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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 27th May, 1995/Jyaistha 6, 1917 (Saka)

The following Act of Parliament received the assent of the President on the 26th May, 1995, and is hereby published for general information:—

THE FINANCE ACT 1995

No. 22 OF 1995

[26th May, 1995]

An Act to give effect to the financial proposals of the Central Government for the financial year 1995-96.

BE It enacted by Parliament In the Forty-sixth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 1995.

Short title and
commence-
ment

(2) Save as otherwise provided in this Act, sections 2 to 49 shall be deemed to have come into force on the 1st day of April, 1995.

CHAPTER II

RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-section (2) and (3) for the assessment year commencing on the 1st April 1995, income tax shall be charged at the rates specified in Part of the First Schedule and such tax shall be increased in the cases to which Paragraph E of that Part applies by a surcharge calculated in the manner provided therein.

Income-tax

charmed, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax

shall be increased in the cases to which Paragraph E of that Part applies, by a surcharge, calculated in the manner provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A 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 income-tax computed in accordance with the provisions of sections 112 and 113 shall be increased in the case of a domestic company by a surcharge as provided in Paragraph E of Part III of the First Schedule:

Provided also that in respect of any income chargeable to tax under section 115B, or in the case of a domestic company, under section 115BB, of the Income-tax Act, having a total income exceeding seventy-five thousand rupees, the "advance tax" computed under the first proviso shall be increased by a surcharge calculated at the rate of fifteen per cent, of such "advance tax".

(S) In the cases to which Sub-Paragraph I or Sub-Paragraph II of 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 six hundred rupees, in addition to total income and the total income exceeds,—

d in a case to which the said Sub-Paragraph I applies, forty thousand rupees, and

\$ in a case to which the said Sub-Paragraph II applies, eighteen thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (1) of section 174 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 (6) [that is to say, as if the net agricultural income were comprised in the total income after,—

(j) in a case to which the said Sub-Paragraph I applies, the first forty thousand rupees, and

(ty) in a case to which the said Sub-Paragraph II applies, the first eighteen thousand rupees,

of the total income but without being liable to tax], only for the purpose of calculating, 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 calculated, 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 Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased,—

{A) in a case to which the said Sub-Paragraph I applies, by a sum of forty thousand rupees; and

P in a case to which the said Sub-Paragraph II applies, by a sum of eighteen thousand 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 Sub-Paragraph I or, as the case may be, the said Sub-Paragraph II as if the net agricultural income as so increased were the total income;

(i) if the amount of income-tax or "advance tax" determined in accordance with sub-clause (j) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (f) 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.

(9) 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, 1995, 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 in accordance with the provisions of section 194 of the Act;

(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 or in 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, in clause (42A), in *Explanation* 1, in clause (j), after sub-clause (e), the following sub-clause shall be inserted, with effect from the 1st day of April, 1996, namely:—

"(f) in the case of a capital asset, being a financial asset, allotted without any payment and on the basis of holding of any other financial asset, the period shall be reckoned from the date of the allotment of such financial asset;".

Amendment of section 10.

4. In section 10 of the Income-tax Act,—

(1) in clause (10D), after the words "such policy", the words, brackets, figures and letters "other than any sum received under sub-section (5) of section 80DDA" shall be inserted with effect from the 1st day of April, 1996;

(2) in clause (14), with effect from the 1st day of July, 1995,—

(a) in sub-clause (1), for the words "as the Central Government may, by notification in the Official Gazette, specify", the words "as may be prescribed" shall be substituted;

(b) in sub-clause (5), for the words "as the Central Government may, by notification in the Official Gazette, specify, to the extent specified in the notification", the words "as may be prescribed and to the extent as may be prescribed" shall be substituted;

(3) in clause (15), for sub-clause (v), the following sub-clause shall be substituted, namely:—

(w) interest on—

(a) securities held by the Welfare Commissioner, Bhopal Gas Victims, Bhopal, in the Reserve Bank's SGL Account No. SL/OH048;

(b) deposits for the benefit of the victims of the Bhopal gas leak disaster held in such account, with the Reserve Bank of India or with a public sector bank, as the Central Government may, by notification in the Official Gazette, specify, whether prospectively or retrospectively but in no case earlier than the 1st day of April, 1994 in this behalf.

Explanation.—For the purposes of this sub-clause, the expression "public sector bank" shall have the meaning assigned to it in the *Explanation* to clause (23D).

(4) for clause (15A), the following clause shall be substituted with effect from the 1st day of April, 1996, namely:—

(15A) any payment made, by an Indian company engaged in the business of operation of aircraft, to acquire an aircraft or an aircraft engine (other than a payment for providing spares, facilities or services in connection with the operation of leased aircraft) on lease from the Government of a foreign State or a foreign enterprise under an agreement approved by the Central Government in this behalf.

Explanation.—For the purposes of this clause, the expression "foreign enterprise" means a person who is a non-resident;

(5) after clause (23AA), the following clause shall be inserted, with effect from the 1st day of April, 1996, namely:—

(23AAA) any income received by any person on behalf of a fund established, for such purposes as may be notified by the Board in the Official Gazette, for the welfare of employees or their dependants and of which fund such employees are members if such fund fulfills the following conditions, namely:—

(a) the fund—

(i) applies its income, or accumulates it for application, wholly and exclusively to the objects for which it is established; and

(4 invests its funds and contributions and other sums received by it in the forms or modes specified in sub-section (5) of section 11;

(to) the fund is approved by the Commissioner in accordance with the rules made in this behalf:

Provided that any such approval shall at any one time have effect for such assessment year or years not exceeding three assessment years as may be specified in the order of approval;"

(fi) in clause (23D), for the portion beginning with the words "any income of such Mutual Fund" and ending with the words "specify in this behalf", the following shall be substituted with effect from the 1 st day of July, 1995, namely:—

"any income of—

15 of 1992.

d a Mutual Fund registered under the Securities and Exchange Board of India Act, 1992 or regulations made thereunder;

(9 such other Mutual Fund set up by a public sector bank or a public financial institution or authorised by the Reserve Bank of India and subject to such conditions as the Central Government may, by notification in the Official Gazette, specify in this behalf";

(7) after clause {2\$E), the following clause shall be inserted with effect from the 1 st day of April, 1996. namely:—

'(23f) any income by way of dividends or long-term capital gains of a venture capital fund or a venture capital company from investments made by way of equity shares in a venture capital undertaking:

Provided that such venture capital fund or venture capital company is approved for the purposes of this clause by the prescribed authority in accordance with the rules made in this behalf and satisfies the prescribed conditions:

Provided further that any approval by the prescribed authority shall, at any one time, have effect for such assessment year or years, not exceeding three assessment years, as may be specified in the order of approval:

Provided also that if the aforesaid equity shares are transferred (other than in the event of the said shares being listed in a recognised stock exchange in India) by a venture capital fund or a venture capital company to any person at any time within a period of three years from the date of their acquisition, the aggregate amount of income by way of dividends on such equity shares which has not been included in the total income of the previous year or years preceding the previous year in which such transfer has taken place shall be deemed to be the income of the venture capital fund or of the venture capital company of the previous year in which such transfer has taken place:

Provided also that the exemption shall not be allowed in respect of the long-term capital gains, if any, arising on such transfer of equity shares as is mentioned in the third proviso.

Explanation.—For the purposes of this clause,—

16 of 1908.

(a) "venture capital fund" means such fund, operating under a trust deed registered under the provisions of the Registration Act, 1908, established to raise monies by the trustees for investments mainly by way of acquiring equity shares of a venture capital undertaking in accordance with the prescribed guidelines;

(b) "venture capital company" means such company as has made investments by way of acquiring equity shares of venture capital undertakings in accordance with the prescribed guidelines; and

(e) "venture capital undertaking" means such domestic company whose shares are not listed in a recognised stock exchange in India and which is engaged in the manufacture or production of such articles or things (including computer software) as may be notified by the Central Government in this behalf.;

(S) after clause (25), the following clause shall be inserted and shall be deemed always to have been inserted with effect from the 1st day of April, 1962, namely:—

34 of 1948.

"(2SA) any income of the Employees' State Insurance Fund set up under the provisions of the Employees' State Insurance Act, 1948;"

(9) after clause (26B), the following clause shall be inserted, namely:—

•(26BB) any income of a corporation established by the Central Government or any State Government for promoting the interests of the members of a minority community.

Explanation.—For the purposes of this clause, "minority community" means a community notified as such by the Central Government in the Official Gazette in this behalf.;

5. In section 10A of the Income-tax Act, in sub-section (2), after clause Q, the following clause shall be inserted with effect from the 1 st day of April, 1996, namely:—

Amendment
of section
10A.

"(a) in relation to an undertaking which begins to manufacture or produce any article or thing on or after the 1st day of April, 1995, its exports of such articles or things are not less than seventy-five per cent, of the total sales thereof during the previous year;"

Amendment of section 17. 6. In section 17 of the Income-tax Act, in clause (3), in sub-clause (8), with effect from the 1st day of April, 1996,—

(a) after the word, brackets and figures "clause (12)", the word, brackets and figures", clause (13)" shall be inserted;

(b) the brackets and words "(not being an approved superannuation fund)" shall be omitted.

Amendment of section 32. 7. In section 32 of the Income-tax Act, in sub-section (7), with effect from the 1st day of April, 1996,—

(a) the first proviso shall be omitted;

(b) in the second proviso, the word "further" shall be omitted;

(c) in the third proviso, for the word "also", the word "further" shall be substituted.

Amendment of section 33AC. 8. In section 33AC of the Income-tax Act, in sub-section (1), for the portion beginning with the words "In the case of an assessee" and ending with the words, brackets and figure "manner laid down in sub-section (2)?", the following shall be substituted with effect from the 1st day of April, 1996, namely:—

'In the case of an assessee, being a Government company or a public company formed and registered in India with the main object of carrying on the business of operation of ships, there shall, in accordance with and subject to the provisions of this section, be allowed a deduction of an amount not exceeding fifty per cent, of profits derived from the business of operation of ships (computed under the head "Profits and gains of business or profession" and before making any deduction under this section), 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 utilised in the manner laid down in sub-section

Amendment of section 35CCA. 9. In section 35CCA of the Income-tax Act, in sub-section (?), with effect from the 1st day of April, 1996,—

(a) in clause (c), for the word "behalf", the words "behalf; or" shall be substituted;

(b) after clause (d), the following clause shall be inserted, namely:—

"(d) to the National Urban Poverty Eradication Fund set up and notified by the Central Government in this behalf,".

Amendment of section 36. 10. In section 36 of the Income-tax Act, in sub-section (1), in clause (w), with effect from the 1st day of April, 1996,—

(a) for the portion beginning with the words "industrial or agricultural development in India" and ending with the words "such reserve account", the following shall be substituted, namely :—

Industrial or agricultural development or development of infrastructure facility in India or by a 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, an amount not exceeding forty per cent, of the profits derived from such business¹ of providing long-term finance (computed under the head "Profits and gains of business or profession" before making any deduction under this section) carried to such reserve account;

(b) in the *Explanation*, after clause (c), the following clause shall be inserted, namely :—

'(d) "infrastructure facility" shall have the meaning assigned to it in section 80-IA.'

Amendment of section 40A. 11. In section 40A of the Income-tax Act, in sub-section (3), for the words "such expenditure shall not be allowed as a deduction", the words "twenty per cent, of such expenditure shall not be allowed as a deduction" shall be substituted with effect from the 1st day of April, 1996.

Amendment of section 43. 12. In section 43 of the Income-tax Act, in clause (3), after the words "business or profession", the words "but does not include tea bushes or livestock" shall be inserted and shall be deemed always to have been inserted with effect from the 1st day of April, 1962.

Amendment of Section 44AB. 13. In section 44AB of the Income-tax Act, with effect from the 1st day of July, 1995,—

(a) for the words "obtain before", the words "furnish by" shall be substituted;

(b) in the first proviso, the words, figures and letters "section 44AC or" shall be omitted;

(c) in the second proviso, for the words "obtains before", the words "furnishes by" shall be substituted.

14. In section 55 of the Income-tax Act, in sub-section (2), in clause (aa), with effect from the 1 st day of April, 1996,— Amendment of section 55

(I) for the portion beginning with the words "in a case where" and ending with the words, brackets, figures and letter "sub-clauses (i) and (4 of clause (a))", the following shall be substituted, namely:—

42 of 1956.

" in a case where, by virtue of holding a capital asset, being a share or any other security, within the meaning of clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (hereafter in this clause referred to as the financial asset), the assessee—

(4) becomes entitled to subscribe to any additional financial asset; or

(fi) is allotted any additional financial asset without any payment,

then, subject to the provisions of sub-clauses (i) and (j) of clause (a);

(A) after sub-clause (e), the following sub-clause shall be inserted, namely:—

"(Ma) in relation to the financial asset allotted to the assessee without any payment and on the basis of holding of any other financial asset, shall be taken to be *not* in the case of such assessee;"

15. After section 80DD of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1996, namely :— Insertion of new section 80DDA.

'80DDA. (1) in computing the total income of an assessee who is resident in India, being an individual or a Hindu undivided family, there shall be deducted, in accordance with and subject to the provisions of this section, an amount not exceeding twenty thousand rupees paid or deposited by him in the previous year, out of his income chargeable to tax, under any scheme framed in this behalf by the Life Insurance Corporation or the Unit Trust of India subject to the conditions specified in sub-section (2) and approved by the Board in this behalf. Deduction in respect of deposit made for maintenance of handicapped dependant.

(2) The deduction under sub-section (1) shall be allowed only if the following conditions are fulfilled, namely:—

(a) the scheme referred to in sub-section (1) provides for payment of annuity or lump sum amount for the benefit of a handicapped dependant in the event of the death of the individual or the member of the Hindu undivided family in whose name subscription to the scheme has been made;

(6) the assessee nominates either the handicapped dependant or any other person or a trust to receive the payment on his behalf, for the benefit of the handicapped dependant.

(3) If the handicapped dependant predeceases the individual or the member of the Hindu undivided family referred to in sub-section (1), an amount equal to the amount paid or deposited under sub-section (1) shall be deemed to be the income of the assessee of the previous year in which such amount is received by the assessee and shall accordingly be chargeable to tax as the income of that previous year.

(4) In this section,—

(a) "Government hospital" shall have the meaning assigned to it in the *Explanation* to section 80DD;

(6) "handicapped dependant" shall mean a person who—

(J is a relative of the individual or, as the case may be, is a member of the Hindu undivided family and is not dependant on any person other than such individual or Hindu undivided family for his support or maintenance; and

(k) is suffering from a permanent physical disability (including blindness) or is subject to mental retardation, being a permanent physical disability or mental retardation specified in the rules made by the Board for the purposes of section 80DD, which is certified by a physician, a surgeon; an oculist or a psychiatrist, as the case may be, working in a Government hospital, and which has the effect of reducing considerably such person's capacity for normal work or engaging in a gainful employment or occupation;

(c) "Life Insurance Corporation" shall have the same meaning as in clause (81) of sub-section (8) of section 88;

(o) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963.

52 of 1963.

16. In section 80G of the Income-tax Act,—

(a) in sub-section (1), in clause (i), after the words, brackets, figures and letter "sub-clause (ii) or", the words, brackets, figures and letter "sub-clause (fii) or" shall be inserted with effect from the 1st day of April, 1996; Amendment of section 80G

(fa) in sub-section (2), in clause (a),—

0 after sub-clause («~~£~~»), the following sub-clause shall be inserted with effect from the 1 st day of April, 1996, namely:—

•(Hii) any Zila Saksharta Samiti constituted in any district under the chairmanship of the Collector of that district for the purposes of improvement of primary education in villages and towns in such district and for literacy and post-literacy activities.

Explanation.—For the purposes of this sub-clause, "town" means a town which has a population not exceeding one lakh according to the last preceding census of which the relevant figures have been published before the first day of the previous year; or¹;

\$ after sub-clause (vi), the following sub-clause shall be inserted, namely:—

"{via) any corporation referred to in clause {26BB) of section 10; or";

(e) in sub-section (4), for the brackets, figures and word "(w) and (W)" the brackets, figures, letter and word "(w), (via) and (wi)" shall be substituted.

Amendment
of section
80GGA.

17. In section 80GGA of the Income-tax Act, in sub-section (2), after clause (d), the following clause shall be inserted with effect from the 1st day of April, 1996, namely:—

"(e) any sum paid by the assessee in the previous year to the National Urban Poverty Eradication Fund set up and notified by the Central Government for the purposes of clause (d) of sub-section (1) of section 35CCA."

Amendment
of section
80HHE.

18. In section 80HHE of the Income-tax Act, in sub-section (1), the proviso shall be omitted with effect from the 1st day of April, 1996.

Amendment
of section
80-IA.

19. In section 80-IA of the Income-tax Act, with effect from the 1st day of April, 1996, -

(a) in sub-section (1), for the words and brackets "operation of a ship (such business being hereinafter referred to as the eligible business)", the words and brackets "operation of a ship or developing, maintaining and operating any infrastructure facility (such business being hereinafter referred to as the eligible business)" shall be substituted;

(b) in sub-section (2), in clause (v), after sub-clause (c), the following sub-clause shall be inserted, namely:—

"(d) in the case of an industrial undertaking being a small scale industrial undertaking, not specified in sub-clause (b) or in sub-clause (c), it begins to manufacture or produce articles or things or to operate its cold storage plant at any time during the period beginning on the 1 st day of April, 1995 and ending on the 31st day of March, 2000;"

(c) after sub-section (4), the following sub-section shall be inserted, namely:—

"(4A) This section applies to any enterprise carrying on the business of developing, maintaining and operating any infrastructure facility which fulfills all the following conditions, namely:—

(i) the enterprise is owned by a company registered in India or by a consortium of such companies;

(ii) the enterprise has entered into an agreement with the Central Government or a State Government or a local authority or any other statutory body for developing, maintaining and operating a new infrastructure facility subject to the condition that such infrastructure facility shall be transferred to the Central Government, State Government, local authority or such other statutory body, as the case may be, within the period stipulated in the agreement;

(iii) the enterprise starts operating and maintaining the infrastructure facility on or after the 1 st day of April, 1995.";

(d) in sub-section (5),—

(i) in clause (i), in sub-clause (a), after the word, brackets and letter "sub-clause (a)", the words, brackets and letter "or sub-clause (d)" shall be inserted;

(ff) after clause (i), the following clause shall be inserted, namely:—

"(ia) in the case of an enterprise referred to in sub-section (4A), hundred per cent, of the profits and gains derived from such business for the initial five assessment years and thereafter, thirty per cent, of such profits and gains;"

(0) in sub-section (S), after clause (ii), the following clause shall be inserted, namely:—

"(iv) any ten consecutive assessment years falling within a period of twelve assessment years beginning with the assessment year in which an assessee begins operating and maintaining infrastructure facility.";

(f) in sub-section (12), for clause (d), the following clauses shall be substituted, namely:—

'(c) "initial assessment year",—

(1) in the case of an industrial undertaking or cold storage plant or ship or hotel, means the assessment year relevant to the previous year in which the industrial undertaking begins to manufacture or produce articles or things, or to operate its cold storage plant or the ship is first brought into use or the business of the hotel starts functioning;

(2) in the case of an enterprise, carrying on the business of developing, operating and maintaining any infrastructure facility, means the assessment year specified by the assessee at

his option to be the initial year, not (ailing beyond the twelfth assessment year starting from the previous year in which the enterprise begins operating and maintaining the infrastructure facility;

{ca) "infrastructure facility" means a road, highway, bridge, airport, port or rail system or any other public facility of a similar nature as may be notified by the Board in this behalf in the Official Gazette;.

20. In section 80L of the Income-tax Act, in sub-section (7), in clauses (1) and (2), for the words "ten thousand", the words "thirteen thousand" shall be substituted with effect from the 1st day of April, 1996. Amendment of section 80L

21. In section 80U of the Income-tax Act, for the words "twenty thousand rupees", the words "forty thousand rupees" shall be substituted, with effect from the 1st day of April, 1996. Amendment of section 80U.

22. In section 88 of the Income-tax Act, with effect from the 1st day of April, 1996,—

(a) sub-section (3) shall be omitted; Amendment of section 88a.

(b) in sub-section (7), in clause (i), for the words "contract of insurance, before premiums have been paid for two years; or", the following shall be substituted, namely:—

"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".

23. In section 112 of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1996,— Amendment of section 112.

(i) the proviso at the end of clause (b) shall be omitted;

(ii) the *Explanation* at the end shall be omitted.

24. After section 112 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of July, 1995, namely:— Insertion of new section 113.

"113. The total undisclosed income of the block period, determined under section 158BC, shall be chargeable to tax at the rate of sixty per cent." Tax in the case of block assessment of search cases.

25. In section 115K of the Income-tax Act, with effect from the 1st day of April, 1996,— Amendment of section 115K.

(a) for the words "forty-two thousand rupees", wherever they occur, the words "forty-seven thousand rupees" shall be substituted;

(b) for the words "five lakh rupees", at both the places where they occur, the words "six lakh rupees" shall be substituted.

26. In section 132, in sub-section (5), after the words, brackets, figure and letter "or sub-section (1A)", the words, figures and letters "as a result of a search initiated or requisition made before the 1st day of July, 1995," shall be inserted with effect from the 1st day of July, 1995. Amendment of section 132.

27. In section 133 of the Income-tax Act, in clause (6), with effect from the 1st day of July, 1995,—

(a) after the words "will be useful for, or relevant to, any", the words "inquiry or" shall be inserted; and Amendment of section 133.

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

"Provided further that the power in respect of an inquiry, in a case where no proceeding is pending, shall not be exercised by any income-tax authority below the rank of Director or Commissioner without the prior approval of the Director or, as the case may be, the Commissioner."

28. In section 133A of the Income-tax Act, with effect from the 1st day of July, 1995,—

(a) in sub-section (1),— Amendment of section 133A.

(i) in clause (6), the word "or" shall be inserted at the end;

(ii) after clause (b), the following clause shall be inserted, namely:—

"(d) any place in respect of which he is authorised for the purposes of this section by such income-tax authority, who is assigned the area within which such place is situated or who exercises jurisdiction in respect of any person occupying such place,";

(b) in the *Explanation* occurring at the end, in clause (a), for the words "a Deputy Commissioner", the words "a Commissioner, a Deputy Commissioner, a Director, a Deputy Director," shall be substituted.

29. In section 139 of the Income-tax Act, with effect from the 1st day of July, 1995,—

(a) in sub-section (6A),— Amendment of section 139.

(i) the words, brackets and figures "sub-sections (1) and (3) of" shall be omitted;

(#) for the words, figures and letters "obtained under section 44AB", the words, figures and letters "referred to in section 44AB, or, where the report has been furnished prior to the furnishing of the return, a copy of such report together with proof of furnishing the report" shall be substituted;

(b) in sub-section (9), in the *Explanation*, for clause (bb), the following clause shall be substituted, namely:—

"(bb) the return is accompanied by the report of the audit referred to in section 44AB, or, where the report has been furnished prior to the furnishing of the return, by a copy of such report together with proof of furnishing the report;"

Substitution of
new section for
section 139A.

Permanent
account
number.

30. For section 139A of the Income-tax Act, the following section shall be substituted with effect from the 1st day of July, 1995, namely:—

"139A. (1) Every person,—

@ if his total income or the total income of any other person in respect of which he is assessable under this Act during any previous year exceeded the maximum amount which is not chargeable to income-tax; or

(i) carrying on any business or profession whose total sales, turnover or gross receipts are or is likely to exceed fifty thousand rupees in any previous year; or

(ii) who is required to furnish a return of income under sub-section (4A) of section 139, and who has not been allotted a permanent account number shall, within such time, as may be prescribed, apply to the Assessing Officer for the allotment of a permanent account number.

(2) The Assessing Officer may also allot to any other person by whom tax is payable, a permanent account number.

(3) Any person, not failing under sub-section (1) or sub-section (2), may apply to the Assessing Officer for the allotment of a permanent account number and, thereupon, the Assessing Officer shall allot a permanent account number to such person forthwith.

(4) For the purpose of allotment of permanent account numbers under the new series, the Board may, by notification in the Official Gazette, specify the date from which the persons referred to in sub-sections (1) and (2) and other persons who have been allotted permanent account numbers and residing in a place to be specified in such notification, shall, within such time as may be specified, apply to the Assessing Officer for the allotment of a permanent account number under the new series and upon allotment of such permanent account number to a person, the permanent account number, if any, allotted to him earlier shall cease to have effect:

Provided that the persons to whom permanent account number under the new series has already been allotted shall not apply for such number again.

(5) Every person shall—

(a) quote such number in all his returns to, or correspondence with, any income-tax authority;

(b) quote such number in all challans for the payment of any sum due under this Act;

(c) quote such number in all documents pertaining to such transactions as may be prescribed by the Board in the interests of the revenue, and entered into by him:

Provided that the Board may prescribe different dates for different transactions or class of transactions or for different class of persons;

(d) intimate the Assessing Officer any change in his address or in the name and nature of his business on the basis of which the permanent account number was allotted to him.

(6) Every person receiving any document relating to a transaction prescribed under clause (c) of sub-section (5) shall ensure that the permanent account number has been duly quoted in the document.

(7) No person who has already been allotted a permanent account number under the new series shall apply, obtain or possess another permanent account number.

(8) The Board may make rules providing for—

(a) the form and the manner in which an application may be made for the allotment of a permanent account number and the particulars which such application shall contain;

(b) the categories of transactions in relation to which permanent account numbers shall be quoted by every person in the documents pertaining to such transactions;

(c) the categories of documents pertaining to business or profession in which such numbers shall be quoted by every person.

Explanatbn.—Fbr the purposes of this section,—

(a) "Assessing Officer includes an income-tax authority who is assigned the duty of allotting permanent account numbers;

(b) "permanent account number" means a number which the Assessing Officer may allot to any person for the purpose of identification and includes a permanent account number allotted under the new series;

(c) "permanent account number under the new series" means a permanent account number having ten alphanumeric characters and issued in the form of a laminated card.'.

31. For section 145 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1997, namely:—

Substitution of new section for section 145.

'145. (f) Income chargeable under the head "Profits and gains of business or profession" or "Income from other sources" shall, subject to the provisions of sub-section (2), be computed in accordance with either cash or mercantile system of accounting regularly employed by the assessee.

Method of accounting.

