairs	Revenue	40,00,00,000	..	40,00,00,000
		Capital	42,00,00,000	..	42,00,00,000
32	Department of Economic Affairs	Revenue	2,00,000	..	2,00,000
		Capital	1,00,000	..	1,00,000
34	Payments to Financial Institutions	Revenue	250,02,00,000	..	250,02,00,000
		Capital	243,02,00,000	..	243,02,00,000
36	Transfers to State and Union territory Governments ..	Revenue	200,00,00,000	..	200,00,00,000
41	Indian Audit and Accounts Department	Revenue	1,00,000	..	1,00,000
44	Indirect Taxes	Revenue	1,01,00,000	..	1,01,00,000
47	Department of Health	Revenue	2,00,000	..	2,00,000
48	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	1,00,000	..	1,00,000
		Capital	49,00,000	..	49,00,000
50	Department of Heavy Industry	Revenue	82,64,00,000	..	82,64,00,000
		Capital	210,02,00,000	..	210,02,00,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
51	Department of Public Enterprises	Revenue	15,00,000	..	15,00,000
54	Police	Revenue	1,00,000	*6,00,000*	7,00,000
56	Transfers to Union territory Governments	Capital	1,00,000	..	1,00,000
57	Department of Elementary Education and Literacy ...	Revenue	2,00,000	..	2,00,000
58	Department of Secondary Education and Higher Education	Revenue	3,00,000	*8,00,000*	11,00,000
59	Department of Women and Child Development	Revenue	3,00,000	..	3,00,000
60	Ministry of Information and Broadcasting	Capital	1,00,000	..	1,00,000
63	Law and Justice	Revenue	1,00,000	..	1,00,000
65	Ministry of Non-Conventional Energy Sources	Capital	5,00,00,000	..	5,00,00,000
67	Ministry of Panchayati Raj	Revenue	1,00,000	..	1,00,000
70	Ministry of Personnel, Public Grievances and Pensions	Revenue	..	*33,00,000*	33,00,000
		Capital	1,48,00,000	..	1,48,00,000
71	Ministry of Petroleum and Natural Gas	Revenue	5750,00,00,000	..	5750,00,00,000
72	Ministry of Planning	Revenue	1,00,000	..	1,00,000
75	Lok Sabha	Revenue	19,44,00,000	..	19,44,00,000
79	Department of Rural Development	Revenue	3,00,000	..	3,00,000
80	Department of Land Resources	Revenue	1,00,000	..	1,00,000
82	Department of Science and Technology	Revenue	1,00,000	..	1,00,000
83	Department of Scientific and Industrial Research	Revenue	1,00,000	..	1,00,000
92	Ministry of Textiles	Revenue	290,89,00,000	..	290,89,00,000
100	Department of Urban Development	Revenue	2,00,000	..	2,00,000
		Capital	695,01,00,000	..	695,01,00,000
101	Public Works	Capital	1,00,000	..	1,00,000
103	Department of Urban Employment and Poverty Alleviation	Revenue	1,00,000	..	1,00,000
104	Ministry of Water Resources	Revenue	1,00,000	..	1,00,000
105	Ministry of Youth Affairs and Sports	Revenue	2,00,000	..	2,00,000
	TOTAL		9078,09,00,000	*1,72,00,000*	9079,81,00,000

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