(2) The Central Government may notify in the Official Gazette from time to time accounting standards to be followed by any class of assessee or in respect of any class of income.

(3) Where the Assessing Officer is not satisfied about the correctness or completeness of the accounts of the assessee, or where the method of accounting provided in sub-section (1) or accounting standards as notified under sub-section (2), have not been regularly followed by the assessee, the Assessing Officer may make an assessment in the manner provided in section 144.'

32. In the Income-tax Act, after Chapter XIV-A, the following Chapter shall be inserted with effect from the 1st day of July, 1995, namely:—

Insertion of new Chapter XIV-B.

'CHAPTER XIV-B

SPECIAL PROCEDURE FOR ASSESSMENT OF SEARCH CASES

158B. In this Chapter, unless the context otherwise requires,—

Definitions.

(a) "block period" means the period of ten previous years preceding the previous year in which the search was conducted under section 132 or any requisition was made under section 132A, and includes, in the previous year in which such search was conducted or requisition made, the period up to the date of the commencement of such search or, as the case may be, the date of such requisition;

(b) "undisclosed income" includes any money, bullion, jewellery or other valuable article or thing or any income based on any entry in the books of account or other documents or transactions, where such money, bullion, jewellery, valuable article, thing, entry in the books of account or other document or transaction represents wholly or partly income or property which has not been or would not have been disclosed for the purposes of this Act.

158BA. (1) Notwithstanding anything contained in any other provisions of this Act, where after the 30th day of June, 1995 a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A in the case of any person, then, the Assessing Officer shall proceed to assess the undisclosed income in accordance with the provisions of this Chapter.

Assessment of undisclosed income as a result of search.

(2) The total undisclosed income relating to the block period shall be charged to tax, at the rate specified in section 113, as income of the block period irrespective of the previous year or years to which such income relates and irrespective of the fact whether regular assessment for any one or more of the relevant assessment years is pending or not.

(3) Where the assessee proves to the satisfaction of the Assessing Officer that any part of income referred to in sub-section (1) relates to an assessment year for which the previous year has not ended or the date of filing the return of income under sub-section (1) of section 139 for any previous year has not expired, and such income or the transactions relating to such income are recorded on or before the date of the search or requisition in the books of account or other documents maintained in the normal course relating to such previous years, the said income shall not be included in the block period.

158BB. (1) The undisclosed income of the block period shall be the aggregate of the total income of the previous years falling within the block period computed, in accordance with the provisions of Chapter IV, on the basis of evidence found as a result of search or requisition of books of account or documents and such other materials or information as are available with the Assessing Officer, as reduced by the aggregate of the total income, or as the case may be, as increased by the aggregate of the losses of such previous years, determined,—

Computation of undisclosed income of the Block period.

(a) where assessments under section 143 or section 144 or section 147 have been concluded, on the basis of such assessments;

(b) where returns of income have been filed under section 139 or section 147 but assessments have not been made till the date of search or requisition, on the basis of the income disclosed in such returns;

(c) where the due date for filing a return of income has expired but no return of income has been filed, as *nit*,

(d) where the previous year has not ended or the date of filing the return of income under sub-section (1) of section 139 has not expired, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course on or before the date of the search or requisition relating to such previous years;

(e) where any order of settlement has been made under sub-section (4) of section 245D, on the basis of such order;

if) where an assessment of undisclosed income had been made earlier under clause (c) of section 158BC, on the basis of such assessment.

Explanation.—For the purposes of determination of undisclosed income,—

(a) the total income or loss of each previous year shall, for the purpose of aggregation, be taken as the total income or loss computed in accordance with the provisions of Chapter VI without giving effect to set off of brought forward losses under Chapter VI or unabsorbed depreciation under sub-section (2) of section 32;

(b) of a firm, or its partners, the method of computation of undisclosed income and its allocation to the partners shall be in accordance with the method adopted for determining the assessed income or returned income for each of the previous years falling within the block period;

(c) assessment under section 143 includes determination of income under sub-section (1) or sub-section (76) of section 143.

(2) In computing the undisclosed income of the block period, the provisions of sections 68, 69, 69A, 69B and 69C shall, so far as may be, apply and references to "financial year" in those sections shall be construed as references to the relevant previous year falling in the block period including the previous year ending with the date of search or of the requisition.

(5) The burden of proving to the satisfaction of the Assessing Officer that any undisclosed income had already been disclosed in any return of income filed by the assessee before the commencement of search or of the requisition, as the case may be, shall be on the assessee.

(4) For the purpose of assessment under this Chapter, losses brought forward from the previous year under Chapter VI or unabsorbed depreciation under sub-section (2) of section 32 shall not be set off against the undisclosed income determined in the block assessment under this Chapter, but may be carried forward for being set off in the regular assessments.

158BC. Where any search has been conducted under section 132 or books of account, other documents or assets are requisitioned under section 132A, in the case of any person, then,—

(a) the Assessing Officer shall serve a notice to such person requiring him to furnish, within such time, not being less than fifteen days, as may be specified in the notice, a return in the prescribed form and verified in the same manner as a return under clause Q of sub-section (1) of section 142, setting forth his total income including the undisclosed income for the block period:

Provided that no notice under section 148 is required to be issued for the purposes of proceeding under this Chapter;

(b) the Assessing Officer shall proceed to determine the undisclosed income of the block period in the manner laid down in section 158BB and the provisions of section 142, sub-sections (2) and (3) of section 143 and section 144 shall so far as may be apply;

(c) the Assessing Officer, on determination of the undisclosed income of the block period in accordance with this Chapter, shall pass an order of assessment and determine the tax payable by him on the basis of such assessment;

(d) the assets seized under section 132 or requisitioned under section 132A shall be retained to the extent necessary and the provisions of section 132B shall apply subject to such modifications as may be necessary and the references to "regular assessment" or "reassessment" in section 132B shall be construed as references to "block assessment".

Procedure for
block
assessment

158BD. Where the Assessing Officer is satisfied that any undisclosed income belongs to any person, other than the person with respect to whom search was made under section 132 or whose books of account or other documents or any assets were requisitioned under section 132A, then, the books of account, other documents or assets seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed against such other person and the provisions of this Chapter shall apply accordingly,

Undisclosed income of any other person

15BBE. (1) The order under section 158BC shall be passed within one year from the end of the month in which the last of the authorisations for search under section 132 or for requisition under section 132A, as the case may be, in the case of an assessee, was executed.

Time limit for completion of block assessment

(2) The period of limitation for completion of block assessment in the case of the other person referred to in section 158BD shall be one year from the end of the month in which the notice under this Chapter was served on such other person.

158BF. No interest under the provisions of section 234A, 234B or 234C or penalty under the provisions of clause (c) of sub-section (1) of section 271 or section 271A or section 271B shall be levied or imposed upon the assessee in respect of the undisclosed Income determined in the block assessment.

Certain interests and penalties not to be levied or imposed Authority co/npatent to make the block assessment

15SBG. The order of assessment for the block period shall be passed by an Assessing Officer not below the rank of an Assistant Commissioner:

Provided that no such order shall be passed without the previous approval of the Commissioner.

158BH. Save as otherwise provided in this Chapter, all other provisions of this Act shall apply to assessment made under this Chapter.

Application of other provisions of this Act

33. In section 194A of the Income-tax Act, in sub-section (3), with effect from the 1st day of July, 1995,—

Amendment of section 194A.

(a) in clause (I), the following proviso shall be inserted at the end, namely :—

10 of 1949.

'Provided that In respect of the Income credited or paid in respect of time deposits with 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 with a co-operative society engaged in carrying on the business of banking, the provisions of this clause shall have effect as if for the words "two thousand five hundred rupees", the words "ten thousand rupees" had been substituted and the aforesaid amount shall be computed with reference to the Income credited or paid by a branch of the banking company or the co-operative society, as the case may be;';

(b) for clause (vii), the following clauses shall be substituted, namely:—

10 of 1949.

"(v) to such income credited or paid in respect of deposits (other than time deposits made on or after the 1st day of July, 1995) with 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);

(vii) to such income credited or paid in respect of,—

(a) deposits with a primary agricultural credit society or a primary credit society or a co-operative land mortgage bank or a co-operative land development bank;

(b) deposits (other than time deposits made on or after the 1st day of July, 1995) with a co-operative society, other than a co-operative society or bank referred to in sub-clause (a), engaged in carrying on the business of banking;";

(d) the following *Explanation* shall be inserted at the end, namely:—

'*Explanation* .—For the purposes of clauses [i, (vii) and (vii)], "time deposits" means deposits (excluding recurring deposits) repayable on the expiry of fixed periods.'

34. In section 194C of the Income-tax Act, with effect from the 1st day of July, 1995,—
(4 in sub-section (1),—

Amendment of section 194C.

3 of 1956.

(a) in clause (I), for the words and figures "University Grants Commission Act, 1956", the words and figures "University Grants Commission Act, 1956; or" shall be substituted;

(b) after clause (I), the following clause shall be inserted, namely :—

"(i) any firm,";

(c) for the words "deduct an amount equal to two per cent, of such sum as income-tax on income comprised therein", the following shall be substituted, namely:—

"deduct an amount equal to—

(i) one per cent. In case of advertising,

(ii) in any other case two per cent.,

of such sum as income-tax on income comprised therein;";

(if) below sub-section (2), after *Explanation* II, the following *Explanation* shall be inserted, namely:—

'*Explanation* III.—For the purposes of this section, the expression "work" shall also include—

- (a) advertising;
- (0) broadcasting and telecasting including production of programmes for such broadcasting or telecasting;
- (c) carriage of goods and passengers by any mode of transport other than by railways;
- (d) catering.;

(H) in sub-section (3), In clause (i), for the words "ten thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment
of section
194-1

35. In section 194-1 of the Income-tax Act, In the opening portion, for the words "deduct income-tax thereon at the rate of twenty percent.", the following shall be substituted with effect from the 1st day of July, 1995, namely:—

"deduct Income-tax thereon at the rate of—

- (a) fifteen per cent, if the payee is an individual or a Hindu undivided family; and
- (b) twenty per cent, in other cases".

Insertion of new
>«tion>1S4J
and 1MK
Fees (or
professional or
technical
services.

36. After section 194-1 of the Income-tax Act, the following sections shall be inserted with effect from the 1st day of July, 1995, namely:—

'194J. (1) Any person, not being an individual or a Hindu undivided family, who is responsible for paying to a resident any sum by way of—

- (a) fees for professional services, or
- (b) fees for technical services,

shall, at the time of credit of such sum to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to five per cent, of such sum as income-tax on income comprised therein:

Provided that no deduction shall be made under this section—

- (4) from any sums as aforesaid credited or paid before the 1st day of July, 1995; or

(f) where the amount of such sum or, as the case may be, the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year by the aforesaid person to the account of, or to, the payee, does not exceed—

- (1) twenty thousand rupees, in the case of fees for professional services referred to in clause (a), or

- (4 twenty thousand rupees, in the case of fees for technical services referred to in clause (b).

(2) Where the Assessing Officer is satisfied that the total income of any person in receipt of the sum referred to in sub-section (1) justifies the deduction of Income-tax at any lower rate or no deduction of income-tax, as the case may be, the Assessing Officer shall, on an application made by that person in this behalf, give to him such certificate as may be appropriate.

(3) Where any such certificate is given, the person responsible for paying the sum referred to in sub-section (1) shall, until such certificate is cancelled by the Assessing Officer, deduct income-tax at the rates specified in such certificate or deduct no tax, as the case may be.

Explanation.—For the purposes of this section,—

(a) "professional services" means services rendered by a person in the course of carrying on legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or advertising or such other profession as is notified by the Board for the purposes of section 44AA or of this section;

(b) fees for technical services" shall have the same meaning as in *Explanation 2* to clause (v) of sub-section (1) of section 9;

(e) where any sum referred to in sub-section (1) is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such sum, such crediting shall be deemed to be credit of such sum to the account of the payee and the provisions of this section shall apply accordingly.

Income in
respect of
unit*.

194K. (1) Where any Income is payable to a resident in respect of unit of a Mutual Fund specified under clause (230) of section 10 or of the Unit Trust of India the person responsible for making the payment shall, at the time of credit of such Income to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of,—

(a) twenty per cent., if the payee is a company, and

(b) fifteen per cent. In the case of other payees.

(2) The provisions of sub-section (/) shall not apply—

(i) where the amount of such income or, as the case may be, the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the financial year by the person responsible for making the payment to the account of, or to, the payee does not exceed ten thousand rupees.

Provided that the amount of ten thousand rupees shall be computed with reference to the income credited or paid,—

(a) in respect of a branch office of the Mutual Fund or of the Unit Trust of India, as the case may be, and

(b) under a particular scheme under which the units have been issued;

(i) to such income credited or paid before the 1st day of July, 1995;

(ii) to such income credited or paid in respect of units issued under such scheme already in operation of the Mutual Fund or of the Unit Trust of India, as the Central Government may, by notification in the Official Gazette, specify in this behalf having regard to the plan of payment of income thereunder to the unit-holders; and

(iv) to such income credited or paid in respect of units issued under any scheme of the Unit Trust of India to a non-resident Indian or fund where such income is not liable to inclusion in its total income under the provisions of sections 11 and 12 or clause (22) or clause (22A) or clause (23) or clause (23AA) or clause (23C) of section 10.

Explanation.—For the purposes of this section.—

(a) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963,

(c) where any income as aforesaid is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.

37. For section 196A of the Income-tax Act, the following section shall be substituted with effect from the 1st day of July, 1995, namely:—

Substitution of new section for section 196A

'196A. (1) Any person responsible for paying to a non-resident, not being a company, or to a foreign company, any income in respect of units of a Mutual Fund specified under clause (23D) of section 10 or of the Unit Trust of India shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of twenty per cent

Income in respect of units of non-residents

(2) Notwithstanding anything contained in sub-section (7), no deduction of tax shall be made from any income payable in respect of units of the Unit Trust of India to a non-resident Indian or a non-resident Hindu undivided family, where the units have been acquired from the Unit Trust of India out of the funds in a Non-resident (External) Account maintained with any bank in India or by remittance of funds in foreign currency, in accordance, in either case, with the provisions of the Foreign Exchange Regulation Act, 1973, and the rules made thereunder.

Explanation—For the purposes of this section—

(a) "foreign currency" shall have the meaning assigned to it in the Foreign Exchange Regulation Act, 1973,

(b) "non-resident Indian" shall have the meaning assigned to it in clause (e) of section 115C;

(c) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963,

(d) where any income as aforesaid is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.

52 of 1963

46 of 1973

46 of 1973

52 of 1963

- Amendment of section 197. 38. In section 197 of the Income-tax Act, in sub-section (7), after the figures and letter "194-I", the figures and letter "194K" shall be inserted with effect from the 1st day of July, 1995.
- Amendment of section 197A. 39. In section 197A of the Income-tax Act, for sub-section (1A), the following sub-section shall be substituted with effect from the 1st day of July, 1995, namely:—
- "(1A) Notwithstanding anything contained in section 194A or section 194K, no deduction of tax shall be made under either of the said sections in the case of a person (not being a company or firm), if such person furnishes to the person responsible for paying any income of the nature referred to in section 194A or section 194K, as the case may be, a declaration in writing in duplicate in the prescribed form and verified in the prescribed manner to the effect that the tax on his estimated total income of the previous year in which such income is to be included in computing his total income will be *nil*."
- Amendment of sections 198 to 205. 40. In sections 198, 199, 200, 202, 203, 203A, 204 and 205 of the Income-tax Act, after the word, figures and letter "section 194-I", the words, figures and letters "section 194J, section 194K," shall be inserted with effect from the 1st day of July, 1995.
- Amendment of section 230A. 41. In section 230A of the Income-tax Act, in sub-section (7), for the words "two lakh rupees", the words "five lakh rupees" shall be substituted with effect from the 1st day of July, 1995.
- Amendment of section 234B. 42. In section 234B of the Income-tax Act,—
- Q in sub-section (7), for the words "or regular assessment on an amount", the words "and where a regular assessment is made, to the date of such regular assessment, on an amount" shall be substituted and shall be deemed always to have been substituted with effect from the 1st day of April, 1989;
- (if) in sub-section (3), for the words, brackets and figure "or regular assessment referred to in sub-section (7)", the words, brackets and figure "and where a regular assessment is made as is referred to in sub-section (7) following the date of such regular assessment" shall be substituted and shall be deemed always to have been substituted with effect from the 1st day of April, 1989.
- Amendment of section 245C. 43. In section 245C of the Income-tax Act, in sub-section (7), in the proviso, in clause (6), for the words "fifty thousand rupees", the words "one hundred thousand rupees" shall be substituted with effect from the 1st day of July, 1995.
- Amendment of section 245D. 44. In section 245D of the Income-tax Act, in sub-section (7), for the second proviso, the following proviso shall be substituted with effect from the 1st day of July, 1995, namely:—
- "Provided further that the Commissioner shall furnish the report within a period of forty-five days of the receipt of communication from the Settlement Commission in case of all applications made under section 245C on or after the 1st day of July, 1995 and if the Commissioner fails to furnish the report within the said period, the Settlement Commission may make the order without such report,".
- Amendment of section 253. 45. In section 253 of the Income-tax Act, with effect from the 1st day of July, 1995,—
- (i) in sub-section (7), after clause (a), the following clause shall be inserted, namely:—
- "(b) an order passed by an Assessing Officer under clause (c) of section 158BC; or";
- (S) in sub-section (3), the following proviso shall be inserted at the end, namely:—
- "Provided that in respect of any appeal under clause (b) of sub-section (1), this sub-section shall have effect as if for the words "sixty days", the words "thirty days" had been substituted."
- Amendment of section 269UC. 46. In section 269UC of the Income-tax Act, with effect from the 1st day of July, 1995,—
- (j) in sub-section (7), for the words "no transfer of any immovable property of such value exceeding five lakh rupees as may be prescribed", the words "no transfer of any immovable property in such area and of such value exceeding five lakh rupees, as may be prescribed" shall be substituted;
- (k) after sub-section (3), the following sub-section shall be inserted, namely:—
- "(4) Where it is found that the statement referred to in sub-section (2) is defective, the appropriate authority may intimate the defect to the parties concerned and give them an opportunity to rectify the defect within a period of fifteen days from the date of such intimation or within such further period which, on an application made in this behalf, the appropriate authority may, in its discretion, allow and if the defect is not rectified within the said period of fifteen days or, as the case may be, the further period so allowed, then, notwithstanding anything contained in any other provision of this Chapter, the statement shall be deemed never to have been furnished."

47. In section 269UD of the Income-tax Act, with effect from the 1st day of July, 1995, in sub-section (2), after the second proviso, the following proviso shall be inserted, namely:—

Amendment of section 269UD.

"Provided also that the period of limitation referred to in the second proviso shall be reckoned, where any defect as referred to in sub-section (4) of section 26SUC has been intimated, with reference to the date of receipt of the rectified statement by the appropriate authority:—

48. In section 271B of the Income-tax Act, for the words, figures, letters and brackets "obtain a report of such audit as required under section 44AB or furnish the said report along with the return of his Income filed under sub-section (1) of section 139, or along with the return of Income furnished in response to a notice under clause (J) of sub-section (1) of section 142", the words, figures and letters "furnish a report of such audit as required under section 44AB" shall be substituted with effect from the 1st day of July, 1995.

Amendment of section 271B.

40. In section 293A of the Income-tax Act.—

Amendment of section 293A.

(a) in sub-section (7), after the words "or in regard to the whole or any part of the income of such class of persons", the following words shall be inserted and shall be deemed always to have been inserted with effect from the 1st day of April, 1993, namely:—

"or in regard to the status in which such class of persons or the members thereof are to be assessed on their income from the business referred to in clause (a) of sub-section (2):

Provided that the notification for modification in respect of the status may be given effect from an assessment year beginning on or after the 1st day of April, 1993.;"

(o) for *Explanation* occurring at the end, the following *Explanation* shall be substituted and shall be deemed always to have been substituted with effect from the 1st day of April, 1993, namely:—

'*Explanation*^f or the purposes of this section,—

(a) "mineral oil" includes petroleum and natural gas;

(fa) "status" means the category under which the assessee is assessed as "Individual", "Hindu undivided family" and so on.'.

CHAPTER IV INDIRECT TAXES

Customs

52 of 1062.

50. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), unless the context otherwise requires, references to any authority specified in column (2) of the Table below shall be substituted by the references to the authority specified in the corresponding entry in column (3) of the said Table and such consequential changes as the rules of grammar may require shall also be made:—

Substitution of new authorities.

TABLE

S. No.	Existing Designation	Substituted Designation
(1)	(2)	(3)
1.	Principal Collector of Customs	Chief Commissioner of Customs
2.	Collector of Customs	Commissioner of Customs
3.	Collector (Appeals)	Commissioner (Appeals)
4.	Deputy Collector of Customs	Deputy Commissioner of Customs
5.	Assistant Collector of Customs	Assistant Commissioner of Customs.

51. In section 2 of the Customs Act,—

Amendment of section 2.

(1) In clause (1), for the words and brackets "Collector (Appeals)", the words and brackets "Commissioner (Appeals)" shall be substituted;

(5) For clauses (7A) and (6), the following clauses shall be substituted, namely:—

(7A) "Commissioner (Appeals)" means a person appointed to be a Commissioner of Customs (Appeals) under sub-section (1) of section 4;

(8) "Commissioner of Customs", except for the purposes of Chapter XV, includes an Additional Commissioner of Customs;.

Substitution of new sections for sections 3 and 4. C I M M S of officers of customs.

52. For sections 3 and 4 of the Customs Act, the following sections shall be substituted, namely:—

"3. There shall be the following classes of officers of customs, namely:—

- (a) Chief Commissioners of Customs;
- (b) Commissioners of Customs;
- (c) Commissioners of Customs (Appeals);
- (d) Deputy Commissioners of Customs;
- (e) Assistant Commissioners of Customs; and
- (f) such other class of officers of customs as may be appointed for the purposes of this Act.

Appointment of officers of Customs.

4. (1) The Central Government may appoint such persons as it thinks fit to be officers of customs.

(2) Without prejudice to the provisions of sub-section (1), the Central Government may authorise the Board, a Commissioner of Customs or a Deputy or Assistant Commissioner of Customs to appoint officers of customs below the rank of Assistant Commissioner of Customs."

Amendment of section 20.

53. In section 20 of the Customs Act, the provisos and the *Explanations* shall be omitted.

Amendment of Motion 27.

54. In section 27 of the Customs Act, in sub-section (7), for the words "in such form", the words "In such form and manner shall be substituted.

Insertion of new section 27 A.

55. After section 27 of the Customs Act, the following section shall be inserted, namely:—

Insertion on display refund*.

"27A. If any duty ordered to be refunded under sub-section (2) of section 27 to an applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, not below ten per cent and not exceeding thirty per cent, per annum as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of three months from the date of receipt of such application till the date of refund of such duty:

Provided that where any duty, ordered to be refunded under sub-section (2) of section 27 in respect of an application under sub-section (1) of that section made before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such duty.

Explanation.—Where any order of refund is made by the Commissioner (Appeals), Appellate Tribunal or any court against an order of the Assistant Commissioner of Customs under sub-section (2) of section 27, the order passed by the Commissioner (Appeals), Appellate Tribunal or, in the case may be, by the court shall be deemed to be an order passed under that sub-section for the purposes of this section."

Substitution of new section 28 (or section 28).

56. For section 28 of the Customs Act, the following section shall be substituted, namely:—

Note* for payment of duty, interest, etc.

"28. (1) When any duty has not been levied or has been short-levied or erroneously refunded, or when any interest payable has not been paid, part paid or erroneously refunded, the proper officer may,—

(a) in the case of any import made by any individual for his personal use or by Government or by any educational, research or charitable institution or hospital, within one year;

(b) in any other case, within six months,

from the relevant date, serve notice on the person chargeable with the duty or interest which has not been levied or charged or which has been so short-levied or part paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice:

Provided that where any duty has not been levied or has been short-levied or the interest has not been charged or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or employee of the importer or exporter, the provisions of this sub-section shall have effect as if for the words "one year" and "six months", the words "five years" were substituted.

Explanation.—Where the service of the notice is stayed by an order of a court, the period of such stay shall be excluded in computing the aforesaid period of one year or six months or five years, as the case may be.

(2) The proper officer, after considering the representation, if any, made by the person on whom notice is served under sub-section (1), shall determine the amount of duty or interest due from such person (not being in excess of the amount specified in the notice) and thereupon such person shall pay the amount so determined.

(5) For the purposes of sub-section (1), the expression "relevant date" means,—

(a) in a case where duty is not levied, or interest is not charged, the date on which the proper officer makes an order for the clearance of the goods;

(b) in a case where duty is provisionally assessed under section 18, the date of adjustment of duty after the final assessment thereof;

(t) In a case where duty or interest has been erroneously refunded, the date of refund;

(tf) in any other case, the date of payment of duty or interest.

57. After section 28A of the Customs Act, the following section shall be inserted, namely—

Insertion of new
Section 28AA.

*2JAA. Where a person, chargeable with the duty determined under sub-section (2) of section 28, fails to pay such duty within three months from the date of such determination, he shall pay, in addition to the duty, interest at such rate not below ten percent, and not exceeding thirty percent, per annum, as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of the said period of three months till the date of payment of such duty:

Interest on
delayed
payment
of duty.

Provided that where a person, chargeable with duty determined under sub-section (2) of section 28 before the date on which the Finance Bill, 1995 receives the assent of the President, fails to pay such duty within three months from such date, then, such person shall be liable to pay interest under this section from the date immediately after three months from such date, till the date of payment of such duty.

Explanation 1—Where the duty determined to be payable is reduced by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the court, the date of such determination shall be the date on which an amount of duty is first determined to be payable.

Explanation 2—Where the duty determined to be payable is increased or further increased by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the court, the date of such determination shall be,—

(a) for the amount of duty first determined to be payable, the date on which the duty is so determined;

(b) for the amount of increased duty, the date of order by which the increased amount of duty is first determined to be payable;

(c) for the amount of further increase of duty, the date of order on which the duty is so further increased.

58. In section 45 of the Customs Act, after sub-section (2), the following subsection shall be inserted, namely:—

Insertion of new
Section 45.

"(3) Notwithstanding anything contained in any law for the time being in force, if any imported goods are pilfered after unloading thereof in a customs area while in the custody of a person referred to in sub-section (1), that person shall be liable to pay duty on such goods at the rate prevailing on the date of delivery of an import manifest or, as the case may be, an import report to the proper officer under section 30 for the arrival of the conveyance in which the said goods were carried."

59. In section 47 of the Customs Act, in sub-section (2),—

(a) for the words "twenty per cent.", the words "ten per cent." shall be substituted;

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

"Provided further that if the Board is satisfied that it is necessary in the public interest so to do, it may, by order for reasons to be recorded, waive the whole or part of any interest payable under this section."

Amendment of
Section 47.

60. In section 74 of the Customs Act, for sub-section (3), the following sub-section shall be substituted, namely:—

Amendment of
Section 74.

"(3) The Central Government may make rules for the purpose of carrying out the provisions of this section and, in particular, such rules may—

(a) provide for the manner in which the identity of goods imported in different consignments which are ordinarily stored together in bulk, may be established;

(b) specify the goods which shall be deemed to be not capable of being easily identified; and

(c) provide for the manner and the time within which a claim for payment of drawback is to be filed."

Amendment of
section 75.

61. In section 75 of the Customs Act,—

(a) in sub-section (I),—

ii for the words "manufactured In India", the words "manufactured, processed or on which any operation has been carried out In India" shall be substituted;

(//) for the words "manufacture of such goods" wherever they occur, the words "manufacture or processing of such goods or carrying out any operation on such goods" shall be substituted;

(b) In sub-section (1A), for the words "manufactured in India", the words "manufactured, processed or on which any operation has been carried out in India" shall be substituted;

(c) in sub-section (E),—

(I for clause (a), the following clause shall be substituted, namely:—

"(«) for the payment of drawback equal to the amount of duty actually paid on the imported materials used In the manufacture or processing of the goods or carrying out any operation on the goods or as is specified in the rules as the average amount of duty paid on the materials of that class or description used In the manufacture or processing of export goods or carrying out any operation on export goods of that class or description either by manufacturers generally or by persons processing or carrying on any operation generally or by any particular manufacturer or particular person carrying on any process or other operation, and interest, if any, payable thereon;"

(Sj In clause (ai>), after the word, brackets and figure "sub-section {1)", the words "or interest chargeable thereon" shall be inserted;

(iii) in clause (c),—

(a) for the word "manufacturer, the words "manufacturer or the person carrying on any process or other operation" shall be substituted;

(b) for the word "manufacture", the words "manufacture, process or any other operations carried out" shall be substituted;

(v) after clause (c), the following clause shall be inserted, namely:—

"(d) for the manner and the time within which the claim for payment of drawback may be filed;"

(d) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) The power to make rules conferred by sub-section (2) shall include the power to give drawback with retrospective effect from a date not earlier than the date of changes in the rates of duty on inputs used in the export goods."

Insertion of new
section 75A,Interest on
drawback.

62. After section 75 of the Customs Act, the following section shall be inserted, namely:—

"75A. (1) Where any drawback payable to a claimant under section 74 or section 75 is not paid within a period of three months from the date of filing a claim for payment of such drawback, there shall be paid to that claimant in addition to the amount of drawback, interest at the rate fixed under section 27A from the date after the expiry of the said period of three months till the date of payment of such drawback:

Provided that where any drawback, ordered to be paid under section 74 or section 75 in respect of a claim under any of the said sections filed before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such drawback.

(2) Where any drawback has been paid to the claimant erroneously, the claimant shall, within a period of three months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA from the date after the expiry of the said period of three months till the date of recovery of such drawback."

Amendment of
section 80.

63. In section 80 of the Customs Act, after the words "on his leaving India", the words "and if for any reason, the passenger is not able to collect the article at the time of his leaving India, the article may be returned to him through any other passenger authorised by him and leaving India or as cargo consigned in his name" shall be inserted.

Insertion of new
section 98A.

Power to relax.

64. After section 98 of the Customs Act, the following section shall be inserted, namely:—

"98A. If the Central Government is satisfied that it is necessary in the public interest so to do it may, by notification in the Official Gazette, exempt generally, either absolutely or subject to such conditions as may be specified in the notification, coastal goods or vessels carrying coastal goods from all or any of the provisions of this Chapter."

65. In section 129C of the Customs Act,—

Amendment of
section 129C.

(a) in sub-section (2), for the words, brackets and figures "sub-sections (3) and (4)", the word, brackets and figure "sub-section (4)" shall be substituted;

(p) sub-section (3) shall be omitted.

66. In section 142 of the Customs Act, in sub-section (1),—

Amendment of
section 142.

(a) in the opening portion, for the words "Where any duty demanded from any person or any amount of drawback to be recovered from any person or any penalty payable by any person", the words "Where any sum payable by any person" shall be substituted;

(p) for clause (c), the following clause shall be substituted, namely:—

"(c) if the amount cannot be recovered from such person in the manner provided in clause (a) or clause (b)—

(0) the Assistant Commissioner of Customs may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business and the said Collector on receipt of such certificate shall proceed to recover from such person the amount specified thereunder as if it were an arrear of land revenue; or

(1) the proper officer may, on an authorisation by a Commissioner of Customs and in accordance with the rules made in this behalf, distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid; and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of thirty days next after any such distress, may cause the said property to be sold and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of sale remaining unpaid and shall render the surplus, if any, to such person."

67. In section 157 of the Customs Act, in sub-section (2), in clause (aa), for the word "form", the words "form and manner" shall be substituted.

Amendment of
section 157.

68. For section 159 of the Customs Act, the following section shall be substituted, namely:—

Substitution of
new section 159.

"159. Every rule or regulation made under this Act, every notification issued under sections 11, 11B, 11H, 11-1, 11K, 11N, 14, 25, 28A, 43, 66, 69, 70, 74, 75, 76, 98, 98A, 101 and 123 and every order made under sub-section (2) of section 25, other than an order relating to goods of strategic, secret, individual or personal nature, shall be laid, as soon as may be after it is made or 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 rule or regulation or notification or order, or both Houses agree that the rule or regulation should not be made or notification or order should not be issued or made, the rule or regulation or notification or 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 rule or regulation or notification or order."

Rule, certain
notification" and
orders to be laid
before
Parliament.

60. The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act),—

Amendment of
Act 51 of 1975.

(A) shall be amended in the manner specified in the Second Schedule; and

(p) shall, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in the Third Schedule.

Excise

1 Of 1944.

70. In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), unless the context otherwise requires, the references to any authority or authorities specified in column (2) of the Table below shall be substituted by the references to the authority or authorities specified in the corresponding entry in column (3) of the said Table and such consequential changes as the rules of grammar may require shall also be made:—

Substitution of
new
authorities.

TABLE

S.No.	Existing Designation	Substituted Designation
(1)	(2)	(3)
1.	Principal Collector of Central Excise	Chief Commissioner of Central Excise
2.	Collector of Central Excise	Commissioner of Central Excise
3.	Collector of Central Excise (Appeals) / Collector (Appeals)	Commissioner of Central Excise (Appeals)/ Commissioner (Appeals)
4.	Deputy Collector of Central Excise	Deputy Commissioner of Central Excise
5.	Assistant Collector of Central Excise	Assistant Commissioner of Central Excise.

Amendment
of section 2.

71. In section 2 of the Central Excises Act, for clause (b), the following clause shall be substituted, namely:—

1b) "Central Excise Officer" means the Chief Commissioner of Central Excise, Commissioner of Central Excise, Commissioner of Central Excise (Appeals), Additional Commissioner of Central Excise, Deputy Commissioner of Central Excise, Assistant Commissioner of Central Excise or any other officer of the Central Excise Department, or any person (including an officer of the State Government) Invested by the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 with any of the powers of a Central Excise Officer under this Act.'.

54 of 1963

Amendment of
section 11A.

72. In section 11A of the Central Excises Act, in sub-section (3), In clause (1), for sub-clause (a), the following sub-clause shall be substituted, namely:—

"(a) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid—

(A) where under the rules made under this Act a periodical return, showing particulars of the duty paid on the excisable good* removed during the period to which the said return relates, is to be filed by a manufacturer or a producer or a licensee of a warehouse, as the case may be, the date on which such return is so filed;

(f) where no periodical return as aforesaid is filed, the last date on which such return is to be filed under the said rules;

(C) in any other case, the date on which the duty is to be paid under this Act or the rules made thereunder;".

Insertion of new
section 11AA.
Interest on
delayed
payment of duty.

73. After section 11A of the Central Excises Act, the following section shall be inserted, namely:—

"11AA. Where a person, chargeable with duty determined under sub-section (2) of section 11A, fails to pay such duty within three months from the date of such determination, he shall pay, in addition to the duty, interest at such rate not below ten percent, and not exceeding thirty percent, per annum as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of the said period of three months till the date of payment of such duty:

Provided that where a person chargeable with duty determined under sub-section (2) of section 11A before the date on which the Finance Bill, 1995 receives the assent of the President, fails to pay such duty within three months from such date, then, such person shall be liable to pay interest under this section from the date immediately after three months from such date, till the date of payment of such duty.

Explanation 1.—Where the duty determined to be payable is reduced by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the court, the date of such determination shall be the date on which an amount of duty is first determined to be payable.

Explanation 2.—Where the duty determined to be payable is increased or further increased by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the court, the date of such determination shall be,—

(a) for the amount of duty first determined to be payable, the date on which the duty is so determined;

(b) for the amount of increased duty, the date of order by which the increased amount of duty is first determined to be payable;

(e) for the amount of further increase of duty, the date of order on which the duty is so further increased;".

Amendment of
Section 11B.

74. In section 11B of the Central Excises Act, in sub-section (1), for the words "In such form", the words "In such form and manner" shall be substituted.

Insertion of new
section 11BB.

75. After section 11B of the Central Excises Act, the following section shall be inserted, namely:—

"11BB. If any duty ordered to be refunded under sub-section (2) of section 11B to any applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, not below ten per cent, and not exceeding thirty per cent, per annum as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of three months from the date of receipt of such application till the date of refund of such duty:

Provided that where any duty ordered to be refunded under sub-section (2) of section 11B in respect of an application under sub-section (1) of that section made before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such duty.

Explanation.—Where any order of refund is made by the Commissioner (Appeals), Appellate Tribunal or any court against an order of the Assistant Commissioner of Central Excise, under sub-

Interest on
delayed
refunds.

section (2) of section 11B, the order passed by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, by the court shall be deemed to be an order passed under the said sub-section (2) for the purposes of this section.*.

76. After section 14 of the Central Excises Act, the following section shall be inserted, namely:—

Insertion or new
section 14A

"14A. (1) If at any stage of enquiry, investigation or any other proceedings before him, any Central Excise Officer not below the rank of an Assistant Commissioner of Central Excise, having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the value has not been correctly declared or determined by a manufacturer or any person, he may, with the previous approval of the Chief Commissioner of Central Excise, direct such manufacturer or such person to get the accounts of his factory, office, depots, distributors or any other place, as may be specified by the said Central Excise Officer, audited by a cost accountant, nominated by the Chief Commissioner of Central Excise in this behalf.

Special audit in
certain cases

(2) The cost accountant, so nominated shall, within the period specified by the Central Excise Officer, submit a report of such audit duly signed and certified by him to the said Central Excise Officer mentioning therein such other particulars as may be specified:

Provided that the Central Excise Officer may, on an application made to him in this behalf by the manufacturer or the person and for any material and sufficient reason, extend the said period by such further period or periods as he thinks fit; so, however, that the aggregate of the period originally fixed and the period or periods so extended shall not, in any case, exceed one hundred and eighty days from the date on which the direction under sub-section (1) is received by the manufacturer or the person.

(3) The provisions of sub-section (1) shall have effect notwithstanding that the accounts of the manufacturer or person aforesaid have been audited under any other law for the time being in force or otherwise.

(4) The expenses of, and incidental to, such audit (including the remuneration of the cost accountant) shall be determined by the Chief Commissioner of Central Excise (which determination shall be final) and paid by the manufacturer or person and in default of such payment, shall be recoverable from the manufacturer or the person in the manner provided in section 11 for the recovery of sums due to the Government.

(5) The manufacturer or the person shall be given an opportunity of being heard in respect of any material gathered on the basis of audit under sub-section (1) and proposed to be utilised in any proceedings under this Act or rules made thereunder.

23 of 1958. *Explanation.*—For the purpose of this section, "cost accountant" shall have the meaning assigned to it in clause (b) of sub-section (7) of section 2 of the Cost and Works Accountants Act, 1969.*.

77. In section 35D of the Central Excises Act, sub-section (2) shall be omitted.

78. In section 37 of the Central Excises Act,—

(a) in sub-section (2)—

Amendment of
section 37.

H In clause (xv), after the words "outside India", the words "including interest thereon" shall be inserted;

(4 after clause (xv), the following clause shall be inserted, namely :—

"(xv) provide for charging and payment of interest, as the case may be, on credit of duty paid or deemed to have been paid on the goods used in, or in relation to, the manufacture of excisable goods where such credit is varied subsequently*;

(9 in clause (xxiii), for the word "form", the words "form and manner" shall be substituted;

(6) after sub-section (2), the following sub-section shall be inserted, namely :—

"(2A) The power to make rules conferred by clause (XV) of sub-section (2) shall include the power to give retrospective effect to rebate of duties on inputs used in the export goods from a date not earlier than the changes in the rates of duty on such inputs."

79. In section 38 of the Central Excises Act, for sub-section (2), the following sub-section shall be substituted, namely:—

Amendment of
section 36.

(2) Every rule made under this Act, every notification issued under sub-section (1) of section 5A and section 11C and every order made under sub-section (2) of section 5A, other than an order relating to goods of strategic, secret, individual or personal nature, shall be laid, as soon as may be after it is made or 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 rule or notification or order, or both Houses agree that the rule should not be made or notification or order should not be issued or made, the rule or notification or 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 rule or notification or order."

Amendment of 80. The Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act) shall be amended in the manner specified in the Fourth Schedule.

Amendment of Act 58 of 1957. 81. The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act) shall be amended in the manner specified in the Fifth Schedule.

CHAPTER V MISCELLANEOUS

Amendment of Act 19 of 1838. 82. In the Coasting Vessels Act, 1838, for the expression "Collector of Sea Customs", the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 23 of 1940. 83. In the Drugs and Cosmetics Act, 1940, for the expression "Customs Collector", the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 27 of 1940. 84. In the Agricultural Produce Cess Act, 1940,—

(j) In section 2, for clause (a), the following clause shall be substituted, namely :—

'(a) "Commissioner" means a Commissioner of Customs as defined in clause (fl) of section 2 of the Customs Act, 1962;'

52 of 1962.

(o) for the expression "Collector", wherever it occurs, the expression "Commissioner shall be substituted.

Amendment of Act 7 of 1942. 85. In the Coffee Act, 1942,—

o in section 3, for clause (c), the following clause shall be substituted, namely :—

"(e) "Commissioner" means the Commissioner of Customs as specified in clause (b) of section 3 of the Customs Act, 1962;'

52 of 1962.

\$ for the expression "Collector", wherever it occurs, the expression "Commissioner" shall be substituted.

Amendment of Act 29 of 1953. 86. In the Tea Act, 1953.—

(i) in section 3, for clause (d), the following clause shall be substituted, namely :—

ld) "Commissioner of Customs" means a Commissioner of Customs as specified in clause (b) of section 3 of the Customs Act, 1962;'

52 of 1962.

(H) for the expression "Customs Collector", wherever it occurs, the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 37 of 1954. 87. In the Prevention of Food Adulteration Act, 1954, for the expression "Customs Collector", wherever it occurs, the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 43 of 1958. 88. In the Trade and Merchandise Marks Act, 1958, for the expression "Chief Customs Officer", the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 54 of 1950. 89. In the Arms Act, 1959, for the expression "Collector of Customs", wherever it occurs, the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 52 of 1963. 90. In the Unit Trust of India Act, 1963, in section 32, in sub-section (2), clauses (b) and (c) and the proviso shall be omitted with effect from the 1st day of July, 1996.

Amendment of Act 40 of 1973. 91. In the Foreign Exchange Regulation Act, 1973, for the expressions "Collector of Customs" and "Collector", wherever they occur, the expression "Commissioner of Customs" shall be substituted.

Repeal of Act 38 of 1974. 92. The Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 shall, as from the 1st day of April, 1996, stand repealed.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

Sub-Paragraph I

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 (//;) of clause (31) of section 2 of the Income-tax Act. not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

Rates of Income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 35,000 | Nil; |
| (2) where the total income exceeds Rs. 35,000 but does not exceed Rs. 60,000 | 20 per cent, of the amount by which the total income exceeds Rs. 35,000; |
| 0) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,20,000 | Rs. 5,000 <i>plus</i> 30 per cent, of the amount by which the total Income exceeds Rs. 60,000; |
| (4) where the total income exceeds Rs. 1,20,000 | Rs. 23,000 <i>plus</i> 40 per cent, of the amount by which the total Income exceeds Rs. 1,20,000. |

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April. 1995 exceeds Rs. 35,000,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total Income does not exceed Rs. 18,000 | Nil; |
| (2) where the total income exceeds Rs. 18,000 but does not exceed Rs. 1,00,000 | 30 per cent, of the amount by which the total income exceeds Rs.18,000; |
| (3) where the total income exceeds Rs. 1,00,000 | Rs. 24,600 <i>plus</i> 40 par cent, of the amount by which the total income exceeds Rs.1,00,000. |

Paragraph B

In the case of every co-operative society,—

Rates of incomo-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 <i>plus</i> 20 <i>per</i> cent, of the amount by which the total income exceeds Rs.10,000; |
| (3) where the tōtal income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 35 per cent, of the amount by which the total income exceeds Rs. 20,000. |

ParaGraph C

In the case of every firm,—

Bate of income ·Lix

On the whole of the total income

40 pei cent

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income

30 per cen».

Paragraph E

In the case of a company,—

Rates of income-tax

1. In the case of a domestic company 40 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
 - (to) fees for rendering technical service* 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, 1934 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 55 per cent.

Surcharge on Income-tax

The amount of income-tax computed in accordance with the provisions of this Paragraph or section 112 shall, in the case of every domestic company having a total Income exceeding seventy-five thousand rupees, be increased by a surcharge calculated at the rate of fifteen 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, 194BP, 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 and crossword puzzles	40 per cent.;
(iii) on Income by way of winnings from horse races	40 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 security of the Central or a State Government	
(B) any debentures or other securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act	
(C) 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 and any rules made thereunder	
(w) on any other income	20 per cent.;
(d) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on investment Income and long-term capital gains	20 per cent.;
(0) on Income by way of dividends and 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.;

a	Rate of income-tax
(C) on Income by way of winnings from lotteries and crossword puzzles	40 per cent.;
(D) on Income by way of winnings from horse races	40 per cent.;
(E) on the whole of other income	Income-tax at 30 per cent. of the amount of Income
	or
	income-tax In respect of the income at the rates prescribed In Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such Income had been the total income, whichever is higher;
(ii) In the case of any other person—	
(A) on Income by way of dividends, 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.;
(6) on Income by way of winnings from lotteries and crossword puzzles	40 per cent.;
(C) on income by way of winnings from horse racee	40 percent.;
(D) on Income by way of long-term capital gains	20 percent.;
(£) on the whole of the other Income	income-tax at 30 per cent of the amount of income
	or
	income-tax In respect of the Income at the rates prescribed In Sub-Paragraph I of Paragraph A of Part III of this Schedule, If such income had been the total Income, whichever is higher.
2. In the case of a company—	
(a) where the company Is a domestic company—	
(1) on income by way of interest other than "Interest on securities"	20 percent.;
(it) on Income by way of winnings from lotteries and crossword puzzles	40 per cent.;
(HI) on income by way of winnings from horse races	40 per cent.;
(iv) on any other income	21.5 percent.;
(b) where the company is not a domestic company—	
(i) on Income by way of dividends payable by any domestic company	20 per cent.;
(ii) on Income by way of winnings from lotteries and crossword puzzles	40 per cent.;
(HI) on Income by way of winnings from horse races	40 per cent.;
(iv) 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.;
(v) 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-aaction (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	30 per cent.;
(w) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (v)] 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 'eement is with an Indian concern, the agreement Is approved by the Central	

	Rate of income-tax
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 31 st day of March, 1961 but before the 1st day of April, 1976	50 per cent.;
(S) where the agreement is made after the 31 st day of March, 1976	30 per cent.;
(vii) 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.;
(S) where the agreement is made after the 31 st day of March, 1976	30 per cent.;
(viii) on income by way of long-term capital gains	20 per cent.;
(ix) on any other income	55 per cent.

Explanation.—For the purpose of item 1 (6) (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 sub-item (a) of item 2 of this Part shall be increased by a surcharge, calculated at the rate of fifteen per cent, of such income-tax.

PART III

RATES FOR CALCULATING OR 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 calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" 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 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 115B], shall be calculated, charged, deducted or computed at the following rate or rates:—

Paragraph A

Sub-Paragraph I

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 Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 40,000 | Nil; |
| (2) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000 | 20 per cent, of the amount by which the total income exceeds Rs. 40,000; |
| (3) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,20,000 | Rs. 4,000 plus 30 per cent, of the amount by which the total income exceeds Rs. 60,000; |
| (4) where the total income exceeds Rs. 1,20,000 | Rs. 22,000 plus 40 per cent, of the amount by which the total income exceeds Rs. 1,20,000. |

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income for the previous year relevant to the assessment year commencing on the 1st day of April, 1996 exceeds Rs. 40,000,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 18,000 | Nil; |
| (2) where the total income exceeds Rs. 18,000 but does not exceed Rs. 1,00,000 | 30 per cent, of the amount by which the total income exceeds Rs. 18,000; |
| (3) where the total income exceeds Rs. 1,00,000 | Rs. 24,600 plus 40 per cent, of the amount by which the total income exceeds Rs. 1,00,000. |

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 <i>plus</i> 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 <i>plus</i> 35 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 40 per cent.

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 40 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 on or 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 on or 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 55 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the provisions of (Sis Paragraph or sections 112 and 113 shall, in the case of every domestic company having a total income exceeding seventy-five thousand rupees, be increased by a surcharge calculated at the rate of fifteen per cent, of such income-tax.

PART IV

[Sub-section 2(9)(d)]

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 50 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 inquired 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 44 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 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

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—(7) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1995, 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, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, 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, 1987, 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, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, 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, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, 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, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, 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, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, 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, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, 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, 1993 or the 1st day of April, 1994,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, 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, 1994,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994,

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, 1995

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1996 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 that 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, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, or the 1st day of April, 1995, is a loss, then, for the purposes of sub-section (8) of section 2 of this

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, 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, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, 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, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, 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, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, 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, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, 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, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, 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, 1994 or the 1st day of April, 1995,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, 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, 1995,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April,

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, 1996.

(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 Schedules to the Finance Act, 1987 (11 of 1987), or of the First Schedule to the Finance Act, 1988 (26 of 1988), or of the First Schedule to the Finance Act, 1989 (13 of 1989), or of the First Schedule to the Finance Act, 1990 (12 of 1990), or of the First Schedule to the Finance (No. 2) Act, 1991 (49 of 1991), or of the First Schedule to the Finance Act, 1992 (18 of 1992), or of the First Schedule to the Finance Act, 1993 (38 of 1993), or of the First Schedule to the Finance Act, 1994 (32 of 1994), 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 those 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 69(a)]

In the First Schedule to the Customs Tariff Act, —

(1) in Chapter 1, for the entry in column (4) occurring against all the sub heading Nos the entry "50%" shall be substituted,

(2) in Chapter 4, —

(i) for the entry in column (4) occurring against all the sub heading Nos (except sub heading Nos 0402 10 and 0402 21), the entry "40%" shall be substituted,

(ii) in sub-heading Nos 0402 10 and 0402 21, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted,

(3) In Chapter 8, —

(i) for the entries in column (4) and column (5) occurring against all the sub heading Nos (except sub heading Nos 0802 11, 0802 12, 0804 10, 0806 10, 0806 20 and 0609 40), the entries "50%" and "40%" shall respectively be substituted,

(ii) in sub-heading No 0802 11, for the entries in column (4) and column (b), the entries "Rs 44 per kg" and "Rs 39 per kg" shall respectively be substituted,

(iii) in sub-heading No 0802 12, for the entries in column (4) and column (5), the entries "Rs 50 per kg" and "Rs 75 per kg" shall respectively be substituted,

(iv) in sub-heading No 0804 10, for the entries in column (4) and column (5), the entries "40%" and "30%" shall respectively be substituted,

(v) in sub-heading No. 0806 10, for the entries in column (4) and column (5), the entries "30%" and "20%" shall respectively be substituted,

(vi) in sub-heading No 0806 20, for the entries in column (4) and column (5), the entries "135%" and "125%" shall respectively be substituted,

(vii) in sub-heading No 0809 40, for the entries in column (4) and column (5), the entries "30%" and "20%" shall respectively be substituted,

(4) In Chapter 9,—

(i) in sub heading No 0903 00, for the entries in column (4) and column (5), the entries "50%" and "50% less 26 paise per kg" shall respectively be substituted,

(ii) in sub-heading Nos 0904 11, 0904 12, 0906 10, 0906 20, 0907 00, 0908 10 and 0908 30, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "42.5%" shall respectively be substituted,

(iii) in sub-heading Nos 0904 20, 0905 00, 0908 20, 0909 10, 0909 20, 0909 30, 0909 50, 0910 10, 0910 20, 0910 30, 0910 40, 0910 50, 0910 91 and 0910 99, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

(iv) in sub-heading Nos 0909 40 and 0910 40, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted,

(5) in Chapter 11, in sub-heading Nos 1107 10, 1107 20, 1108 11, 1108 12, 1108 13, 1108 14, 1108 19 and 1108 20, for the entry in column (4), occurring against each of them, the entry "30%" shall be substituted,

(6) In Chapter 12, —

(i) in sub-heading Nos 1201 00, 1202 10, 1202 20, 1203 00, 1204 00, 1205 00, 1206 00, 1207 10, 1207 20, 1207 30, 1207 40, 1207 50, 1207 60, 1207 91, 1207 92 and 1207 99, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted,

(ii) in sub-heading Nos 1208 10, 1208 90, 1209 11, 1209 19, 1209 21, 1209 22, 1209 23, 1209 24, 1209 25, 1209 26, 1209 29, 1209 30, 1210 10, 1210 20, 1211 10, 1211 20, 1211 90, 1212 10, 1212 20, 1212 30, 1212 91, 1212 92, 1212 99, 1213 00, 1214 10 and 1214 90, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted,

(iii) in sub-heading Nos 1209 91 and 1209 99, for the entry in column (4), the entry "10%" shall be substituted,

(7) in Chapter 13,—

(i) for the entry in column (4) occurring against all the sub heading Nos (except sub-heading No 1301 20) the entry "50%" shall be substituted,

(7) In sub heading No 1301 20, for the entries in column (4) and column (5), the entries ">0%" and "40%" shall respectively be substituted,

(8) in Chapter 15,—

(i) for the entry in column (4) occurring against all the sub heading Nos (except sub heading Nos 1502 00, 1507 10, 1507 90, 1508 10, 1508 90, 1509 10, 1509 90, 1510 00, 1511 10, 1511 90, 1512 11, 1512 19, 1512 21, 1512 29, 1513 11, 1513 19, 1513 21, 1513 29, 1514 10, 1514 90, 1515 11, 1515 19, 1515 21, 1515 29, 1515 30, 1515 40, 1515 50, 1515 60 and 1515 90), the entry "50%" shall be substituted,

(n) in sub-heading No 1507 00, for the entry in column (4), the entry "I W Shah" shall be substituted,

(H) in sub-heading Nos 1507 10 and 1507 90, for the entries in column (4) and column (5), the entries "35%" and "25%" shall respectively be substituted,

(iv) in sub heading Nos 1508 10 and 1508 90, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted

(v) In sub-heading Nos 1509 10, 1509 90 and 1510 00 for the entries in column (4) and column (5), the entries "45%" and "35%" shall respectively be substituted,

(V) in sub-heading Nos 1511 10, 1511 90, 1512 11, 1512 19, 1512 21, 1512 29, 1513 11, 1513 19, 1513 21 and 1513 29, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted,

(vii) In sub-heading Nos 1514 10 and 1514 90, for the entries in column (4) and column (5), the entries "35%" and "25%" shall respectively be substituted,

(vm) in sub heading Nos 1515 11, 1515 19, 1515 21, 1515 29, 1515 30, 1515 40, 1515 50, 1515 60 and 1515 90, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted,

(9) in Chapter 16, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted,

110) in Chapter 17, for the entry in column (4) occurring against all the sub heading Nos (except sub heading No 1702 10) the entry "50%" shall be substituted,

[i] in Chapter 18, for the entry in column (4) occurring against all the sub-heading Nos, the entry "50%" shall be substituted,

(12) in Chapter 19,—

(i) for the entry in column (4) occurring against all the sub-heading Nos (except sub-heading No 1901 10), the entry "50%" shall be substituted,

(ii) in sub-heading No 1901 10, for the entry in column (4) the entry "15%" shall be substituted,

(13) in Chapter 20, for the entry in column (4) occurring against all the sub-heading Nos, the entry "50%" shall be substituted,

(14) in Chapter 21, for the entry in column (4) occurring against all the sub-heading Nos the entry "50%" shall be substituted,

(15) in Chapter 22,—

(i) in sub-heading Nos 2201 10, 2201 90, 2202 10, 2202 90 and 2209 00, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted,

in sub-heading Nos 2204 10, 2204 21, 2204 29, 2205 10, 2205 90, 2207 10, 2208 20, 2208 30, 2208 40, 2208 50 and 2208 90, for the entries in column (4) occurring against each of them, the entry "290%" shall be substituted

(m) in sub-heading No 2208 10, for the entry in column (4), the entry "200%" shall be substituted,

(16) in Chapter 23 —

(i) for the entry in column (4) occurring against all the sub heading Nos (except sub heading No 2301 20), the entry "50%" shall be substituted,

(II) in sub-heading No 2301 20, for the entry in column (4), the entry "35%" shall be substituted

117) in Chapter 24, for the entry in column (4) occurring against all the sub heading Nos, the entry "50%" shall be substituted

(18) in Chapter 25,—

(I) for the entry in column (4) occurring against all the sub-heading Nos (except sub-heading Nos 2503 10, 2504 10, 2504 90, 2510 20 and 2527 00), the entry "50%" shall be substituted,

(II) in sub-heading No 2503 10, for the entry in column (4), the entry "Free" shall be substituted,

(m) in sub-heading Nos 2504 10 and 2504 90, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted,

(iv) In sub-heading No. 2510.20, for the entry in column (4), the entry "5%" shall be substituted;

(v) in sub-heading No. 2527.00, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted;

(19) in Chapter 26, —

\$ In sub-heading Nos. 2620.11, 2620.19 and 2620.30, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted;

(ii) in sub-heading Nos. 2620.20, 2620.40, 2620.50, 2620.90 and 2621.00, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted;

(20) in Chapter 28, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(21) In Chapter 29, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2917.37, 2933.71, 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92, 2937.99, 2939.40, 2939.50, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90), the entry "50%" shall be substituted;

(ii) in sub-heading Nos. 2917.37, 2933.71, 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92, 2937.99, 2939.40 and 2939.50, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

(Hi) In sub-heading Nos. 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "44%" shall respectively be substituted;

(22) in Chapter 30, —

(i) for the entries in column (4) and column (5) occurring against all the sub-heading Nos. (except sub-heading Nos. 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40, 3006.50 and 3006.60), the entries "50%" and "40%" shall respectively be substituted;

(ii) in sub-heading Nos. 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40, 3006.50 and 3006.60, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

(23) in Chapter 31, —

(7) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3102.21, 3102.50, 3104.30, 3105.20, 3105.30, 3105.40, 3105.51, 3105.59, 3105.60 and 3105.90), the entry "50%" shall be substituted;

(ii) in sub-heading No. 3102.50, for the entry in column (4), the entry "Free" shall be substituted;

(M) in sub-heading Nos. 3104.30, 3105.30 and 3105.40, for the entry in column (4), the entry "5%" shall be substituted;

(24) in Chapter 32, —

(I) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 3201.90), the entry "50%" shall be substituted;

(ii) in sub-heading No. 3201.90, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted;

(25) in Chapter 33, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(26) in Chapter 34, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3402.11, 3402.12, 3402.13 and 3402.19), the entry "50%" shall be substituted;

W in sub-heading Nos. 3402.11, 3402.12, 3402.13 and 3402.19, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

(27) in Chapter 35, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(28) in Chapter 36, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(29) in Chapter 37, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(30) in Chapter 38, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3801.10, 3802.10, 3812.10, 3815.11 and 3815.12), the entry "50%" shall be substituted;

(ii) in sub-heading Nos. 3801.10, 3802.10, 3812.10, 3815.11 and 3815.12, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

(31) in Chapter 39, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(32) In Chapter 40, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 4011.30), the entry "50%" shall be substituted;

(ii) for the entry in column (4) occurring against the sub-heading No. 4011.30, the entry "3%" shall be substituted;

(33) in Chapter 41, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4108.00, 4109.00, 4110.00 and 4111.00), the entry "25%" shall be substituted;

(ii) for the entry in column (4) occurring against the sub-heading Nos. 4108.00, 4109.00, 4110.00 and 4111.00, the entry "50%" shall be substituted;

(34) In Chapter 42, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(35) in Chapter 43, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(36) In Chapter 44, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except 4403.10, 4403.20, 4403.31, 4403.32, 4403.33, 4403.34, 4403.35, 4403.91, 4403.92, 4403.99, 4407.92 and 4407.99), the entry "50%" shall be substituted;

(ii) for the entry in column (4) occurring against the sub-heading Nos. 4403.10, 4403.20, 4403.31, 4403.32, 4403.33, 4403.34, 4403.35, 4403.91, 4403.92 and 4403.99, the entry "25%" shall be substituted;

(iii) for the entry in column (4) occurring against the sub-heading Nos. 4407.92 and 4407.99, the entry "35%" shall be substituted;

(37) in Chapter 45, for the entry in column (4) occurring against all the sub-heading Nos., the entry "40%" shall be substituted;

(38) in Chapter 46, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(39) In Chapter 47, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4706.10, 4706.91, 4706.92, 4706.93, 4707.10, 4707.20, 4707.30 and 4707.90), the entry "25%" shall be substituted;

(ii) for the entry in column (4) occurring against the sub-heading Nos. 4706.10, 4706.91, 4706.92, 4706.93, 4707.10, 4707.20, 4707.30 and 4707.90, the entry "40%" shall be substituted;

(40) in Chapter 48, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(41) in Chapter 49, for the entry in column (4) occurring against all the sub-heading Nos., the entry "25%" shall be substituted;

(42) in Chapter 50, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 5002.00), the entry "50%" shall be substituted;

(43) In Chapter 51, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 5101.11, 5101.19, 5101.21, 5101.29 and 5101.30), the entry "50%" shall be substituted;

(44) In Chapter 52, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 5201.00), the entry "50%" shall be substituted;

(45) in Chapter 53, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(46) in Chapter 54, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(47) in Chapter 55, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(48) In Chapter 56, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(49) In Chapter 57, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(50) in Chapter 58, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(51) in Chapter 59, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(52) in Chapter 60, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(53) In Chapter 61, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(54) in Chapter 62, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(55) in Chapter 63, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(56) in Chapter 64, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(57) in Chapter 65, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(58) in Chapter 66, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(59) in Chapter 67, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(60) in Chapter 68, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(61) in Chapter 69, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(62) in Chapter 70, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(63) in Chapter 71, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(64) in Chapter 75, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7501.10, 7501.20, 7502.10, 7502.20 and 7503.00), the entry "30%" shall be substituted;

(ii) in sub-heading Nos. 7501.10, 7501.20, 7502.10, 7502.20 and 7503.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(65) in Chapter 76, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7601.10, 7601.20 and 7602.00), the entry "40%" shall be substituted;

(66) in Chapter 78, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7801.10, 7801.91, 7801.99 and 7802.00), the entry "50%" shall be substituted;

(67) in Chapter 79, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7901.11, 7901.12, 7901.20 and 7902.00), the entry "50%" shall be substituted;

(68) in Chapter 81, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8101.10, 8101.91, 8102.10, 8102.91, 8103.10, 8104.11, 8104.19, 8104.20, 8105.10, 8106.00, 8107.10, 8108.10, 8109.10, 8110.00, 8111.00, 8112.11, 8112.20, 8112.30, 8112.40 and 8112.91), the entry "40%" shall be substituted;

(ii) in sub-heading Nos. 8101.10, 8101.91, 8102.10, 8102.91, 8103.10, 8105.10, 8106.00, 8107.10, 8108.10, 8109.10, 8110.00, 8111.00, 8112.11, 8112.20, 8112.30, 8112.40 and 8112.91, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted;

(69) in Chapter 82, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8212.10, 8212.20, 8212.90, 8213.00, 8214.10, 8214.20, 8214.90, 8215.10, 8215.20, 8215.91 and 8215.99), the entry "30%" shall be substituted;

(b) in sub-heading Nos. 8212.10, 8212.20, 8212.90, 8213.00, 8214.10, 8214.20, 8214.90, 8215.10, 8215.20, 8215.91 and 8215.99, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

(70) in Chapter 83, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(71) in Chapter 84, —

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8482.10, 8482.20, 8482.30, 8482.40, 8482.50, 8482.80, 8482.91 and 8482.99), the entry "50%" shall be substituted;

(ii) in sub-heading Nos. 8482.10, 8482.20, 8482.30, 8482.40, 8482.50, 8482.80, 8482.91 and 8482.99, for the entry in column (4) occurring against each of them, the entry "50% plus Rs 200 per kg." shall be substituted;

(72) in Chapter 85, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(73) in Chapter 86, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(74) in Chapter 87, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 8710.00), the entry "50%" shall be substituted;

(75) in Chapter 88,—

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8802.20, 8802.30, 8802.40, 8803.10, 8803.20 and 8803.30), the entry "50%" shall be substituted;

(ii) for the entry in column (4) occurring against the sub-heading Nos. 8802.20, 8802.30, 8802.40, 8803.10, 8803.20 and 8803.30, the entry "3%" shall be substituted;

(76) in Chapter 89, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 8908.00), the entry "50%" shall be substituted;

(77) In Chapter 90, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 9018.11, 9018.19, 9018.20, 9018.31, 9018.32, 9018.39, 9018.41, 9018.49, 9018.50, 9018.90, 9019.10, 9019.20, 9020.00, 9021.11, 9021.19, 9021.21, 9021.29, 9021.30, 9021.40, 9021.50, 9021.90, 9022.11, 9022.21 and 9023.00), the entry "50%" shall be substituted;

(78) In Chapter 91, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(79) in Chapter 92, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(80) in Chapter 93, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(81) in Chapter 94, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(82) In Chapter 95, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(83) in Chapter 98, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

(84) In Chapter 97, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 9704.00 and 9705.00), the entry "50%" shall be substituted;

(85) in Chapter 98,—

(i) In NOTE 4, after clause[^], the following clause shall be inserted, namely:—

"Goods Imported through courier service.";

(7) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 9803.00), the entry "50%" shall be substituted;

(Hi) for the entry in column (4) occurring against sub-heading No. 9803.00, the entry "150%" shall be substituted.

[See section 69 ^

PART I

In the First Schedule to the Customs Tariff Act.—

(1) in Chapter 2. in heading No. 02.09, for the entry in column (3), the following entry shall be substituted, namely —

"PIG FAT, FREE OF LEAN MEAT AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED FRESH CHILLED FROZEN
SALTED, IN BRINE, DRIED OR SMOKED", nil LCL rnu^tn]

(2) in Chapter 3,—

(i) in subheading No. 0301.91, for the entry in column (3), the following entry shall be substituted, namely —

---Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabomta*, *Oncorhynchus gilav*
Oncorhynchus apache and *Oncorhynchus chrysogaster*)";

(ii) In subheading No. 0302.11, for the entry in column (3), the following entry shall be substituted, namely -

"--Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus dark*, *Oncorhynchus aguabomta*, *Oncorhynchus q-las*
Oncorhynchus apache and *Oncorhynchus chrysogaster*)";

(iii) in subheading No. 0302.12, for the entry in column (3), the following entry shall be substituted, namely:—

"--Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*
Oncorhynchus ktsutch, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon
(*Hucno nuchOf*);

(iv) In subheading No. 0303.10, for the entry in column (3), the following entry shall be substituted, namely.—

"--Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*
Oncorhynchus ktsutch, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), excluding livers and roes",

(v) in subheading No. 0303.21, for the entry in column (3), the following entry shall be substituted, namely -

"--Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus dark*, *Oncorhynchus aguabomita*, *Oncorhynchus ailae*
Oncorhynchus apache and *Oncorhynchus chrysogaster*)";

(vi) In subheading No. 0305.41, for the entry in column (3), the following entry shall be substituted, namely —

"--Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*
Oncorhynchus ktsutch, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube
salmon (*Hucho hucho*)";

(3) in Chapter 4.—

(i) NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively and before NOTE 3 as so renumbered, the following
NOTE shall be inserted, namely:—

2. For the purposes of heading No. 04.05 :

^ 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.

ftJ 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.;

(7) after NOTE 4 as so renumbered, for the SUBHEADING NOTE, the following shall be substituted, namely —

"SUBHEADING NOTES

1. For the purposes of subheading No. 0404.10, the expression "modified whey" means products consisting of whey
constituents, 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.

K, 2. For the purposes of subheading No. 0405.10, the term "butter" does not include dehydrated butter or ghee (subheading
No. 0405.90).";

(4) in Chapter 5, in heading No. 05.04, for the entry in column (3), the following entry shall be substituted, namely:—

"GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED,
FROZEN, SALTED, IN BRINE, DRIED OR SMOKED".

(5) in Chapter 7.—

(i) in NOTE 3, for clauses (c) and (d), the following clauses shall be substituted, namely ;~

"(c) flour, meal, powder, flakes, granules and pellets of potatoes heading No. 11.05);

(d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).";

(ii) In heading No. 07.12, subheading No. 0712.10 and the entries relating thereto shall be omitted;

(iii) In heading No. 07.14,—

for the entry in column (3), the following entry shall be substituted, namely:—

•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;

(b) in subheading Nos. 0714.10, 0714.20 and 0714.90, for the entry in column (4), the entry "-50%" shall be omitted;

(6) In Chapter 11,—

(i) In NOTE 2, in clause (A), the following shall be inserted at the end, namely:—

"However, germ of cereals, whole, rolled, flaked or ground is always classified in heading No. 11.04.";

(ii) In heading No. 11.05, for the entry in column (3), the following entry shall be substituted, namely:—

"FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES";

(iii) In subheading No. 1105.10, for the entry in column (3), the following entry shall be substituted, namely:—

* Flour, meal and powder;

(b) in heading No. 11.08,—

for the entry in column (3), the following entry shall be substituted, namely:—

"FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING No. 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING No. 07.14 OR OF THE PRODUCTS OF CHAPTER 8";

(b) in subheading No. 1106.10, for the entry in column (3), the following entry shall be substituted, namely:—

"Of the dried leguminous vegetables of heading No. 07.13";

(c) In subheading No. 1106.20, for the entry in column (3), the following entry shall be substituted, namely:—

"Of sago or of roots or tubers of heading No. 07.14";

(d) In subheading No. 1106.30, for the entry in column (3), the following entry shall be substituted, namely:—

"Of the products of Chapter 8";

(7) In Chapter 12, in heading No. 12.12, for the entry in column (3), the following entry shall be substituted, namely:—

"LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING GINGER, GARLIC, CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS AND VARIANTS) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED";

In Chapter 13,—

(i) In NOTE 1,—

for clause (d), the following clause shall be substituted, namely:—

"^Vegetable saps or extracts constituting alcoholic beverages (Chapter 22)";

(b) for clause (f), the following clause shall be substituted, namely:—

"(h) 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";

(ii) In heading 13.01, for the entry in column (3), the following entry shall be substituted, namely:—

"LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)";

(9) In Chapter 15,—

(i) In NOTE 1, in clause (a), the words "in an isolated state" shall be omitted;

(ii) In heading No. 15.01, for the entry in column (3), the following entry shall be substituted, namely:—

"PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING No. 02.00 OR 15.03".

(iii) In heading No. 15.02, for the entry in column (3), the following entry shall be substituted, namely:—

•FAT OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING No. 15.03";

^ heading No. 15.19, sub-heading Nos. 1519.11, 1519.12, 1519.13, 1519.19 and 1519.20 and the entries relating thereto shall be omitted;

(10) In Chapter 16, in NOTE 1, for the words and figures "Chapter 2 or 3", the words and figures "Chapter 2 or 3 or heading No. 05.04" shall be substituted;

« TM, « a.w »

(11) in Chapter 19,—

(i) for NOTE 3, the following NOTE shall be substituted, namely:—

"3. Heading No.19.04 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 No. 18.06 (heading No.18.06).";

(ii) in heading No. 19.01. for the entry in column (3), the following entry shall be substituted, namely:—

•MALT EXTRACT, FOOD PREPARATIONS OF FLOUR, 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 NOS 04 01 TO 04 W, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED";

(iii) in heading No. 19.04, for the entry in column (3), the following entry shall be substituted, namely:—

"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 AND MEAL), PRECOOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIC, OR INCLUDED";

(12) in Chapter 20,—

(i) in heading No. 20.04, for the entry in column (3), the following entry shall be substituted, namely:—

"OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06";

(ii) in heading No. 20.05,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

"OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06";

(b) subheading No. 20.05.30 and the entries relating thereto shall be omitted;

(iii) in heading No. 20.06, for the entry in column (3), the following entry shall be substituted, namely:—

"VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLISED)".

(13) in Chapter 21,—

(i) in NOTE 1, clause (f) shall be omitted and the existing clauses (f) and (h) shall be renumbered as clauses (f) and (g) respectively,

(ii) in heading No. 21.06, in subheading No. 21.06.90, for the entry in column (4), the entry "290%" shall be substituted,

(14) in Chapter 22,—

(i) in heading No. 22.06, in column (3), for the words "BEVERAGES NOT ELSEWHERE", the words "BEVERAGES, NOT ELSEWHERE" shall be substituted;

(ii) in heading No. 22.08,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

TINNED NATURAL ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL, SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES";

(b) subheading No. 22.08.10 and the entries relating thereto shall be omitted;

(15) in Chapter 25,—

(i) in NOTE 2, in clause (g), for the figures "38.23", the figures "38.24" shall be substituted,

(ii) in heading No. 25.30, subheading No. 25.30.30 and the entries relating thereto shall be omitted;

(16) in Chapter 26,—

(i) in NOTE 1, for clause (o), the following clause shall be substituted, namely:—

"(B) 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 No. 71.12); or";

(ii) in heading No. 26.02, for the entry in column (3), the following entry shall be substituted, namely:—

"MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT";

(17) in Chapter 28,—

(i) in NOTE 1, for clause (d), the following clause shall be substituted, namely:—

"(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";

(ii) in NOTE 3,—

(a) In clause (e), for the figures "38.23", wherever they occur, the figures "38.24" shall be substituted;

(f) for clause (g), the following clause shall be substituted, namely:—

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

(iii) In heading No. 28.27, subheading No. 2827.37 and the entries relating thereto shall be omitted;

(iv) In heading No. 28.35. subheading No. 2835.21 and the entries relating thereto shall be omitted ;

(v) in heading No. 28.36, subheading No. 2836.93 and the entries relating thereto shall be omitted ;

(18) in Chapter 29,—

(i) In NOTE 1. for clause (f), the following clause shall be substituted, namely:—

"(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;"

(ii) in NOTE 2, ~

(a) for clause (a), the following clause shall be substituted, namely:—

"(a) Goods of heading No. 15.04 or crude glycerol of heading No.15.20;"

(b) in clause (ij), for the figures "38.23", the figures "38.24" shall be substituted;

(iii) In NOTE 5,—

(a) in clause (b), the words "or glycerol" shall be omitted;

(b) in clause (d), the words "and glycerol" shall be omitted;

(iv) In heading No. 29.05, subheading No. 2905.21 and the entries relating thereto shall be omitted;

(v) in heading No. 29.33,—

(a) for the entry in column (3), the following entry shall be substituted, namely :—

"HETEROCYCUC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY" ;

(ty after subheading No. 2933.40 and the entries relating thereto, In column (3), forth* words and brackets "*-Compound containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts;*", the following words and brackets shall be substituted, namely:—

"*-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure;*";

(vi) in heading No. 29.34, for the entry In column (3), the following entry shall be substituted, namely:—

"NUCLEIC ACIDS AND THEIR SALTS; OTHER HETEROCYCLIC COMPOUNDS";

(19) in Chapter 30,—

(i) NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely :—

'2. For the purposes of heading No. 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.';

(ii) In NOTE 3 as so renumbered, for the word, figure, brackets and letter "Note 3(d)^H", the word, figure, brackets and letter "Note 4 (df shall be substituted;

(Hi) In heading No. 30.02, for the entry in column (3), the following entry shall be substituted, namely :—

"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; VACCINES. TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS";

(iv) in subheading No. 3002.10, for the entry In column (3), the following entry shall be substituted, namely:—

"*-Antisera and other blood fractions and modified Immunohgical products, whether or not obtained by means of bbtachnologtcaiprocesses;*"

(v) in heading No. 30.06, for the entry in column (3), the following entry shall be substituted, namely:—

"PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER;

(20) in Chapter 31. in NOTE 1, In clause (c), for the figures "38.23". the figures "38.24" shall be substituted ;

(21) in Chapter 32,—

(i) in heading No. 32.01, subheading No 3201.30 and the entries relating thereto shall be omitted;

(ii) In heading No. 32.14. In subheading No. 3214.10, for tho entry in column (3). the following entry shall be substituted, namely:—

"-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings";

f22; in Chapter 33,—

(I) In NOTE 1, for clause (a), the following clause shall be substituted, namely :—

"(a) Natural oleoresins or vegetable extracts of heading No.13.01 or 13.02;"

(H) NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively, and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely :—

"2. The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents [derived from those substances or to synthetic aromatics]."

(It) In heading No. 33.01, in column (3), after the word "RESINOIDS;" the words "EXTRACTED OLEORESINS;" shall be inserted;

(iv) In heading No.33.02,—

for the entry in column (3), the following entry shall be substituted, namely :—

"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";

(b) In subheading No.33.02.10, for the entry in column (4), the entry "290%" shall be substituted;

(23) In Chapter 34. In NOTE 5, in clause (a), for the figures "15.16, 15.19 or 34.02", the figures "15.16, 34.02 or 38.23" shall be substituted;

(24) In chapter 37,—

(i) In NOTE 1, the word "materials" shall be omitted;

for NOTE 2, the following NOTE shall be substituted, namely:—

"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.";

(Bi) In heading No. 37.02,—

After subheading No.37.02.20. and the entries relating thereto, in column (3), for the words, '*Other film, without sprocket holes, of a width not exceeding 105 mm*;', the following words shall be substituted, namely :—

'*Other film, without perforations, of a width not exceeding 105 mm*;'

(b) after subheading No. 37.02.39, and the entries relating thereto, in column (3), for the words "*Other film, without sprocket holes, of a width exceeding 105 mm*", the following words shall be substituted, namely:—

"*Other film, without perforations, of a width exceeding 105 mm*;"

(25) in Chapter 38,—

In NOTE 1, after clause (c), the following clause shall be inserted, namely :—

"(d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).";

(K) in NOTE 2, for the figures "38.23", the figures "38.24" shall be substituted;

(ti) In heading No. 38.06, in subheading No. 38.06.20, for the entry in column (3), the following entry shall be substituted, namely :—

"Salts of rosin, of resin adds or of derivatives of rosin or resin adds, other than salts of rosin adducts";

(iv) in heading No.38.22, for the entry in column (3), the following entry shall be substituted, namely:—

"DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING AND PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING NO.30.02 OR 30.06";

(26) in Chapter 39,—

In NOTE 2,—

for clause (d), the following clause shall be substituted, namely:—

"(d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12";

clauses (g) to (v) shall be renumbered as clauses (h) to (w) respectively and before clause (h) as so renumbered, the following clause shall be inserted, namely:—

"(g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);"

(U) In NOTE 4, the following NOTE shall be substituted, namely:—

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

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 blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this NOTE, constituent comonomer units of polymers falling in the same heading shall be taken together.

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

For the SUBHEADING NOTE, the following SUBHEADING NOTE shall be substituted, namely:—

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

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

The designation in a subheading 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 05% or more by weight of the total polymer content.

(2) The copolymers named in subheading Nos. 3901.30, 3003.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

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

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

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

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

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

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

(27) in Chapter 41, in heading No. 41.04, in subheading No. 4104.31, for the entry in column (3), the following entry shall be substituted, namely:—

"-Full grains and full grain splits";

(28) In Chapter 42, for NOTE 2, the following NOTE shall be substituted, namely:—

"2. (A) In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

(b) Articles of plaiting materials (heading No. 46.02).

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

(29) in Chapter 43,—

(I) in NOTE 1, for the word "hair", the words "hair or wool" shall be substituted;

(W) in NOTE 2, in clause (b), for the word "hair", the words "hair or wool" shall be substituted;

(30) In Chapter 44,—

(i) In NOTE 1, for clause (b), the following clause shall be substituted, namely:—

"(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 No. 14.01);";

(ii) for NOTE 6, the following NOTE shall be substituted, namely:—

"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.";

(IB) after NOTE 6, the following SUBHEADING NOTE shall be inserted, namely:—

"SUBHEADING NOTE

For the purpose of subheading Nos 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, Androba, Anigre, Avodire. Azobe, Balau, Balsa, Bosse clair. Bosse foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbula Ipe, Irako, Jaboty, Jalutong, Jekuti, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba*, Mahogany, Makore, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Nlangon, Nyatoh, Jbeche. Okoume, Onzabih. Orey, Ovengkol, Ozigo, Padauk. Paldao, Palissandre de Guatemala, Palissandre de Rio, Palissandre de Rose, Pau Marfiri, Pulai, Punah, Ramm. Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira. Suren, Teak, Tlama, Tola, Viro, White Lauan, White Meranti. White Seraya, Yellow Meranti',

(iv) in heading No 44 15,—

fa) for the entry in column (3), the following entry shall be substituted, namely—

" 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",

(b) in subheading No 4415 20, for the entry in column (3), the following entry shall be substituted, namely —

" -Pallets, box pallets and other load boards, pallet collars",

far; In Chapter 46, in NOTE 1, for the words and brackets "strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark.", the words and brackets "strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves),*" shall be substituted,

(32) in SECTION X, in the title, for the words "WASTE AND SCRAP OF PAPER OR PAPERBOARD", the words and brackets "RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD" shall be substituted,

(33) in Chapter 47,—

f) in the title, for the words "Waste and Scrap of paper or Paperboard", the words and brackets "Recovered (waste and scrap) paper or paper/board" shall be substituted,

(ii) in heading No 47 06, for the entry in column (3), the following entry shall be substituted, namely —

" PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL"

(m) in heading No 47 07,—

faj) for the entry in column (3) the following entry shall be substituted, namely —

"RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD"

(b) in subheading- No 4707 10, for the entry in column (3), the following entry shall be substituted, namely —

"- Unbleached Kraft paper or paperboard or corrugated paper or paperboard",

(c) in subheading No 4707 20, in column (3). for the words "Of other paper, the words "Other paper" shall be substituted,

(d) in subheading No 4707 30, in column (3), for the words "Of paper", the word "Paper" shall be substituted,

(34) in Chapter 48,—

(i) In NOTE 1. clauses (f) to (o) shall be renumbered as clauses (g) to (p) respectively and before clause (g) as so renumbered, the following clause shall be inserted, namely —

"(f) Paper impregnated with diagnostic or laboratory reagents (heading No 38 22),";

(n) In NOTE 2, the words "for example, by coating or impregnation", shall be omitted,

f) for NOTE 3, the following NOTE shall be substituted, namely —

"3 In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemo-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m²*,

(iv) in NOTE 4, ~

(a) the brackets and sign "(*)", wherever they occur, shall be omitted,

(b) the footnote shall be omitted,

(c) in clauses (d) and (e), for the figures and letters "2.5 kPa / g / m²" the figure and letters "2.5 kPa / m² / g" shall be substituted,

(v) for NOTE 6, the following NOTE shall be substituted, namely —

"6 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 heading Nos 48 01 to 48 11 are to be classified under that one of such headings which occurs last in numerical order in this Schedule",

(vi) existing NOTE 7 shall be renumbered as NOTE 7(A) and after NOTE 7(A) as so renumbered, the following NOTE shall be inserted, namely —

"7(B) Heading Nos 48 03 and 48 09 apply only to paper, cellulose wadding and webs of cellulose fibres

(a) in strips or rolls of a width exceeding 36cm, or

(b) in rectangular (including square) sheets with one side exceeding 36cm and the other side exceeding 15 cm in the unfolded state"

(vn) In SUBHEADING NOTE 2, in clause (a), for the figures "38". the figures and letters "3.7 kPa. m² / g" shall be substituted,

(viii) In SUBHEADING NOTE 3, for the figures and letters "20 kgf", the figures and word "196 newtons" shall be substituted;

(ix) in SUBHEADING NOTE 4. for the figures "15", the figures and letters "1,47kPa. m²/g" shall be substituted;

(x) In heading No. 48.03, for the entry In column (3), the following entry shall be substituted, namely:—

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";

(xi) In heading No.48.05, for the entry In column (3), the following entry shall be substituted, namely ;—

"OTHER UNCOATED PAPER AND PAPERBOARD. IN ROLLS OR SHEETS. NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 2 TO THIS CHAPTER";

(xii) in heading No. 48.08, for the entry In column (3). the following entry shall be substituted, namely :—

"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 No.48.03";

(xiii) In heading No. 48.09, for the entry in column (3), the following entry shall be substituted, namely :—

"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";

(xiv) in heading No. 48.11, for the entry in column (3), the following entry shall be substituted, namely :—

"PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING No. 48.03, 48.09 OR 48.10";

(xv) in heading No. 48.18, for the entry in column (3), the following entry shall be substituted, namely :—

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, TABLECLOTHES, 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";

(xvi) in heading No. 48.23, subheading No. 4823.30 and the entries relating thereto shall be omitted;

(35) in SECTION XI,—

(i) in NOTE 1.—

(a) for clause (&), the following clause shall be substituted, namely:—

"(6) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandage 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 No. 33.06";

(b) in clause (a), the word "or" occurring at the end shall be omitted;

(c) after clause (f) the following clauses shall be inserted, namely:—

"Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or

(v) Articles of Chapter 97.";

(H) in NOTE 5, for clause (b), the following clause shall be substituted, namely :—

"(b) Dressed for use as sewing thread; and";

(iii) In NOTE 7, for clause (f), the following clause shall be substituted, namely :—

"(f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.";

(h) for NOTE 8, the following NOTE shall be substituted, namely :—

"8. For the purposes of Chapters 50 to 60 :

M 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.";

(v) In NOTE 13, the following shall be Inserted at the end, namely:—

"For the purposes of this Note, the expression "textile garments" means garments of heading Nos. 61.01 to 61.14 and heading Nos. 62.01 to 62.11.";

(vi) in SUBHEADING NOTE 2, In clause (B), for sub- clause (c), the following sub- clause shall be substituted, namely:—

"(c) in the case of embroidery of heading No. 58.10 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.";

(36) In Chapter 52, for SUBHEADING NOTE, the following SUBHEADING NOTE shall be substituted, namely :—

"For the purposes of subheading Nos. 5200.42 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.";

(37) in Chapter 58, in heading No. 58.04, for the entry in column (3), the following entry shall be substituted, namely :—

"TULLES AND OTHER NET FABRICS. NOT INCLUDING WOVEN. KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADING No. 60.02";

(38) in Chapter 59,—

(i) in NOTE 4, for clauses (c) and (d), the following clause shall be substituted, namely :—

"(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 No. 58.11.";

(ii) in NOTE 7, In clause (a), for sub-clause (i), the following sub-clause shall be substituted, namely :—

"(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)";

(iii) in heading No. 59.10. for the entry in column (3), the following entry shall be substituted, namely :—

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";

(iv) In heading No. 59.11, In subheading No. 5911.10, for the entry in column (3), the following entry shall be substituted, namely:—

"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)";

(39) in Chapter 61,—

(i) in NOTE 3, for clause (a), the following clause shall be substituted, namely :—

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

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

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

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

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

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

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

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

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

(II) NOTES 5 to 9 shall be renumbered as NOTES 6 to 10 respectively and before NOTE 6 as so renumbered, the following NOTE shall be Inserted, namely :—

"5. Heading No. 61.09 does not cover garment* with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.";

(iii) In heading No. 61.16, In subheading No. 6116.10, for the entry In column (3), the following entry shall be substituted, namely:—

"-Impregnated, coated or covered with plastics or rubber";

(40) In Chapter 62, in NOTE 3, for clause (a), the following clause shall be substituted, namely :—

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

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

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

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

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

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

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

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

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

(41) In Chapter 64, —

(i) In NOTE 1, —

ft) for clause (a), the following clause shall be substituted, namely :—

"(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) clauses (b) to (a) shall be renumbered as clauses (c) to (f) respectively and before clause (c) as so renumbered, the following clause shall be Inserted, namely :—

"(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);" ;

(70) for NOTES 2 and 3, the following NOTES shall be substituted, namely :—

"2. For the purposes of heading No. 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

3. For the purposes of this Chapter:

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

(b) the term "leather" refers to the goods of heading Nos. 41.04 to 41.09.";

(III) In SUBHEADING NOTE,—

(a) in opening sentence, for the figures "6402.11" and "6403.11", for the figures "6402.12" and "6403.12" shall respectively be substituted;

(b) for clause (b), the following clause shall be substituted, namely:—

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

(42) In Chapter 66, —

(i) in heading No. 68.10, subheading No. 6810.20 and the entries relating thereto shall be omitted ;

(ii) in heading No. 68.15, for the entry In column (3), the following entry shall be substituted, namely :—

"ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRE AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED";

(43) In Chapter 69,—

(i) in NOTE 2, clauses (b) to (l) shall be renumbered as clauses (c) to (m) respectively, and before clause (w) as so renumbered, the following clause shall be inserted, namely :—

"(h) Articles of heading No. 68.04;";

(ii) in heading No. 69.03, in subheading No. 6903.10, for the entry in column (3), the following entry shall be substituted, namely :—

"-Containing by weight more than 50% of graphite or other carbon or of a mixture of these products";

(44) in Chapter 70.—

(i) In NOTE 2, for clause (c), the following clause shall be substituted, namely :—

"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.¹;

(ii) In heading No. 70.03, for the entry in column (3), the following entry shall be substituted, namely :—

"CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED";

(iii) in heading No. 70.04, for the entry in column (3), the following entry shall be substituted, namely :—

"DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED";

(iv) in heading No. 70.05,—

(a) for the entry in column (3), the following entry shall be substituted, namely :—

"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";

(b) in subheading No. 7005.10, for the entry in column (3), the following entry shall be substituted, namely :—

"-Non-wired glass, having an absorbent, reflecting or non-reflecting layer";

(45) in Chapter 71.—

(i) In NOTE 3,—

(a) clauses (d) to (o) shall be renumbered as clauses (f) to (p) respectively and before clause (a) as so renumbered, the following clause shall be inserted, namely :—

"(d) Supported catalysts (heading No. 38.15);";

(f) for clause (e) as so renumbered, the following clause shall be substituted, namely :—

"(e) Articles of heading No. 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;";

(ii) NOTES 8, 9 and 10 shall be renumbered as NOTES 9, 10 and 11 respectively and before NOTE 9 as so renumbered, the following NOTE shall be inserted, namely :—

"8. Subject to Note 1 (a), to Section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of this Schedule.";

(iii) In NOTE 11 as so renumbered, for the word and figure "NOTE 8", the word and figure "NOTE 9" shall be substituted ;

(iv) in heading No. 71.01, in column (3), the word "UNGRADED" shall be omitted ;

(v) in heading No. 71.12, for the entry in column (3), the following entry shall be substituted, namely :—

"WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL";

(46) In SECTION XV,—

(i) NOTES 3 to 6 shall be renumbered as NOTES 5 to 8 respectively and before NOTE 5 as so renumbered, the following NOTES shall be inserted, namely :—

"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

(ii) in NOTE 6 as so renumbered and in claim (b) of NOTE 7 as so renumbered, for the word and figure "NOTE 3", the word and figure "NOTE 5" shall be substituted ;

(47) In Chapter 72,—

(i) in NOTE 1, for clauses (l) and (m), the following clauses shall be substituted, namely:—

'(l) Bars and rods, hot-rolled. In irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel. These products may :

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.;

(II) in SUBHEADING NOTE 1, for clause («). the following clause shall be substituted, namely :—

'(») 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." ;

(48) In Chapter 73, in heading No. 73.05, for the entry in column (3), the following entry shall be substituted, namely :—

"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";

(49) in Chapter 75, after the NOTE,—

(I) for the words "SUBHEADING NOTE", the words "SUBHEADING NOTES" shall be substituted ;

(II) if existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE 1 thereof, and after SUBHEADING NOTE 1, as so numbered, the following SUBHEADING NOTE shall be inserted, namely :—

*2 Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading No. 7506.10, 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.;

(50) in Chapter 76, after the NOTE,—

0 for the words "SUBHEADING NOTE", the words "SUBHEADING NOTES" shall be substituted ;

(II) if existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE 1 thereof, and after SUBHEADING NOTE 1 as so numbered, the following SUBHEADING NOTE shall be inserted, namely :—

1 Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading No. 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 6 mm.;

(51) in Chapter 82, in heading No. 82.00, in column (3), the words -SINTERED METAL CARBIDES OR" shall be omitted.

(52) In SECTION XVI,—

(I) in NOTE 1, in clause (to), for the words and figures "of heading No. 96.03", the brackets, words and figures "(heading No. 96.03)" shall be substituted;

0? in NOTE 2,—

(a) in clause (a) for the brackets, words and figures "(other than heading Nos. 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48)", the brackets, words and figures "(other than heading Nos. 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48)" shall be substituted ;

(b) in clause (b), for the words "of that kind", the words and figures "of that kind or in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate" shall be substituted;

(c) for clause (c), the following clause shall be substituted, namely:—

"(c) All other parts are to be classified in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading No. 84.85 or 85.48.";

(S3) in Chapter 84,—

(Jin) NOTE 1. for clause (b), the following clause shall be substituted, namely :—

"(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);";

(H) NOTE 2, the following shall be inserted at the end, namely —

"Heading No. 64.24 does not cover:

Ink-jet printing machines (heading No.84.43 or 84 71)";

(Hi) for NOTE 4, the following NOTE shall be substituted, namely —

"4. Heading No. 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres).

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines)",

(iv) In NOTE 5, for clause (B) and the portion beginning with the words "Heading No." and ending with the words "in residual headings", the following clauses shall be substituted, namely:—

"(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 No. 84 71

(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 No.84.71.

(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.";

(v) after NOTE 7, the following NOTE shall be inserted, namely :—

"8. For the purposes of heading No.84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm.x 100 mm. x 45 mm,";

(vi) after NOTE 8, as so inserted,—

(a) for the words "SUBHEADING NOTE", the words "SUBHEADING NOTES" shall be substituted ;

(b) existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE 2 thereof and before SUBHEADING NOTE 2 as so numbered, the following SUBHEADING NOTE shall be inserted, namely :—

"1. For the purposes of Subheading No.8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in NOTE 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer)" ,

(VII) in heading No.84.22,—

(a) for the entry in column (3), the following entry shall be substituted, namely :—

"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"

(b) in subheading No 8422.30, for the entry in column (3), the following entry shall be substituted, namely —

"-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";

(c) in subheading No 8422 40, for the entry in column (3), the following entry shall be substituted, namely —

"-Other packing or wrapping machinery (including heat-shrink wrapping machinery)",

(viii) in heading No. 84.43, for the entry in column (3), the following entry shall be substituted, namely —

"PRINTING MACHINERY, INCLUDING INK JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING NO 84 71, MACHINES FOR USES ANCILLARY TO PRINTING",

(ix) in heading No. 84.58, for the entry in column (3), the following entry shall be substituted, namely —

"LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL";

(x) In heading No. 84.59, (or the entry in column (3), the following entry shall be substituted, namely :—

"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 NO. 84.58";

(xi) In heading No. 84.60, in column (3), the words "SINTERED METAL CARBIDES" shall be omitted ;

(xii) in heading No. 84.61, in column (3), the words "SINTERED METAL CARBIDES" shall be omitted ;

(xiii) in heading No. 84.63, in column (3), the words "SINTERED METAL CARBIDES" shall be omitted ;

(xiv) in heading No. 84.67, for the entry in column (3), the following entry shall be substituted, namely:—

"TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR";

(xv) in heading No. 84.70,—

fa; for the entry in column (3), the following entry shall be substituted, namely :—

"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";

(b) In subheading No. 8470.10, in column (3), for the words "external source of power", the words "external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions" shall be substituted ;

(xvi) in heading No. 84.83,—

(a) in column (3), for the words "BALL SCREWS", the words "BALL OR ROLLER SCREWS" shall be substituted ;

(b) In subheading No. 8483.40, in column (3), for the words "ball screws", the words "ball or roller screws" shall be substituted;

(xvii) in heading No. 84.84, in column (3), for the words "SIMILAR PACKINGS", the words "SIMILAR PACKINGS; MECHANICAL SEALS" shall be substituted;

(54) in Chapter 85,—

(i) in NOTE 4, for the portion beginning with the words "The term" and ending with the words "connecting elements", the following shall be substituted, namely :—

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

01) after NOTE 6, the following NOTE and SUBHEADING NOTE shall be inserted, namely :—

"7. For the purposes of heading No. 85.48, "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.

SUBHEADING NOTE

Subheading Nos. 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.;

(III) In heading No. 85.10, for the entry in column (3), the following entry shall be substituted, namely:—

"SHAVERS, HAIR CUPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR* ;

(iv) In heading No. 85.15, in column (3), for the words "SINTERED METAL CARBIDES", the word "CERMETS" shall be substituted;

(v) in heading No. 85.22, for the entry in column (3), the following entry shall be substituted, namely :—

"PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING No. 85.19 TO 85.2 V,

(vi) in heading No. 85.25, for the entry in column (3), the following entry shall be substituted, namely :—

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" ;

(vii) in heading No. 85.37, for the entry in column (3), the following entry shall be substituted, namely :—

"BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING No. 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 30, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING No. 85.17";

55, u 55 m ON XVII, for NOTE 4, the following NOTE shall be substituted, namely :—

"4. For the purposes of this Section ;

fa; 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.";

(56) In Chapter 87, in NOTE 2, the following paragraph shall be inserted, namely :—

"Machines and working tools designed for fitting to tractors of heading No. 87.01 as Interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.";

(57) in Chapter 88.—

(i) after the title of the Chapter, the following shall be inserted, namely :—

'SUBHEADINGNOTE

For the purposes of subheading Nos. 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.";

(ii) In heading No. 88.02, for the entry in column (3), the following entry shall be substituted, namely:—

"OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES), SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES";

(iii) in heading No. 88.04, for the entry in column (3), the following entry shall be substituted, namely :—

"PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THEREOF";

(58) In Chapter 90, —

(i) In NOTE 1. in clause (h), for the words, brackets and figures "sound heads (heading No. 85.22);", the words, brackets and figures "sound heads (heading No. 85.22); still image video camera and other video camera recorders (heading No. 85.25);" shall be substituted;

(B) In heading No. 90.10, in column (3), for the words "APPARATUS FOR THE PROJECTION", the words "APPARATUS FOR THE PROJECTION OR DRAWING" shall be substituted ;

(iii) In heading No. 90.25, subheading No. 9025.20 and the entries relating thereto shall be omitted ;

(59) in Chapter 91, —

(i) In heading No. 91.01, —

(a) in the portion occurring immediately after heading No. 91.01, in column (3), for the words "*- Wrist-watches, battery or accumulator powered, whether or not incorporating a stop - watch facility*", the following words shall be substituted, namely :—

'-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:';

(b) In subheading No. 9101.91, for the entry in column (3), the following entry shall be substituted, namely:—

"-- Electrically operated";

(ii) in heading No. 91.02, —

(a) In the portion occurring immediately after heading No. 91.02, in column (3), for the words "*-Wrist - watches, battery or accumulator powered, whether or not incorporating a stop - watch facility:'*" the following words shall be substituted, namely:—

"-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:";

(b) in subheading No. 9102.91, for the entry in column (3), the following entry shall be substituted, namely:—

"--Electrically operated";

(Hi) In heading No. 91.03, in subheading No. 9103.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Electrically operated";

(iv) in heading No. 91.05, —

(a) in subheading No. 9105.11, for the entry in column (3), the following entry shall be substituted, namely ~

"—Electrically operated";

(b) In subheading No. 9105.21, for the entry in column (3), the following entry shall be substituted, namely:—

"--Electrically operated";

(ic) in subheading No. 9105.91, for the entry in column (3), the following entry shall be substituted, namely:—

"-Electrically operated";

(v) in heading No. 91.08, in the portion occurring immediately after heading No. 91.08, in column (3), for the words *"-Battery or accumulator powered:"*, the following words shall be substituted, namely:—

"-Electrically operated:";

(vi) in heading No. 91.09, in the portion occurring immediately after heading No. 91.09, in column (3), for the words *"-Battery or accumulator powered:"*, the following words shall be substituted, namely:—

"-Electrically operated.:";

(60) in Chapter 92, in heading No. 92.06 in column (3), for the word "MARACCAS", the word "MARACAS" shall be substituted;

(61) in Chapter 95, in NOTE 1, for clause (m), the following clause shall be substituted, namely:—

"(m) Pumps for liquids (heading No. 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading No. 84.21), electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);"

(62) in Chapter 96, in heading No. 96.14, subheading No. 96.14.10 and the entries relating thereto shall be omitted;

(63) in Chapter 97, for NOTE 3, the following NOTE shall be substituted, namely:—

"3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists."

PART II

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
d)	(2)	O)	(4)	(5)

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 1, for heading No. 01.05, subheading Nos. 0105.11, 0105.19, 0105.91 and 0105.99 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"01.05		LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES <i>GALLUS DOMESTICUS</i> , DUCKS, GEESE, TURKEYS AND GUINEA FOWLS		
		- <i>Weighing not more than 185 g:</i>		
	0105.11	• Fowls of the species <i>Gallus domesticus</i>	50%	..
	0105.12	• - Turkeys	50%	..
	0105.19	* - Other	50%	..
		- Other:		
	0105.92	- - Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g	50%	..
	0105.93	- - Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g	50%	..
	0105.99	-- Other	50%	..";

(2) in Chapter 2, for heading No. 02.07, subheading Nos. 0207.10, 0207.21, 0207.22, 0207.23, 0207.31, 0207.39, 0207.41, 0207.42, 0207.43 and 0207.50 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"02.07		MEAT, AND EDIBLE OFFAL, OF THE POULTRY OF HEADING No 01.05, FRESH, CHILLED OR FROZEN		
		- <i>Of fowls of the species <i>Gallus domesticus</i>:</i>		
	0207.11	- • Not cut in pieces, fresh or chilled	10%	..
	0207.12	- - Not cut in pieces, frozen	10%	..
	0207.13	- - Cuts and offal, fresh or chilled	10%	..
	0207.14	- - Cuts and offal, frozen	10%	..
		- <i>Of turkeys:</i>		
	0207.24	- - Not cut in pieces, fresh or chilled	10%	..
	0207.25	- - Not cut in pieces, frozen	10%	..
	0207.26	- - Cuts and offal, fresh or chilled	10%	..
	0207.27	- - Cuts and offal, frozen	10%	..

1	2	3	4	5
		- <i>Of ducks, geese or guinea fowls:</i>		
	0207.32	- - Not cut in pieces, fresh or chilled	10%	..
	0207.33	- - Not cut in pieces, frozen	10%	..
	0207.34	- - Fatty livers, fresh or chilled	10%	..
	0207.35	- - Other, fresh or chilled	10%	..
	0207.36	- - Other, frozen	10%	..

(3) in Chapter 4, for heading Nr» 04.05 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"04.05		BUTTER AND OTHER FATS AND aLS DERIVED FROM MILK; DAIRY SPREADS		
	0405.10	- Butter	40%	..
	0405.20	- Dairy spreads	40%	..
	0405.90	- Other	40%	..";

(4) in Chapter 6, in heading No. 06.02, after subheading No. 0602.40 and the entries relating thereto, for the word "-Other" and subheading Nos. 0602.91 and 0602.99 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

"0602.90	- Other	10%	..";
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(5) in Chapter 8,—

(i) in heading No. 08.01, for subheading Nos. 0801.10, 0801.20 and 0801.30 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

	- <i>Coconuts:</i>		
0801.11	- - Desiccated	50%	40%
0801.19	- - Other	50%	40%
	- <i>Brazil nuts:</i>		
0801.21	- - In shell	50%	40%
0801.22	- - Shelled	50%	40%
	- <i>Cashew nuts:</i>		
0801.31	- - In shell	50%	40%
0801.32	- - Shelled	50%	40%";

(ii) in heading No. 08.07, for subheading No. 0807.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

	- <i>Melons (including watermelons):</i>		
0807.11	- - Watermelons	50%	40%
0807.19	- - Other	50%	40%";

(Si) in heading No. 08.10, after subheading No. 0810.40 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

"0810.50	- Kiwifruit	50%	40%";
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(6) in Chapter 9, in heading No. 09.01, for subheading No*.. 0901.30 and 0901.40 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

"0901.90	- Other	10%	10% less 13 paise perkg";
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(7) in Chapter 14, in heading No. 14.02, after subheading No.1402.10 and the entries relating thereto, for the word "-Other" and subheading Nos. 1402.91 and 1402.99 and the entries relating thereto, the following subheading and entries shall be substituted, namely —

"1402.90	- Other	10%	..";
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(8) in Chapter 15, for heading No. 15.20, subheading Nos. 1520.10 and 1520.90 and the entries relating thereto, the following heading and entries shall be substituted, namely.—

"15.20	1520.00	GLYCEROL CRUDE; GLYCEROL WATERS	50%	..";
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(9) in Chapter 16, In heading No. 16.02, after subheading No. 1602.31 and the entries relating the; and entries shall be Inserted, namely.—

"1602.32	- - Of fowls of tha species <i>Gallus domesticus</i>	5
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(10) in Chapter 17, In heading No. 17.02, for subheading No.1702.10 and the entries relating thereto, *- 'ollowing subheadings and entries shall be substituted, namely:—

1702.11	<ul style="list-style-type: none"> - <i>Lactose and lactose syrup:</i> - - Containing by weight 99% or more lactose, expressed as anhydrous lactose calculated on the dry matter 	25%
1702.19	<ul style="list-style-type: none"> - - Other 	25%

(11) In Chapter 19, In heading No. 19.04, after subheading No. 1904.10 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

"1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereal..	50%
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(12) in Chapter 21, in heading No. 21.01, for subheading No.2101.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

	••	<i>Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</i>	
2101.11	- -	Extracts, essences and concentrates	30%
2101.12	• -	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	50%

(13) in Chapter 22, In heading No. 22.08, after subheading No. 2208.50 and the a - 3 relating thereto, the foil- and entries shall be Inserted, namely:—

"2208.60	-	Vodka	29r	owing sub'
2208.70	-	Liqueurs and cordials	?'	

(14) In Chapter 23, In heading No. 23.06, after subheading No. 2306.60 and "gantries relating* and entries shall be inserted, namely:—

"2306.70 Of maize (corn) germ

(15) in Chapter 25.—

(i) *ior* heading No.25.03, subheading Nos. 2503.10 and 2503.90 and -hi en' entries shall be substituted, namely:—

"25.03	2503.00	SULPHUR OF ALL KINDS, OTHER THAN LIMED SULPHUR, PRECIPITATE ¹ AND COLLOIDAL SULPHUR	retail; thereto, the following
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(il)m heading No.25.13, after subheading No. 2513.19 and the entry "natural garnet and other natural abrasives:" and subheading N' following subheading and entries shall be substituted, namely

"2513.20 Emery, natural cor'
garnet and oth'r'

(16) in Chapter 28,—

(i) In heading No. 28.41, for subheading No. 2841.60 be substituted, namely,—

2841.61 - - Manganlt
 - - Potass lf y the following subhar

1	2	3	4	5
28.48	2848.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED. EXCLUDING FERROPHOSPHORUS	50%	.. »

(77) in Chapter 29,—

(i) for subheading No. 29.03, for subheading No. 2903.40 and the entries relating thereto, the following subheadings and entries shall be inserted, namely:—

	-	<i>Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:</i>		
2903.41	--	Trichlorofluoromethane	50%	..
2903.42	--	Dichlorodifluoromethane	50%	..
2903.43	--	Trichlorotrifluoroethanes	50%	..
2903.44	--	Dichlorotetrafluoroethanes and chloropentafluoroethane	50%	..
2903.45	- •	Other derivatives perhalogenated only with fluorine and chlorine	50%	..
2903.46	--	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	50%	..
2903.47	--	Other perhalogenated derivatives	50%	.. »
2903.49	- •	Other	50%	.. 1

(ii) in heading No. 29.05, after subheading No. 2905.44 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

"2905.45	--	Glycerol	50%	.. »
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(i) in heading No. 29.14,—

(a) for subheading No. 2914.30 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

	-	<i>Aromatic ketones without other oxygen function:</i>		
2914.31	--	Phenylacetone (1-phenylpropan-2-one)	50%	..
2914.39	--	Other	50%	.. »

After subheading No. 2914.30 as substituted by subheading Nos. 2914.31 and 2914.39, for the words "*Ketone-alcohols and ketone-aldehydes*:" and subheading Nos. 2914.41 and 2914.49 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

"2914.40	-	Ketone-alcohols and ketone-aldehydes	50%	.. »
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(iv) in heading No. 29.16, for subheading No. 2916.33 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

2916.34	--	Phenylacetic acid and its salts	50%	..
2916.35	--	Esters of phenylacetic acid	50%	.. »

(v) in heading No. 29.22, after subheading No. 2922.42 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

"2922.43	- •	Aspirin and its salt	50%	.. »
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(vi) in heading No. 29.24, after subheading No. 2924.21 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

"2924.22	--	2-Acetamidobenzoic acid	50%	.. »
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1	2	3	4	5
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(vii) In heading No. 29.32, for subheading No. 2932.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

	"- <i>Other:</i>		
2932.91	-- Isosafrole	50%	..
2932.92	-• 1-(1,3-Benzodioxol-5-yl)propan-2-one	50%	..
2932.93	-- Piperonal	50%	..
2832.94	-- Safrole	50%	..
2932.99	-- Other	50%	..;

(viii) In heading No. 29.33, after subheading No. 2933.31 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

"2933.32	-- Piperidine and its salts	50%	.. ^m ;
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(ix) In heading No. 29.39,—

(a) for subheading No. 2939.40 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

	"- <i>Ephedrine and its salts :</i>		
2939.41	-- Ephedrine and its salts	50%	40%
2939.42	-- Pseudoephedrine (INN) and its salts	50%	40%
2939.49	-- Other	50%	40% ¹ ;

(b) for subheading No. 2939.60 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

	"- <i>Alkaloids of rye ergot and their derivatives; salts thereof:</i>		
2939.61	-• Ergometrine (INN) and its salts	50%	..
2939.62	-- Ergotamine (INN) and its salts	50%	..
2939.63	-- Lysergic acid and its salts	50%	..
2939.69	-- Other	50%	.. ⁿ ;

(18) In Chapter 30, in heading No. 30.02, after subheading No. 3002.20 and the entries relating thereto, for the words "• Vaccines for veterinary medicine" and subheading Nos. 3002.31 and 3002.39 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

"3002.30	- Vaccines for veterinary medicine	50%	40% ¹ ;
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(19) In Chapter 32, in heading No. 32.06, for subheading No. 3206.10 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

	"- <i>Pigments and preparations based on titanium dioxide:</i>		
3206.11	-- Containing 80% or more by weight of titanium dioxide calculated on the dry weight	50%	..
3206.19	-- Other	50%	.. ⁿ ;

(20) In Chapter 33, for heading No. 33.06, subheading Nos. 3306.10 and 3306.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"33.06	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES		
3306.10	- Dentifrices	50%	..
3306.20	- Yarn used to clean between the teeth (dental floss)	50%	.. ^{**}
3306.90	- Other	60%	.. ¹ ;

(21) In Chapter 35, in heading No. 35.02, for subheading Nos. 3502.10 and 3502.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

	"- <i>Egg albumin:</i>		
3502.11	-- Dried	50%	..
3502.19	-- Other	50%	..
3502.20	-• Milk albumin, including concentrates of two or more whey proteins	50%	..
3502.00	- Other	50%	.. ⁿ ;

(22) in Chapter 38, for heading No. 38.23, subheading No. 3823.10, 3823.20, 3823.30, 3823.40, 3823.50, 3823.60 and 3823.90 and the entries relating thereto, the following headings, subheadings and entries shall be substituted, namely:—

"38.23	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS			
	-	Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11	--	Stearic acid	50%	..
3823.12	--	Oleic acid	50%	..
3823.13	--	Tall oil fatty acids	50%	..
3823.19	--	Other	50%	..
3823.70	-	Industrial fatty alcohols	50%	..
38.24	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALUMINUM INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALUMINUM INDUSTRIES. NOT ELSEWHERE SPECIFIED OR INCLUDED			
3824.10	-	Prepared binders for foundry moulds or cores	50%	..
3824.20	-	Naphthenic acids, their water-insoluble salts and their esters	50%	..
3824.30	-	Non-agglomerated metal carbides mixed together or with metallic binders	50%	..
3824.40	-	Prepared additives for cements, mortars or concrete	50%	..
3824.50	-	Non-refractory mortars and concretes	50%	..
3824.60	-	Sorbents other than that of subheading No. 2905.44	50%	..
	-	Mixtures containing perhalogenated derivatives of acyclic hydrocarbon* containing two or more different halogens:		
3824.71	••	Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	50%	..
3824.70	--	Other	50%	..
3824.90	-	Other	50%	..

(23) in Chapter 39, for heading No. 39.05, subheading Nos. 3905.11, 3905.19, 3905.20 and 3905.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"39.05	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS. IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS			
	-	Polyvinyl acetate:		
3905.12	--	In aqueous dispersion	50%	..
3905.19	--	Other	50%	..
	-	Vinyl acetate copolymers:		
3905.21	--	In aqueous dispersion	50%	..
3905.29	--	Other	50%	..
3905.30	-	Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	50%	..
	-	Other:		
3905.91	--	Copolymers	50%	..
3905.99	--	Other	50%	..

(24) in Chapter 40, for heading No. 40.10, subheading Nos. 4010.10, 4010.91 and 4010.99 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

1	2	3	4	5
"40.10		CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER		
		- <i>Conveyor belts or belting :</i>		
4010.11	--	Reinforced only with metal	50%	..
4010.12	••	Reinforced only with textile materials	50%	..
4010.13	--	Reinforced only with plastics	50%	..
4010.19	••	Other	50%	..
		- <i>Transmission belts or belting:</i>		
	--	Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm	50%	..
4010.21	--	Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm	50%	..
4010.22	--	Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	50%	..
4010.23	--	Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	50%	..
4010.24	--	Other	50%	..;

(25)ⁱⁿ Chapter 44,—

H In heading No. 44.03, after subheading No. 4403.20 and the entries relating thereto, for the words "*Other, of the following tropical woods*", subheading Nos. 4403.31, 4403.32, 4403.33, 4403.34 and 4403.35 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

	*-	<i>Other, of tropical wood specified in Subheading Note 1 to this Chapter:</i>		
4403.41	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	25%	..
4403.49	--	Other	25%	..;

(it) In heading No. 44.07, after subheading No. 4407.10 and the entries relating thereto, for the words "*Of the following tropical woods*" and subheading Nos. 4407.21, 4407.22 and 4407.23 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

		<i>"Of tropical wood specified in Subheading Note 1 to this Chapter:</i>		
4407.24	--	Virola, Mahogany (<i>Swietenia</i> spp.), Imbula and Balsa	50%	..
4407.25	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	50%	..
4407.26	••	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	50%	..
4407.29	--	Other	50%	..;

(iii) in heading No. 44.08, for subheading No. 4408.20 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

		<i>"Of tropical wood specified in Subheading Note 1 to this Chapter:</i>		
4408.31	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	50%	..
4408.39	--	Other	50%	..;

(iv) in heading No. 44.10, for subheading No. 4410.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

		<i>"Of wood:</i>		
4410.11	--	Waferboard, including oriented strand board	50%	..
4410.19	--	Other	50%	..;

1	2	3	4	5
Mfor heading No. 44.12, subheading Nos. 4412.11,4412.12,4412.19,4412.21,4412.29,4412.91 and 4412.99 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—				
"44.12	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 Subheading Note 1 to this Chapter	50%	..	
4412.14	•- Other, with at least one outer ply of non-coniferous wood	50%	..	
4412.19	-- Other	50%	..	
	- Other, with at least one outer ply of non-coniferous wood:			
4412.22	•- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	50%	..	
4412.23	-- Other, containing at least one layer of particle board	50%	..	
4412.29	-- Other	50%	..	
	- Other:			
4412.92	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	50%	..	
4412.93	- - Other, containing at least one layer of particle board	50%	..	
4412.99	-- Other	50%	..	H ₁

(£6) in Chapter 47, in heading No. 47.06, after subheading No. 4706.10 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

-4706.20	- Pulps of fibres derived from recovered (waste and scrap) paper or paper board	40%	N ₁
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(27) In Chapter 46, in heading No. 48.07, after subheading 4807.10 and the entries relating thereto, for the word "Other" and subheading Nos. 4807.91 and 4807.99 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

"4807.90	- Other	50%	N ₁
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(28) In Chapter 52, in heading No. 52.05,—

(1) for subheading No. 5205.25 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

"5205.26	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	50%	..
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)	50%	..
5205.28	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	50%	H ₁

(4) for subheading No. 5205.45 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

-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)	50%	..
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1	2	3	4	5
	5205.47	-- Measuring per Bingle yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	50%	..
	5205.48	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	50%	.. [*]

(29) in Chapter 54, In heading No. 54.07, for subheading No. 5407.60 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

	•- Other woven fabrics, containing 35% or more by weight of polyester filaments:		
5407.61	-- Containing 85% or more by weight of non-textured polyester filaments	50%	..
5407.69	-- Other	50%	.. ^H

(30) In Chapter 56, for heading No. 56.03 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"56.03 NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED

	•- Of man-made filaments:		
5603.11	-- Weighing not more than 25 g/m2	50%	..
5603.12	•- Weighing more than 25 g/m2 but not more than 70 g/m2	50%	..
5603.13	-- Weighing more than 70 g/m2 but not more than 150 g/m2	50%	..
5603.14	-- Weighing more than 150 g/m2	50%	..
	- Other:		
5603.91	•- Weighing not more than 25 g/m2	50%	..
5603.92	-- Weighing more than 25 g/m2 but not more than 70 g/m2	50%	..
5603.93	- • Weighing more than 70 g/m2 but not more than 150 g/m2	60%	..
5603.94	-- Weighing more than 150 g/m2	50%	.. ^H

(31) in Chapter 63, in heading No. 63.05. after subheading No. 6305.20 and the entries relating thereto, for the words '*Of man-made textile materials*' and subheading Nos. 6305.31 and 6305.39 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

	•- Of man-made textile materials:		
6305.32	-- Flexible intermediate bulk containers	50%	..
6305.33	- Other, of polyethylene or polypropylene strip or the like	50%	..
6305.39	-- Other	50%	.. ^H

(32) In Chapter 64,—

(4 in heading No. 64.02, for subheading No. 6402.11 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

"6402.12	•- Ski-boots, cross-country ski footwear and snowboard boots	50%	..
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(j) In heading No. 64.03, for subheading No. 6403.11 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

"6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots	50%	..
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(33) In heading No. 69.09, after subheading No. 6909.11 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

-6*09.12	•- Articles having a hardness equivalent to 9 or more on the Mohr scale	50%	.. ^m
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1	2	3	4	5
(34) in heading No. 70.03, for subheading No. 7003.11 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—				

"7003.12	- - Coloured throughout the mass (body- tinted), opacified, flashed or having an absorbent reflecting or non-reflecting layer	50%	..
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(35) In heading No. 70.04, for subheading No. 7004.10 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

"7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	50%	..
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(36) In heading No. 70.10, for subheading No. 7010.90 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

"7010.20	- Stoppers, lids and other closures	50%	..
	- <i>Other, of a capacity:</i>		
7010.91	- - Exceeding 1 l	50%	..
7010.92	- - Exceeding 0.33 l but not exceeding 1 l	50%	..
7010.93	- - Exceeding 0.15 l but not exceeding 0.33 l	50%	..
7010.94	- • Not exceeding 0.15 l	50%	..

(37) for heading No. 70.19, Subheading NOB. 7019.10, 7019.20, 7019.31, 7019.32, 7019.39 and 7019.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"70.19	GLASS FIBRES (INCLUDING GLASS-WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)		
	- <i>Slivers, rovings, yarn and chopped strands:</i>		
7019.11	- - Chopped strands, of a length of not more than 50 mm	50%	..
7019.12	- - Rovings	50%	..
7019.19	- - Other	50%	..
	- <i>Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :</i>		
7019.31	- - Mats	50%	..
7019.32	- - Thin sheets (voiles)	50%	..
7019.39	- - Other	50%	..
7019.40	- Woven fabrics of rovings	50%	..
	- <i>Other woven fabrics:</i>		
7019.51	- • Of a width not exceeding 30 cm	50%	..
7019.52.	- • Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 13G tex	50%	..
7019.59	- - Other	50%	..
7019.90	- Other	50%	..

(38) in Chapter 72,—

(4) In heading No. 72.01, for subheading Nos. 7201.30 and 7201.40 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

"7201.50	- Alloy pig iron; spiegeleisen	50%	..
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(tf) for heading No. 72.08, subheading Nos. 7208.11, 7208.12, 7208.13, 7208.14, 7208.21, 7208.22, 7208.23, 7208.24, 7208.31, 7208.32, 7208.33, 7208.34, 7208.35, 7208.41, 7208.42, 7208.43, 7208.44, 7208.45 and 7208.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

•72.08	FLAT ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED NOT CLAD, PLATED OR COATED		
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1	2	3	4	5
7208.10	-	In colls, not further worked than hot-rolled, with patterns in relief	50%	..
	-	Other, in coils, not further worked than hot-rolled, pickled:		
7208.25	--	Of a thickness of 4.75 mm or more	50%	..
7208.26	•-	Of a thickness Of 3 mm or more but less than 4.75 mm	50%	..
7208.27	- *	Of a thickness of less than 3 mm	50%	..
	-	Other, in coils, not further worked than hot-rolled:		
7208.36	--	Of a thickness exceeding 10 mm	50%	..
7208.37	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	50%	..
7208.38	--	Of a thickness of 3 mm or more but less than 4.75 mm	50%	..
7208.39	--	Of a thickness of less than 3 mm	50%	..
7208.40	-	Not In colls, not further worked than hot-rolled, with patterns in relief	50%	..
	-	Other, not in coils, not further worked than hot-tolled:		
7208.51	--	Of a thickness exceeding 10 mm	50%	..
7208.52	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	50%	..
7208.53	--	Of a thickness of 3 mm or more but less than 4.75 mm	50%	..
7208.54	•-	Of a thickness of less than 3 mm	50%	..
7208.90	-	Other	50%	..;

(fit) for heading No. 72.09, subheading Nos. 7209.11, 7209.12, 7209.13, 7209.14, 7209.21, 7209.22, 7209.23, 7209.24, 7209.31, 7209.32, 7209.33, 7209.34, 7209.41, 7209.42, 7209.43, 7209.44 and 7209.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"72.09	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL. OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED). NOT CLAD. PLATED OR COATED			
	-	In coils, not further worked than cold-rolled (cold-reduced):		
7209.15	--	Of a thickness of 3 mm or more	50%	..
7209.16	•-	Of a thickness exceeding 1 mm but less than 3 mm	50%	..
7209.17	--	Of a thickness of 0.5 mm or more but not exceeding 1 mm	50%	..
7209.18	--	Of a thickness of less than 0.5 mm	50%	..
	-	Not in coils, not further worked than cold-rolled, (cold-reduced):		
7209.25	•-	Of a thickness of 3 mm or more	50%	..
7209.26	••	Of a thickness exceeding 1 mm but less than 3 mm	50%	..
7209.27	•-	Of a thickness of 0.5 mm or more but not exceeding 1 mm	50%	..
7209.28	--	Of a thickness of less than 0.5 mm	50%	..
7209.90	-	Other	50%	..;

(iv) for heading No. 72.10. subheading Nos. 7210.11, 7210.12, 7210.20, 7210.31, 7210.39, 7210.41, 7210.49, 7210.50, 7210.60, 7210.70 and 7210.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"72.10	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE. CLAD, PLATED OR COATED			
	-	Plated or coated with tin :		
7210.11	•-	Of a thickness of 0.5 mm or more	50%	..
7210.12	--	Of a thickness of less than 0.5 mm	50%	..
7210.20	-	Plated or coated with lead, Including terne-plate	50%	..
7210.30	-	Electrolytically plated or coated with zinc	50%	..

1	2	3	4	5
		- <i>Otherwise plated or coated with zinc:</i>		
	7210.41	-- Corrugated	50%	..
	7210.49	-- Other	50%	..
	7210.50	• Plated or coated with chromium oxides or with chromium and chromium oxides	50%	•
		• <i>Plated or coated with aluminium:</i>		
	7210.61	-- Plated or coated with aluminium-zinc alloys	50%	..
	7210.69	-- Other	50%	..
	7210.70	• Painted, varnished or coated with plastics	50%	..
	7210.90	- Other	50%	..

(v) for heading No. 72.11, subheading Nos. 7211.11, 7211.12, 7211.19, 7211.21, 7211.22, 7211.29, 7211.30, 7211.41, 7211.49 and 7211.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"72.11	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED			
	-	<i>Not farther worked than hot-rolled:</i>		
	7211.13	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	50%	•
	7211.14	-- Other, of a thickness of 4.75 mm or more	50%	..
	7211.19	• Other	50%	..
		- <i>Not further worked than cold-rolled (cold-reduced):</i>		
	7211.23	• Containing by weight less than 0.25% of carbon	50%	..
	7211.29	-- Other	50%	..
	7211.90	- Other	50%	•

(vi) for heading No. 72.12, subheading Nos. 7212.10, 7212.21, 7212.29, 7212.30, 7212.40, 7212.50 and 7212.60 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"72.12	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED			
	7212.10	- Plated or coated with tin	50%	..
	7212.20	• Electrolytically plated or coated with zinc	50%	..
	7212.30	- Otherwise plated or coated with zinc	50%	..
	7212.40	- Painted, varnished or coated with plastics	50%	..
	7212.50	- Otherwise plated or coated	50%	..
	7212.60	• Clad	50%	•

(vii) for heading No. 72.13, subheading Nos. 7213.10, 7213.20, 7213.31, 7213.39, 7213.41, 7213.49 and 7213.50 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"72.13	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL			
	7213.10	• Containing indentations, ribs, grooves or other deformations produced during the rolling process	50%	..
	7213.20	- Other, of free-cutting steel	50%	..
		- <i>Other,</i>		
	7213.91	-- Of circular cross-section measuring less than 14 mm in diameter	50%	..
	7213.99	-- Other	50%	..

(viii) in heading No. 72.14, for subheading Nos. 7214.10, 7214.20, 7214.30, 7214.40, 7214.50 and 7214.60 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

"7214.10	- Forged	50%	..
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process* or twisted after rolling	50%	..

1	2	3	4	5
	7214.30	- Other, of free-cutting steel	50%	..
		- <i>Other:</i>		
	7214.91	-- Of rectangular (other than square) cross-section	50%	..
	7214.99	-- Other	50%	.. j

(lx) for heading No. 72.15, subheading Nos. 7215.10, 7215.20, 7215.30, 7215.40 and 7215.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"72.15 OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL

7215.10	- Of free-cutting steel, not further worked than cold-formed or cold- finished	50%	..
7215.50	- Other, not further worked than cold- formed or cold-finished	50%	..
7215.90	- Other	50%	..

(x) In heading No.72.16,—

(a) for subheading No.7216.60 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

	- <i>Angles, shapes and sections, not further worked than cold-formed or cold-finished :</i>		
7216.61	• - Obtained from flat-rolled products	50%	..
7216.69	-- Other	50%	..

(b) for subheading No. 7216.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

	- <i>Other:</i>		
7216.91	-- Cold-formed or cold-finished from flat-rolled products	50%	..
7216.99	-- Other	50%	..

M for heading No. 72.17, subheading Nos. 7217.11, 7217.12, 7217.13, 7217.19, 7217.21, 7217.22, 7217.23, 7217.29, 7217.31, 7217.32, 7217.33 and 7217.39 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"72.17 WIRE OF IRON OR NON-ALLOY STEEL

7217.10	- Not plated or coated, whether or not polished	50%	..
7217.20	- Plated or coated with zinc	50%	..
7217.30	- Plated or coated with other base metals	50%	..
7217.90	- Other	50%	..

(xli) In heading No.72.18, for subheading No.7218.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

	- <i>Other:</i>		
7218.91	-- Of rectangular (other than square) cross-section	50%	..
7218.99	-- Other	50%	..

(xiii) In heading No.72.22, for subheading No.7222.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

	- <i>Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:</i>		
7222.11	-- Of circular cross-section	50%	..
7222.19	-- Other	50%	..

(*M in heading No.72.25,—

(a) for subheading No. 7225.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

1	2	3	4	5
		• <i>Of silicon-electrical steel:</i>		
	7225.11	-- Grain-oriented	50%	..
	7225.19	-- Other	50%	..

(b) for subheading No. 7225.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

		• <i>Other:</i>		
	7225.91	-- Electrolytically plated or coated with zinc	50%	..
	7225.92	-- Otherwise plated or coated with zinc	50%	..
	7225.99	-- Other	50%	..

(*i) in heading No.72.26,—

(a) for subheading No. 7226.10 and the ontries relating thereto, the following subheadings and entries shall be substituted, namely:—

		• <i>Of silicon-electrical steel:</i>		
	7226.11	-- Grain-oriented	50%	..
	7226.19	-- Other	50%	..

(b) after subheading No. 7226.92 and the entries relating thereto, the following subheadings and entries shall be inserted, namely:—

	"7226.93	-- Electrolytically plated or coated with zinc	50%	..
	7226.94	-- Otherwise plated or coated with zinc	50%	..

(39) In Chapter 73,—

(j) In heading No. 73.04, for subheading No. 7304.20 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

		• <i>Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :</i>		
	7304.21	-- Drill pipe	50%	..
	7304.29	-- Other	50%	..

(//) for heading No. 73.14, subheading Nos. 7314.11, 7314.19, 7314.20, 7314.30, 7314.41, 7314.42, 7314.49 and 7314.50 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"73.14		CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL		
		- <i>Woven cloth:</i>		
	7314.12	-- Endless bands for machinery, of stainless steel	50%	..
	7314.13	-- Other endless bands for machinery	50%	..
	7314.14	-- Other woven cloth, of stainless steel	50%	..
	7314.19	-- Other	50%	..
	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 cm ² or more	50%	..
		• <i>Other grill, netting and fencing, welded at the intersection :</i>		
	7314.31	-- Plated or coated with zinc	50%	..
	7314.39	-- Other	50%	..
		• <i>Other cloth, grill, netting and fencing :</i>		
	7314.41	-- Plated or coated with zinc	50%	..
	7314.42	-- Coated with plastics	50%	..
	7314.49	-- Other	50%	..
	7314.50	• Expanded metal	50%	..

(40) in Chapter 74,—

(i) in heading No. 74.14, for subheading No. 7414.10 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

"7414.20	- Cloth	50%	..
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1	2	3	4	5
(it) in heading No. 74.18, for subheading No. 7418.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely—				

		"- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :		
7418.11	- -	Pot scourers and scouring or polishing pads, gloves and the like	50%	-
7418.19	- -	Other	50%	m. 11 f

(41) in Chapter 75, for heading No. 75.08 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"75.08		OTHER ARTICLES OF NICKEL		
7508.10	-	Cloth, grill and netting, of nickel wire	30%	..
7508.90	-	Other	30%	H. .. 1

(42) In Chapter 76, —

(4) In heading No. 76.15, for subheading No. 7615.10 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

		"- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7615.11	- -	Pot scourers and scouring or polishing pads, gloves and the like	40%	..
7615.19	- -	Other	40%	- 1

(it) in heading No. 76.16, for subheading No. 7616.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

		"- Other:		
7616.91	- -	Cloth, grill, netting and fencing, of aluminium wire	40%	..
7616.99	- -	Other	40%	11 f

(43) in Chapter 79, for heading No. 79.07, subheading Nos. 7907.10 and 7907.90 and the entries relating thereto, the following heading and entries shall be substituted, namely :—

"79.07	7907.00	OTHER ARTICLES OF ZINC	50%	.. 1
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(44) in Chapter 80, for heading No. 80.05, subheading Nos. 8005.10 and 8005.20 and the entries relating thereto, the following heading and entries shall be substituted, namely :—

"80.05	8005.00	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	50%	.. 1
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(45) In Chapter 82.—

(1) in heading No. 82.02, for subheading No. 8202.32 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

-8202.39	- -	Other, Including parts	30%	w. .. 1
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(it) In heading No. 82.07, for subheading Nos. 8207.11 and 8207.12 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

•8207.13	- -	With working part of cermets	30%	..
8207.19	- -	Other, Including parts	30%	.. 1

1	2	3	4	5
(M) in heading No. 82.11, after subheading No. 8211.94 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—				

"8211.95	-- Handles of base metal	30%	..";
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(46) in Chapter"84,—

(i for heading No. 84.00, subheading Nos. 8406.11, 8406.19 and 8406.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"84.06	STEAM TURBINES AND OTHER VAPOUR TURBINES		
8406.10	- Turbines for marine propulsion	50%	..
	- Other turbines:		
8406.81	-- Of an output exceeding 40 MW	50%	..
8406.82	-- Of an output not exceeding 40 MW	50%	..
8406.90	- Parts	50%	..";

(i) in heading No.84.15, after subheading No.8415.10 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

"8415.20	- Of a kind used for persons, in motor vehicles	50%	..";
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(M) in heading No.84.43, for subheading No. 8443.50 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

	"- Other printing machinery:		
8443.51	-- Ink-jet printing machines	50%	..
8443.59	-- Other	50%	..";

(n) in heading No. 84.56. for subheading No. 8456.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

	"- Other:		
8456.91	-- For dry-etching patterns on semi-conductor materials	50%	..
8456.99	-- Other	50%	..";

(v) for heading No. 84.69, subheading Nos. 8469.10, 8469.21, 8469.29, 8469.31 and 8469.39 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"84.69	TYPEWRITERS OTHER THAN PRINTERS OF HEADING NO.84.71; WORD-PROCESSING MACHINES		
	- Automatic typewriters and word- processing machines:		
8469.11	-- Word-processing machines	50%	..
8469.12	- Automatic typewriters	50%	..
8469.20	- Other typewriters, electric	50%	..
8469.30	- Other typewriters, non-electric	50%	..";

(vh for heading No. 84.71, subheading Nos. 8471.10,8471.20,8471.91,8471.92,8471.93 and 8471.99 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

"84.71	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED		
8471.10	- Analogue or hybrid automatic data processing machines	50%	..
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	50%	..
	- Other digital automatic data processing machines:		

1	2	3	4	5
8471.41	--	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	50%	..
8471.49	--	Other, presented in the form of systems	50%	..
8471.50	-	Digital processing units other than those of subheadings 8471.41 and 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	50%	..
8471.60	-	Input or output units, whether or not containing storage units in the same housing	50%	..
8471.70	-	Storage units	50%	..
8471.80	-	Other units of automatic data processing machines	50%	..
8471.90	-	Other	50%	..

(vii) In heading No. 84.73, after subheading No. 8473.40 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

"8473.50	-	Parts and accessories equally suitable for use with machines of two or more of the heading Nos. 84.69 to 84.72	50%	.. 1
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(viii) in heading No. 84.75, (or subheading No. 8475.20 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

	-	<i>Machines for manufacturing or hot working glass or glassware:</i>		
8475.21	--	Machines for making optical fibres and preforms thereof	50%	..
8475.29	--	Other	50%	..

(ix) for heading No. 84.76, subheading Nos. 8476.11, 8476.19 and 8476.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"84.76		AUTOMATIC GOODS - VENDING MACHINES (FOR EXAMPLE POSTAGE STAMPS, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY CHANGING MACHINES		
	-	<i>Automatic beverage-vending machines:</i>		
8476.21	--	Incorporating heating or refrigerating devices	50%	..
8476.29	--	Other	50%	..
	-	<i>Other machines:</i>		
8476.81	--	Incorporating heating or refrigerating devices	50%	..
8476.89	--	Other	50%	..
8476.90	-	Parts	50%	..

(x) In heading No. 84.79, after subheading No. 8479.40 and the entries relating thereto, the following subheadings and entries shall be inserted, namely :—

"8479.50	-	Industrial robots, not elsewhere specified or included	50%	..
8479.60	-	Evaporative air coolers	50%	..

(xi) after subheading No. 8484.10 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

"8484.20	-	Mechanical seals	50%	..
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(47) in Chapter 85,—

(J) in heading No. 85.02, for subheading No. 8502.30 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

	-	<i>Other generating sets :</i>		
8502.31	--	Wind-powered	50%	..
850a39	--	Other	50%	..

1	2	3	4	5
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(H) for heading No. 85.06, subheading Nos. 8506.11, 8506.12, 8506.13, 8506.19, 8506.20 and 8506.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"85.06	PRIMARY CELLS AND PRIMARY BATTERIES			
8506.10	- Manganese dioxide	50%	..	
8506.30	- Mercuric oxide	50%	..	
8506.40	- Silver oxide	50%	..	
8506.50	- Lithium	50%	..	
8506.60	- Air-zinc	50%	..	
8506.80	- Other	50%	..	
8506.90	- Parts	50%	..	

(HI) in heading No. 85.10, after subheading No. 8510.20 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

"8510.30	- Hair-removing appliances	50%	..*	
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(iv) for heading No. 85.17, subheading Nos. 8517.10, 8517.20, 8517.30, 8517.40, 8517.81, 8517.82 and 8517.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"85.17	ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDING LINE TELEPHONE SETS WITH CORDLESS HANDSETS AND TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS; VIDEOPHONES			
8517.11	-- <i>Telephone sets; videophones:</i> Line telephone sets with cordless handsets	50%	..	
8517.19	-- Other	50%	..	
8517.21	-- <i>Facsimile machines and teleprinters:</i> Facsimile machines	50%	..	
8517.22	-- Teleprinters	50%	..	
8517.30	-- Telephonic or telegraphic switching apparatus	50%	..	
8517.50	-- Other apparatus, for carrier-current line systems or for digital line systems	50%	..	
8517.80	-- Other apparatus	50%	..	
8517.90	-- Parts	50%	..	

(v) in heading No. 85.19, for subheading No. 8519.91 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

"8519.92	-- Pocket-size cassette-players	50%	..	
8519.93	-- Other, cassette-type	50%	..	

(w) in heading No. 85.20, for subheading No. 8520.31 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

"8520.32	-- Digital audio type	50%	..	
8520.33	-- Other, cassette-type	50%	..	

(vii) in heading No. 85.23, after subheading No. 8523.20 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

"8523.30	- Cards incorporating a magnetic stripe	50%	..	
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Mih in heading No. 85.24, after subheading No. 8524.10 and the entries relating thereto, for the words "Magnetic" s.ubheSng Nos. 8524.21, 8524.22, 8524.23 and 8524.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

8524.31	-- <i>Discs for laser reading systems:</i> For reproducing phenomena other than sound or image	50%	..	
8524.32	-- For reproducing sound only	50%	..	
8524.39	— Other	50%	..	
8524.40	- Magnetic tapes for reproducing phenomena other than sound or image	50%	..	
8524.51	-- <i>Other magnetic tapes:</i> Of a width not exceeding 4 mm	50%	..	
8524.52	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	50%	..	
8524.53	-- Of a width exceeding 6.5 mm	50%	..	
8524.60	- Cards incorporating a magnetic stripe	50%	..	

1	2	3	4	5
		• <i>Other:</i>		
	8524.91	-- For reproducing phenomena other than sound or image	50%	..
	8524.99	-- Other	50%	..

(x) in heading No. 85.25, after subheading No. 8525.30 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

"8525.40	• Still image video cameras and other video camera recorders	50%	..
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(x) in heading No.85.27, for subheading No. 8527.11 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

"8527.12	-- Pocket-size radio cassette-players	50%	..
8527.13	-- Other apparatus combined with sound recording or reproducing apparatus	50%	..

(xi) for heading No.85.28, subheading Nos. 8528.10 and 8528.20 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"85.28	RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS; VIDEO MONITORS AND VIDEO PROJECTORS		
	• <i>Recaption apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</i>		
8528.12	• Colour	50%	..
8528.13	-- Black and white or other monochrome	50%	..
	• <i>Video monitors;</i>		
8528.21	• Colour	50%	..
8528.22	-- Black and white or other monochrome	50%	..
8528.30	• Video projectors	50%	..

(x/) in heading No.85.39, -

(a) after subheading No. 8539.31 and the entries relating thereto, the following subheading and entries shall be Inserted, namely:—

"8539.32	* - Mercury or sodium vapour lamps; metal halide lamps	50%	..
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(6) for subheading No.8539.40 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

	• <i>Ultra-violet or infra-red lamps; fire-lamps:</i>		
8539.41	-- Arc-lamps	50%	..
8539.49	-- Other	50%	..

(x7) for heading No.85.40, subheading Nos. 8540.11, 8540.12, 8540.20, 8540.30, 8540.41, 8540.42, 8540.49, 8540.81, 8540.89,8540.91 and 8540.99 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"85.40	THERMIONIC, COLD CATHODE OR PHOTO CATHODE VALVES AND TUBES (FOR EXAMPLE VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES. MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES)		
	• <i>Cathode-ray television picture tubes, including video monitor cathode ray tubes:</i>		
8540.11	-- Colour	50%	..
8540.12	-- Black and white or other monochrome	50%	..
8540.20	• Television camera tubes; image converters and Intensifies; other photocathode tubes	50%	..
8540.40	• Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	50%	..
8540.50	• Data/graphic display tubes, black and white or other monochrome	50%	..

1	2	3	A	5
8540.60	-	Other cathode-ray tubes	50%	..
	•	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, cardnotrons), excluding grid-controlled tubes :		
8540.71	--	Magnetrons	50%	..
8540.72	--	Klystrons	50%	.
8540.79	--	Other	50%	..
	•	Other valves and tubes:		
8540.81	--	Receiver or amplifier valves and tubes	50%	.
8540.89	--	Other	50%	.
	•	Parts :		
8540.91	--	Of cathode-ray tubes	50%	..
8540.99	--	Other	50%	..

(xty for heading No. 85.42, subheading Nos. 8542.11,8542.19,8542.20,8542.80 and 8542.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"85.42		ELECTRONIC INTEGRATED CIRCUITS AND MICROASSEMBLIES		
	•	Monolithic digital integrated circuits:		
8542.12	--	Cards Incorporating an electronic Integrated circuit ("smart" cards)	50%	..
8542.13	•	Metal oxide semiconductors (MOS technology)	50%	..
8542.14	--	Circuits obtained by bipolar technology	50%	..
8542.19	--	Other, Including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	50%	..
8542.30	•	Othermonollthic integrated circuits	50%	..
8542.40	•	Hybrid Integrated circuits	50%	..
8542.50	•	Electronic mlcroassemblies	50%	..
8542.90	•	Parts	50%	..

(JTV) for heading No. 85.43, subheading Nos. 8543.10,8543.20,8543.30,8543.80 and 8543.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"85.43		ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS. NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	•	Particle accelerators:		
8543.11	--	Ion Implanters for doping semiconductor materials;	50%	..
8543.19	--	Other	50%	..
8543.20	•	Signal generators	50%	..
8543.30	•	Machines and apparatus for electroplating, electrolysis or electrophoresis	50%	..
8543.40	•	Electric fence energisers	50%	•
	•	Other machines and apparatus:		
8543.81	--	Proximity cards and tags	50%	..
8543.89	--	Other	50%	..
8543.90	•	Parts	50%	..

(xvtj for heading No. 85.48 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

"85.48		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		
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1	2	3	4	5
	8548 10	- Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators	50%	.
	8548 90	- Other	50%	" ,

(48) In Chapter 88, in heading No 88 02, for subheading No 8802 50 and the entries relating thereto, the following subheading and entries shall be substituted, namely —

"8802 60	-	Spacecraft (Including satellites) and suborbital and spacecraft launch vehicles	50%	" ,
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(49) In Chapter 90,—

(J in heading No 90 07, after subheading No 9007 19 and the entries relating thereto, for the word "-Projectors ", subheading Nos 9007 21 and 9007 29 and the entries relating thereto, the following entry shall be substituted, namely:—

"9007 20	-	Projectors	50%	" ,
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(*) In heading No 90 10, for subheading Nos 9010 20 and 9010 30 and the entries relating thereto, the following subheadings and entries shall be substituted, namely —

	•	<i>Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials</i>		
9010 41	--	Direct write-on-wafer apparatus	50%	
9010.42	--	Step and repeat aligners	50%	.
9010.49	--	Other	50%	
9010 50	-	Other apparatus and equipment for "photographic (including cinematographic) laboratories, negatoscopes	50%	.
9010 60	-	Projection screens	50%	" ,

*

(/) In heading No 90 18, after subheading No 9018 11 and the entries relating thereto, the following subheadings and entries shall be inserted, namely —

"9018 12	--	Ultrasonic scanning apparatus	40%	
9018 13	--	Magnetic resonance imaging apparatus	40%	
9018 14	--	Scintigraphic apparatus	40%	" ,

(h) in heading No 90 22, for subheading No 9022 11 and the entries relating thereto, the following subheadings and entries shall be substituted, namely —

"9022 12	--	Computed tomography apparatus	40%	
9022 13	--	Other, for dental uses	40%	
9022 14	--	Other, for medical, surgical or veterinary uses	40%	" ,

(^ In heading No 90 30. after subheading No 9030 40 and the entries relating thereto, for the words "-Other instruments and apparatus", subheading Nos 9030 81 and 9030 89 and the entries relating thereto, the following subheadings and entries shall be substituted, namely —

	'-	<i>Other instruments and apparatus</i>		
9030 82	--	For measuring or checking semiconductor wafers or devices	50%	
9030 B3	--	Other, with a recording device	50%	
9030 89	--	Other	50%	" ,

(w) in heading No 90 31, for subheading No 9031 40 and the entries relating thereto, the following subheadings and entries shall be substituted, namely —

"- *Other optical instruments and appliances*

9031 41	--	For inspecting semiconductor wafers or devices or for inspecting photo-masks or reticles used in manufacturing semiconductor devices	50%	
0031 49	-	Other	50%	" ,

THE FOURTH SCHEDULE

(S»» section 80)

PART I

In the Schedule to the Central Excise Tariff Act,—

(1) In Chapter 4, —

(J) In sub-heading Nos. 0401.13, 0402.10 and 0403.10, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted;

(4) In sub-heading No. 0401.14, for the entry in column (4), the entry "10%" shall be substituted;

(K) In Chapter 11, in sub-heading No. 1102.00 and 1104.00, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted;

(3) In Chapter 14, in sub-heading No. 1401.00, for the entry in column (4), the entry "Nil" shall be substituted;

(4) in Chapter 15,—

(J) in sub-heading No. 1504.00, for the entry in column (4), the entry "Rs. 1,500 per tonne" shall be substituted;

(9) In sub-heading No. 1505.00, for the entry in column (4), the entry "Nil" shall be substituted;

(AT) in sub-heading No. 1508.90, for the entry in column (4), the entry "Rs. 1,500 per tonne" shall be substituted;

(5) In Chapter 17, in sub-heading No. 1704.10, for the entry in column (4), the entry "20%" shall be substituted;

(6) In Chapter 18, for the entry in column (4) occurring against all the sub-heading Nos., the entry "20%" shall be substituted;

(7) In Chapter 19, in sub-heading Nos. 1901.19 and 1901.90, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(5) in Chapter 21,—

(j) for NOTE 3, the following NOTE shall be substituted, namely:—

'3. In this Chapter, "Pan Masala" means any preparation containing betel nuts and 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 and menthol.'

With NOTES 4 and 5 shall be renumbered as NOTES 8 and 9 respectively and before NOTE 8 as so renumbered, the following NOTES shall be inserted, namely:—

'4. In this Chapter "Betel nut powder 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 and menthol.'

5. Sub-heading No. 2108.10, *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.

6. For the purpose of sub-heading No. 2108.20, 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, kewra but not including aerated preparations.

7. In relation to products of heading Nos. 21.06, 21.07 and 21.08, labelling or re-labelling 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".

(//) In NOTE 9 as so renumbered, for the figures "21.07", the figures "21.08" shall be substituted;

(V) in sub-heading No. 2105.00, for the entry in column (4), the entry "10%" shall be substituted;

(9) in Chapter 22.—

With the existing NOTE, the following NOTES shall be substituted, namely:—

NOTES

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

2. In relation to natural or artificial mineral waters of heading Nos. 22.01 and 22.02, processes, such as filtration, purification or 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".

3. In this Chapter, "brand nama" 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.'¹

(¶) In sub-heading Nos. 2201.11, 2201.12, 2201.19, 2202.11, 2202.12, 2202.13, 2202.14 and 2202.19, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(iii) in sub-heading No. 2202.90, for the entry in column (4), the entry "10%" shall be substituted;

(10) in Chapter 24,—

(i) in NOTE 2, for the figures and word "24.02, 24.03 and 24.04", the figures and word "24.01, 24.02, 24.03 and 24.04" shall be substituted;

(S) in sub-heading No. 2401.00, for the entry in column (4), the entry "40%" shall be substituted;

(iii) in sub-heading Nos. 2404.41 and 2404.49, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(11) In Chapter 25,—

0 In sub-heading Nos. 2502.30 and 2502.50, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(J) In sub-heading No. 2503.00, for the entry in column (4), the entry "10%" shall be substituted;

(12) in Chapter 32,—

At the existing NOTES 3, 4, 5, 6 and 7, shall be renumbered as NOTES 4, 5, 6, 7 and 8 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely:—

"3. In relation to products of heading No. 32.06, labelling or re-labelling of containers and re-packing 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'.";

0 In sub-heading Nos. 3208.10, 3208.20, 3208.30, 3208.90, 3209.10, 3209.20 and 3209.90, for the entry in column (4), occurring against each of them, the entry "20%" shall be substituted;

(13) In Chapter 33,—

(i) In sub-heading Nos. 3301.00, 3302.10, 3302.90, 3303.00, 3305.10, 3306.00 and 3307.49, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(§) In sub-heading Nos. 3304.00, 3305.90, 3307.10, 3307.20, 3307.30 and 3307.90, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(14) in Chapter 39, for the entry in column (4) occurring against all the sub-heading Nos., the entry "25%" shall be substituted;

(15) In Chapter 40,—

(4) in sub-heading Nos. 4005.00, 4006.10, 4008.11, 4008.19, 4008.21, 4009.92, 4010.10 and 4010.90, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted;

(B) In sub-heading Nos. 4011.80 and 4011.91, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted;

(lit) In sub-heading No. 4016.11, for the entry in column (4), the entry "25%" shall be substituted;

(16) In Chapter 41, for the entry in column (4) occurring against sub-heading No. 4101.00, the entry "Nil" shall be substituted;

(17) In Chapter 42, for the entry in column (4) occurring against all the sub-heading Nos., the entry "25%" shall be substituted;

(lff) in Chapter 44, in sub-heading Nos. 4406.10, 4406.20, 4406.30, 4406.90, 4407.10 and 4407.90, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted;

(9) in Chapter 48,—

(i) in sub-heading No. 4811.30, for the entry in column (4), the entry "25%" shall be substituted;

(5) in sub-heading No. 4815.00, for the entry in column (4), the entry "20%" shall be substituted;

(iff) in sub-heading No. 4823.90, for the entry in column (4), the entry "25%" shall be substituted;

70) in Section XI,—

(j for NOTES 1 and 2, the following NOTES shall be substituted, namely :—

" 1. This Section does not cover:

- (a) Animal brush-making bristles or hair (Chapter 5); horsehair or horsehair waste (Chapter 5);
- (b) Human hair or articles of human hair (Chapter 5 or 67), except straining cloth of a kind commonly used in oil pressor or the like (heading No. 59.11);
- (c) Cotton hnters or other vegetable tmaterials of Chapter 14,
- (d) Asbestos of Chapter 25 or articles of asbestos or other products of Chapter 68;
- (0) Articles of Chapter 30 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);
- (f) Sensitised textiles of Chapter 37;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or atrip 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;
- % Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40,
- (c) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of Chapter 43,
- (4 Articles of textile materials of Chapter 42;
- (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;
- (a) Abrasive-coated textile material (Chapter 68) and also carbon fibres or articles of carbon fibres of Chapter 68,
- 70); (l) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chaptor
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
- (r) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).

2.(A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 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.

(5) For the purposes of the above rule

(a) Gimped horsehair yarn (heading No. 51.09) and metallised yarn (heading No. 56.05) 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;

(6) 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,

(d) 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.

{Q Th* provisions of paragraphs (A) and (0) above apply also to the yarns referred to in Notes 3, 4 and 12 below ",

(4 to NDTI 9, for the opening portion, the following shall be substituted, namely:—

•3. Forth* purpoaes of heading No*. 52.04, 54.01 and 56.08, 'sewing thread'¹ means multiple (folded) or cabled yarn",

(«) for NOTES 12.13 and 14. the following NOTE and SUBHEADING*NOTES shall be substituted, namely: —

'12. (A) For the purposes of this Section, and subject to the exceptions in paragraph (f) 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 18000 deniers;
 - (b) Of man-made fibres (Including yarn of two or more monofilaments of Chapter 54), measuring more than 9000 deniers;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1286 deniers or more; or
 - (ii) Not polished or glazed, measuring more than 18000 deniers;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 18000 deniers; or
 - (f) Reinforced with metal thread.
- (E) 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 No. 50.04, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 56.06.

SUBHEADING 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.

(p) 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

(A) Is of indeterminate colour ('grey yarn'), manufactured from garnetted 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 dolustering 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;

(if) consists of a mixture of unbleached and bleached fibres; or

(Jlf) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) COLOURED (DYED OR PRINTED) YARN

Yarn which:

(W) 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;

(B) 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;

(ijlf) is obtained from slivers or rovings which have been printed; or

(v) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

Th* above* definition* also apply, *mutatis mutandis*, to monofilament and to strip or the ilk* of Chapter 54.

(•) 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.

(j) BLEACHED WOVEN FABRIC

Woven fabric which:

U has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

\$ consists of bleached yarn; or

(H) consists of unbleached and bleached yarn,

(ff) DYED WOVEN FABRIC

Woven fabric which:

O 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

(1) 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);

(4) consists of unbleached or bleached yarn and coloured yarn; or

(Of) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

ffj) 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,

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 above for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.

(S) For the application of this rule:—

(I) where appropriate, only the part which determines the classification under rule 3 for the Interpretation of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) shall be taken into account;

(I) 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;

[S] in the case of embroidery of heading No. 58.05 only the ground fabrics shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.;

(27) In Chapter 51, —

(i) for NOTES 2 and 3, the following NOTES shall be substituted, namely:—

"2. In relation to products of heading Nos. 51.05, 51.06, 51.07, 51.08, 51.09, 51.10, 51.11 and 51.12 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 of heading Nos. 51.06, 51.07, 51.08 and 51.09, 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 of the said products into another form of such products shall amount to 'manufacture'.;

(4) In NOTE 4, for the words and figures "heading No. 51.07", the words and figures "heading Nos. 51.10, 51.11 and 51.12" shall be substituted;

(22) in Chapter 52, for the NOTES, the following NOTES shall be substituted, namely:—

NOTES

1. In relation to products of heading Nos. 52.04, 52.05 and 52.06, 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 of the said products into another form of such products shall amount to 'manufacture'.

2. In relation to products of heading Nos. 52.03, 52.04, 52.05, 52.06, 52.07, 52.08 and 52.09 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.

3. In relation to products of heading Nos. 52.07, 52.08 and 52.00, bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes shall amount to 'manufacture'.

(23) In Chapter 54, for the NOTES, the following NOTES shall be substituted, namely :—

"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, polyurethane 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 alginatet.

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. Heading Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

3. In relation to products of heading Nos. 54.01, 54.02, 54.03, 54.04 and 54.05, dyeing, printing, bleaching, mercerising, twisting, texturing, doubling, multiple-folding, cabling or 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 products shall amount to 'manufacture'.

4. For the purposes of heading Nos. 54.06 and 54.07, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other processes or any one or more of these processes shall amount to 'manufacture'.

(24) In Chapter 55, for the NOTES, the following NOTES shall be substituted, namely :—

'NOTES

1. For the purposes of heading Nos. 55.01 and 55.02, synthetic filament tow and artificial filament tow apply only to 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 metres;

(b) Twist less than 5 turns per metre;

(c) Measuring per filament less than 60 deniers;

(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 18,000 deniers.

Tow of a length not exceeding 2 metre is to be classified in heading No. 55.03 or 55.04.

2. In relation to products of heading Nos. 55.09 and 55.10, dyeing, printing, bleaching, mercerising, twisting, texturing, doubling, multiple-folding, cabling or 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 products shall amount to 'manufacture'.

3. In relation to products of heading Nos. 55.06, 55.07, 55.08, 55.09, 55.10, 55.11, 55.12, 55.13 and 55.14 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 products of heading Nos. 55.11, 55.12, 55.13 and 55.14, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other processes or any one or more of these processes shall amount to 'manufacture'.

(25) In Chapter 57, NOTE 3 shall be omitted;

(26) In Chapter 58,—

(i) in NOTE 4, for the word "knitted", the word "knotted" shall be substituted;

(ii) for NOTES 6 and 7, the following NOTES shall be substituted, namely:—

'6. For the purposes of heading No. 58.06, the expression "narrow woven fabrics" means:

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

ft Bias birxfng with folded edges, of a width when unfolded not exceeding 30 cm

Narrow wovwi fabric* with woven fringes are to be classified In heading No 58 08

7 In addition to the product, of heading No 58 09, this Chapter also include, articles made of metal thread and of a kind ueed in apparel as furnishing fabrics or for similar purposes

8 In relation to fabric, of this Chapter, bleaching, mercerising, dyeing, printing, water proofing. Shrink proofing, tentering, heat-setting, crease resistant, organdie processing or any other process or any one or more of these procea.es shall amount to 'manufacture',
<?7)InChapter59,—

t for NOTE 1. the following NOTE shall be substituted, namely —

'1 Except where the context otherwise require., for the purpose, of this Chapter tho exprewkxi 'textile fabric" applies only to the woven fabric of Chapter. 50 to 55 and heading No. 58 03 and 58 06. the braid, and ornamental tnmning. in the piece of heading No 59 08 and the knitted or crocheted fabnc of heading No 60 02',

ft In-NOTE 2,—

9 In clause (a), after sub-clause (f), the following sub-clause shall be Inserted, namely —

" IP)Textile products of heading No 58 10," ,

ft clause (4 shall be omitted,

(B) for NOTES 3.4 and 5, the following NOTES shall be substituted, namely -

*3 For the purpo.es of heading No 59 05, the expression textile wall covenngs¹ applies to products in roll., 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 ha. been treated on the back (Impregnated or coated to permit patting)

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No 48 14) or on a textile backing (generally heading No 59 07)

4 For the purposes of heading No 59 06, the expression 'rubberised textile fabrics' means

H Textile fabrics impregnated, coated, covered or laminated with rubber,

(J weighing not more than 1,500 g/m², or

9 weighing more than 1,500 g/m² and containing more than 50 per cent by weight of textile material.

p) Fabric made from yarn. Strip or the like, Impregnated, oated. covered or sheathed with rubber, of heading No 56 04.

ft Fabrios composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and

0 Plates, sheets or stnp, of oollular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement other than quilted textile products

5 Heading No 59 07 does not apply to

(9) Fabrics in which the Impregnation, coating or covering cannot be wen with the naked eye (usually Chapters 50 to 55,5B or 60), for the purpose of this provision, no account should be taken of any resulting change of colour,

p) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like),

Id Fabncs partially covered with flock, dust, powdered oork or the like and beannng designs resulting from these treatments, however, Imitation pile fabnc. remain classified in this heading.

If)) Fabrics finished with normal dressings having a basis of amylaceous or similar substances,

H Wood veneered on a baoking of textile fabrics (Chapter 44),

0 Natural or artificial abrasive powder or grain, on a baoking of textile fabrics (Chapter 68).

fc) Agglomerated or reconstituted mioa, on a backing of textile fabrics (Chapter 68), or

« Metal foil on backing of textile fabrics (Section XV) •.

IM in NOTE 6, for tho figures "59,08', the figures "59 10" shall be substituted,

M In NOTE 7,—

(D) in the opening Hne, for the figures "59 09". the figure. "59 11" shall bo substituted,

p) In clause (a), for the figure. »nd word "59 07 and 59 08", the figure, and word '59 08, 59 09 and 59 10 .hall be substituted,

tt In clause (ty, for the figures and word "59 07 and 69 08", the figures and word "59 08, 59 09 and 50 10" shall be substituted",

(36) In Chapter 60,—

4 for NOTE 1. the following NOTE shall be substituted, namely —

" 1, This Chapter does not cover

ft) Crochet lace of heading No 58 04,

p) UbeIs, badges or similar articles, knitted or crocheted, of heading No 58 07, or

(c) Knitted or crocheted fabrics, impregnated, coated, oovorsd or laminated of Chapter 59. However, knitted or

crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60 01. -;

(£) after NOTE 3, the following NOTE shall be inserted, namely :—

"4. In relation to products referred to in this Chapter, bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, tentering, heat-setting, crease-resistant, organdie processing or any other process or any one or more of these processes shall amount to 'manufacture'."

(29) in Chapter 68,—

if in sub-heading Nos. 6804.10, 6804.20, 6804.30 and 6804.90. for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted;

(If) in sub-heading No. 6807.00, for the entry in column (4), the entry "20%" shall be substituted;

(30) in Chapter 69,—

(In sub-heading Nos. 6905.00, 6906.90, 6907.00, 6908.10, 6909.10, 6909.20, 6909.30, 6909.90, 6910.00 and 6911.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(ii) in sub-heading No. 6906.10. for the entry in column (4), the entry "30%" shall be substituted;

(37) in Chapter 70, in sub-heading No. 7007.90, for the entry in column (4), the entry "20%" shall be substituted;

(32) in Section XV, after NOTE 6. the following NOTE shall be inserted, namely :—

"7. 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'."

(33) in Chapter 76, for the entry in column (4) occurring against all the sub-heading Nos. the entry "15%" shall be substituted;

(54) in Chapter 83, in sub-heading No. 8303.00. for the entry in column (4), the entry "20%" shall be substituted;

(35) in Section XV, in NOTE 1, in clause (•), for figures "59.08" and "59.09". the figures "59.10" and "59.11" shall respectively be substituted;

(36) in Chapter 84.—

(j) in sub-heading Nos. 8409.00, 8422.90, 8431.00, 8466.00, 8470.00, 8471.00, 8472.00, 8473.00, 8481.99, 8482.00, 8483.00, 8484.00, 8485.10 and 8485.90, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(j) in sub-heading Nos. 8414.10, 8414.91, 8415.00, 8418.00, 8419.00, 8476.11, 8476.91, 8481.10 and 8481.91. for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(lit) in sub-heading Nos. 8422.10, 8476.19 and 8476.99. for the entry in column (4), the entry 20% shall be substituted, (37) in Chapter 85,—

(j) in sub-heading Nos. 8503.00, 8508.00 and 8525.00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

W in sub-heading Nos. 8502.00, 8504.00 and 8535.00. for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted;

(lit) in sub-heading No. 8536.10. for the entry in column (4). the entry "40%" shall be substituted;

(ty) in sub-heading Nos. 8506.00, 8507.00, 8509.00, 8510.00, 8511.00, 8512.00, 8516.00, 8523.11, 8523.12, 8523.13, 8523.14, 8523.19, 8523.20, 8523.90, 8524.10, 8524.21, 8524.22, 8524.23, 8524.24, 8524.29, 8524.30, 8524.90, 8543.00, 8545.00, 8548.00 and 8548.00. for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

W in sub-heading No. 8544.00. for the entry in column (4), the entry "25%" shall be substituted;

(38) in Chapter 87. in sub-heading No. 8708.00 and 8714.00, for the entry in column (4). the entry "15%" shall be substituted;

(39) in Chapter 89. in sub-heading Nos. 8901.00, 8902.00, 8904.00, 8905.00 and 8906.00, for the entry in column (4), the entry "Nil" shall be substituted;

(40) in Chapter 90. in sub-heading Nos. 9032.11 and 9032.91, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(41) in Chapter 94, in sub-heading No. 9404.00. for the entry in column (4). the entry "25%" shall be substituted;

(42) in Chapter 96. in sub-heading No. 9605.10. for the entry in column (4), the entry "40%" shall be substituted.

PART II

| Heading No. | Sub-heading No. | Description of goods | Rate of duty |
|-------------|-----------------|----------------------|--------------|
| (0) | (2) | (3) | (4) |

In the Schedule to the Central Excise Tariff Act,—

(1) in Chapter 7, for heading No. 07.01 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|---|-------|
| "07.01 | 0701.00 | DRIED VEGETABLES, INCLUDING POTATOES, ONIONS AND MUSHROOMS, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED; DRIED LEGUMINOUS VEGETABLES, INCLUDING PEAS AND BEANS, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT | Nil"; |
|--------|---------|---|-------|

(2) in Chapter 8, for heading No. 08.01 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|---|-------|
| "08.01 | 0801.00 | EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS | Nil"; |
|--------|---------|---|-------|

(3) in Chapter 9, for heading Nos. 09.01, 09.02 and 09.03 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|--|-------|
| "09.01 | 0901.00 | COFFEE, WHETHER OR NOT CURED OR ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION | Nil |
| 09.02 | 0902.00 | TEA, INCLUDING TEA WASTE | Nil |
| 09.03 | 0903.00 | SPICES | Nil"; |

(4) In Chapter 11,—

(I) for heading No. 11.01 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|---|-------|
| "11.01 | 1101.00 | PRODUCTS OF THE MILLING INDUSTRY, INCLUDING FLOURS, GROATS, MEAL AND GRAINS OF CEREALS. AND FLOUR, MEAL OR FLAKES OF VEGETABLES | Nil"; |
|--------|---------|---|-------|

(J) for heading No. 11.03 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|----------|-------|
| "11.03 | 1103.00 | STARCHES | Nil"; |
|--------|---------|----------|-------|

(5) in Chapter 13, for heading No. 13.01 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|---|-------|
| "13.01 | 1301.00 | LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS | Nil"; |
|--------|---------|---|-------|

(6) In Chapter 15, for heading No. 15.03 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|---|-------|
| "15.03 | 1503.00 | FIXED VEGETABLE OILS, OTHER THAN THOSE OF HEADING NO. 15.02 | Nil"; |
|--------|---------|---|-------|

(7) in Chapter 16, for heading No. 16.01 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|--|-------|
| "16.01 | 1601.00 | PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, INCLUDING SAUSAGES AND SIMILAR PRODUCTS, EXTRACTS AND JUICES, PREPARED OR PRESERVED FISH AND CAVIER AND CAVIER SUBSTITUTES | Nil"; |
|--------|---------|--|-------|

(8) in Chapter 20, for heading No. 20.01 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|--|-------|
| "20.01 | 2001.00 | PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS, INCLUDING JAMS, FRUIT JELLIES, MALADES, FRUITOR-NUT PUREE AND FRUIT OR NUT PASTES, FRUIT JUICES AND VEGETABLE JUICES, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | Nil"; |
|--------|---------|--|-------|

(9) in Chapter 21,—

(I) for heading Nos. 21.06 and 21.07 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|------------------------------------|-------|
| "21.06 | 2106.00 | PAN MASALA | 50% |
| 21.07 | 2107.00 | BETEL NUT POWDER KNOWN AS "SUPARI" | 20%"; |

(ii) after heading No. 21.07 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|--------|---------|--|-----|
| "21.08 | | EDIBLE PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED | |
| | 2108.10 | Preparations for Lemonades or other Beverages intended for use in the manufacture of Aerated Water | 40% |

| 1 | 2 | 3 | 4 |
|---|---------|---|-------|
| | 2108.20 | - Sharbat | 20% |
| | 2108.30 | - Prasad or Prasadam | Nil |
| | 2108.40 | - Sterilised or Pasteurised Miltone | Nil |
| | 2108.90 | - Other | 20%"; |
| (70) in Chapter 24, for heading No. 24.02 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "24.02 | 2402.00 | CIGARS AND CHERROOTS OF TOBACCO OR OF TOBACCO SUBSTITUTES | Nil"; |
| (11) in Chapter 25, for heading No. 25.05 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "25.05 | 2505.00 | MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED (INCLUDING CLAY, EARTH COLOURS, NATURAL ABRA-SIVES, SULPHURS, SLATE AND STONE); LIME; PLASTERS WITH A BASIS OF CALCIUM SULPHATE, WHETHER OR NOT COLOURED, BUT NOT INCLUDING PLASTERS SPECIALLY PREPARED FOR USE IN DENTISTRY | Nil"; |
| (12) in Chapter 27, for heading Nos. 27.09 and 27.10 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "27.09 | 2709.00 | PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE | 10% |
| 27.10 | | PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED. CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS | |
| | | • Motor spirit, that is to say, 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 : | |
| | 2710.11 | -- Special boiling point spirits (other than Benzene, Toluol) with nominal boiling point range 55 -115° C | 20% |
| | 2710.12 | • - Special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol) with nominal boiling point range 63-70° C | 20% |
| | 2710.13 | -- Other special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol) | 20% |
| | 2710.14 | -- Naphtha | 10% |
| | 2710.19 | -- Other | 20% |
| | 2710.90 | - Other | 10%"; |
| (13) in Chapter 37, for heading No. 37.04 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| • "37.04 | | PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES. EXPOSED BUT NOT DEVELOPED | |
| | 3704.10 | - Photographic paper or paper board | 20% |
| | 3704.20 | • Sensitised textiles | 20% |
| | 3704.90 | - Other | 20%"; |
| (14) in Chapter 44, for heading No. 44.10 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "44.10 | | ARTICLES OF WOOD NOT ELSEWHERE SPECIFIED | |
| | | • Doors, of wood: | |
| | 4410.11 | -- Flush doors | 20% |
| | 4410 19 | -- Other | Nil |
| | 4410.90 | - Other | Nil"; |

| 1 | 2 | 3 | 4 |
|---|---------|---|-------|
| (15) in Chapter 48,— | | | |
| (J for heading No. 43.02 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "48.02 | 4802.00 | UNCOATED PAPER AND PAPERBOARD OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND PUNCH CARD STOCK AND PUNCH TAPE PAPER, IN ROLLS OR SHEETS, OTHER THAN PAPER OF HEADING No.4B.01 OR 49.03; HANDMADE PAPER AND PAPERBOARD | 20%"; |
| (it) for heading No. 48.04 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "48.04 | 4804.00 | UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING No. 48.02 OR 48.03 | 20%"; |
| (16) in Chapter 50, for heading Nos. 50.01, 50.02 and 50.03 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "50.01 | 5001.00 | SILK-WORM COCOONS SUITABLE FOR REELING | Nil |
| 50.02 | 5002.00 | RAW SILK (NOT THROWN) | Nil |
| 50.03 | | SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK) | |
| | 5003.10 | • Not carded or combed | Nil |
| | 5003.90 | - Other | Nil |
| 50.04 | | SILK YARN AND YARN SPUN FROM SILK WASTE; SILK-WORM GUT | |
| | | - In or In relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 5004.11 | -- Containing 85% or more by weight of silk or silk waste | Nil |
| | 5004.19 | -- Containing less than 85% by weight of silk or silk waste | 20% |
| | 5004.90 | * Other | Nil |
| 50.05 | | WOVEN FABRICS OF SILK OR OF SILK WASTE | |
| | 5005.10 | - Fabrics of noil silk | Nil |
| | 5005.20 | - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | Nil |
| | 5005.90 | - Other fabrics | Nil"; |
| (77) in Chapter 51, for heading Nos. 51.01,51.02,51.03,51.04,51.05,51.06,51.07 and 51.08 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "51.01 | 5101.00 | WOOL, NOT CARDED OR COMBED | Nil |
| 51.02 | 5102.00 | FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED | Nil |
| 51.03 | 5103.00 | WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK | Nil |
| 51.04 | 5104.00 | GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR | Nil |
| 51.05 | | WOOL AND FINE OR COARSE ANIMAL HAIR. CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS) | |
| | 5105.10 | - Carded Wool | Nil |
| | | - Wool tops and other combed wool: | |
| | 5105.21 | -- Combed wool in fragments | 10% |
| | 5105.29 | -- Other | 10% |
| | 5105.30 | - Fine animal hair, carded or combed | 10% |
| | 5105.40 | - Coarse animal hair, carded or combed | 10% |

| 1 | 2 | 3 | 4 |
|-------|---------|--|-------|
| 51.06 | | YARN OF CARDED WOOL | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power; | |
| | 5106.11 | -- Containing 85% or more by weight of wool | 10% |
| | 5106.12 | -- Containing less than 85% by weight of wool | 10% |
| | 5106.90 | - Other | Nil |
| 51.07 | | YARN OF COMBED WOOL | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 5107.11 | -- Containing 85% or more by weight of wool | 10% |
| | 5107.12 | -- Containing less than 85% by weight of wool | 10% |
| | 5107.90 | - Other | Nil |
| 51.08 | 5108.00 | YARN OF FINE ANIMAL HAIR (CARDED OR COMBED) | 20% |
| 51.09 | 5109.00 | YARN OF COARSE ANIMAL HAIR OR OF HORSE HAIR (INCLUDING GIMPED HORSE HAIR YARN) | 20% |
| 51.10 | | WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR | |
| | 5110.10 | - Not subjected to any process | 15% |
| | | - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes: | |
| | 5110.21 | -- Bleached woven fabrics | 15% |
| | 5110.22 | -- Dyed woven fabrics | 15% |
| | 5110.23 | -- Printed woven fabrics | 15% |
| | 5110.29 | -- Other woven fabrics | 15% |
| 51.11 | | WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR | |
| | 5111.10 | - Not subjected to any process | 15% |
| | | - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes: | |
| | 5111.21 | -- Bleached woven fabrics | 15% |
| | 5111.22 | -- Dyed woven fabrics | 15% |
| | 5111.23 | -- Printed woven fabrics | 15% |
| | 5111.29 | -- Other woven fabrics | 15% |
| 51.12 | | WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSE HAIR | |
| | 5112.10 | - Not subjected to any process | 15% |
| | | - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes: | |
| | 5112.21 | - * Bleached woven fabrics | 15% |
| | 5112.22 | -- Dyed woven fabrics | 15% |
| | 5112.23 | -- Printed, woven fabrics | 15% |
| | 5112.29 | -- Other woven fabrics | 15%"; |

{18} In Chapter 52, for heading Nos. 52.01, 52.02, 52.03, 52.04, 52.05, 52.06, 52.07, 52.08, 52.09, 52.10, 52.11 and 52.12 and the entries relating thereto, the following shall be substituted, namely: —

| | | | |
|-------|---------|---|-----|
| 52.01 | 5201.00 | COTTON, NOT CARDED OR COMBED | Nil |
| 52.02 | | COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK) | |

| 1 | 2 | 3 | 4 |
|-------|---------|---|-----|
| | 5202.10 | • Yarn waste (including thread waste) | Nil |
| | | - Other: | |
| | 5202.91 | -- Garnetted stock | Nil |
| | 5202.99 | — Other | Nil |
| 52.03 | 5203.00 | COTTON, CARDED OR COMBED | Nil |
| 52.04 | 5204.00 | COTTON SEWING THREAD | 20% |
| 52.05 | | COTTON YARN (OTHER THAN SEWING THREAD),
CONTAINING 85% OR MORE BY WEIGHT OF COTTON | |
| | | • In or in relation to the manufacture of which any
process is ordinarily carried on with the aid of power: | |
| | 5205.11 | -- Single yarn | 20% |
| | 5205.19 | - * Multiple (folded) or cabled yarn | 20% |
| | 5205.90 | - Other | Nil |
| 52.06 | | COTTON YARN (OTHER THAN SEWING
THREAD), CONTAINING LESS THAN 85%
BY WEIGHT OF COTTON | |
| | | • In or In relation to the manufacture of which any process
is ordinarily carried on with the aid of power: | |
| | 5206.11 | -- Single yarn | 20% |
| | 5206.12 | • • Multiple (folded) or cabled yarn | 20% |
| | 5206.90 | - Other | Nil |
| 52.07 | | WOVEN FABRICS OF COTTON. CONTAINING 85%
OR MORE BY WEIGHT OF COTTON | |
| | 5207.10 | - Not subjected to any process | 20% |
| | | • Subjected to the process of bleaching, mercerising,
dyeing, printing, water-proofing, shrink-proofing,
organdie processing or any other process or any
one or more of these processes: | |
| | 5207.21 | -- Bleached woven fabrics | 20% |
| | 5207.22 | -- Dyed woven fabrics | 20% |
| | 5207.23 | -- Printed woven fabrics | 20% |
| | 5207.29 | -- Other woven fabrics | 20% |
| 52.08 | | WOVEN FABRICS OF COTTON, CONTAINING LESS THAN
85% BY WEIGHT OF COTTON, MIXED MAINLY
OR SOLELY WITH MAN-MADE FIBRES | |
| | 5208.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, mercerising,
dyeing, printing, water-proofing, shrink-proofing,
organdie processing or any other process or any
one or more of these processes: | |
| | 5208.21 | -- Bleached woven fabrics | 20% |
| | 5208.22 | -- Dyed woven fabrics | 20% |
| | 5208.23 | • - Printed woven fabrics | 20% |
| | 5208.29 | -- Other woven fabrics | 20% |
| 52.09 | | OTHER WOVEN FABRICS OF COTTON | |
| | 5209.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, mercerising,
dyeing, printing, water-proofing, shrink-proofing,
organdie processing or any other process or any
One or more of these processes: | |
| | 5209.21 | -- Bleached woven fabrics | 20% |
| | 5209.22 | -- Dyed woven fabrics | 20% |

| 1 | 2 | 3 | 4 |
|--|---------|--|-------|
| | 5209 23 | -- Printed woven fabrics | 20% |
| | 5209 29 | -- Other woven fabrics | 20%'; |
| (19) in Chapter 53, for heading Nos 53.01,53.02.53 03.53 04.53 05,53 06,53 07 and 53 08 and the entries relating thereto, the following shall be substituted, namely.— | | | |
| "53 01 | | FLAX. RAW OR PROCESSED BUT NOT SPUN, FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK) | |
| | 5301 10 | - Flax, raw or retted | Nil |
| | | - Flax, broken, scutched, hackled or otherwise processed, but not spun: | |
| | 5301 21 | • Broken or scutched | Nil |
| | 5301 29 | -- Other | Nil |
| | 5301 30 | - Flax tow and waste | Nil |
| 53 02 | | TRUE HEMP (CANNABIS SATIVA L), RAW OR PROCESSED BUT NOT SPUN, TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND G/ .NETTED STOCK) | |
| | 5302 10 | - True hemp, raw or retted | 15% |
| | 5302 90 | - Other | 15% |
| 53 03 | | JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK) | |
| | 5303 10 | - Jute and other textile bast fibres, raw or retted | Nil |
| | 5303 90 | - Other | Nil |
| 53 04 | | 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 | 15% |
| | 5304 90 | - Other | 15% |
| 53 05 | | COCONUT, ABACA (MANILA HEMP OR MUSA TEXFILIS 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 | 15% |
| | 5305 19 | - Other | 15% |
| | | - Of Abaca | |
| | 5305 21 | -- Raw | 15% |
| | 5305 29 | -- Other | 15% |
| | | - Of Ramie | |
| | 5305 31 | -- Raw | Nil |
| | 5305 39 | -- Other | Nil |
| | | - Other | |
| | 5305 91 | -- Raw | 15% |
| | 5305 99 | -- Other | 15% |
| 63 re | | FLAX YARN | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power | |
| | 5306 11 | • Single | 20% |

| 1 | 2 | 3 | 4 |
|-------|---------|---|-----|
| | 5306.19 | -- Multiple (folded) or cabled | 20% |
| | 5306.90 | - Other | Nil |
| 53.07 | | YARN OF JUTE OR OTHER TEXTILE BAST FIBRES OF
HEADING No.53.03 | |
| | | - In or in relation to the manufacture of which any process
is ordinarily carried on with the aid of power | |
| | 5307.11 | -- Single | 10% |
| | 5307.12 | • - Multiple (folded) or cabled | 10% |
| | 5307.90 | - Other | Nil |
| 53.08 | | YARN OF OTHER VEGETABLE TEXTILE
FIBRES; PAPER YARN | |
| | | - In or in relation to the manufacture of which any process
is ordinarily carried on with the aid of power: | |
| | 5309.11 | -- Coir Yarn | 15% |
| | 5308.12 | -- True hemp yarn | 15% |
| | 5308.13 | -- Paper yarn | 15% |
| | 5308.14 | -- Ramie yarn | 20% |
| | 5308.19 | -- Other | 15% |
| | 5308.90 | - Other | Nil |
| 53.09 | | WOVEN FABRICS OF FLAX | |
| | 5309.10 | - Not subjected to any process | 10% |
| | | - Subjected to the process of bleaching, mercerising,
dyeing, printing, water-proofing, shrink-proofing,
organdie processing or any other process or any
one or more of these processes: | |
| | 5309.21 | -- Bleached woven fabrics | 10% |
| | 5309.22 | -- Dyed woven fabrics | 10% |
| | 5309.23 | -- Printed woven fabrics | 10% |
| | 5309.29 | -- Other woven fabrics | 10% |
| 53.10 | | WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE
BAST FIBRES OF HEADING No.53.03 | |
| | 5310.10 | - Not subjected to any process | 10% |
| | | - Subjected to the process of bleaching, mercerising,
dyeing, printing, water-proofing, shrink-proofing,
organdie processing or any other process or any
one or more of these processes: | |
| | 5310.21 | -- Bleached woven fabrics | 10% |
| | 5310.22 | -- Dyed woven fabrics | 10% |
| | 5310.23 | -- Printed woven fabrics | 10% |
| | 5310.29 | -- Other woven fabrics | 10% |
| 53.11 | | WOVEN FABRICS OF OTHER VEGETABLE TEXTILE
FIBRES; WOVEN FABRICS OF PAPER YARN | |
| | 5311.10 | - Not subjected to any process | 15% |
| | | - Subjected to the process of bleaching, mercerising,
dyeing, printing, water-proofing, shrink-proofing,
organdie processing or any other process or any
one or more of these processes: | |
| | 5311.21 | -- Bleached woven fabrics | 15% |
| | 5311.22 | -- Dyed woven fabrics | 15% |
| | 5311.23 | -- Printed woven fabrics | 15% |

15%";

(20) in Chapter 54, for heading No. 54.01, 54.02, 54.03, 54.04, 54.05, 54.06, 54.07, 54.08, 54.09, 54.10, 54.11 and 54.12 and the entries relating thereto, the following shall be substituted, namely: —

| 1 | 2 | 3 | 4 |
|--------|--|---|-----|
| "54.01 | SEWING THREAD OF MAN-MADE FILAMENTS | | |
| | 5401.10 | - Of synthetic filaments | 20% |
| | 5401.20 | - Of artificial filaments | 20% |
| 54.02 | SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 60 DENIERS | | |
| | 5402.10 | - High tenacity yarn of nylon or other polyamides | 30% |
| | 5402.20 | - High tenacity yarn of polyesters | 50% |
| | | - Textured yarn: | |
| | 5402.31 | -- Of nylon or other polyamides | 30% |
| | 5402.32 | -- Of polyesters | 50% |
| | 5402.39 | - Other | 20% |
| | | - Other yarn, single, untwisted : | |
| | 5402.41 | -- Of nylon or other polyamides | 30% |
| | 5402.42 | -- Of polyesters, partially oriented | 50% |
| | 5402.43 | -- Of polyesters, other | 50% |
| | 5402.49 | -- Other | 20% |
| | | - Other yarn, single, twisted: | |
| | 5402.51 | -- Of nylon or other polyamides | 30% |
| | 5402.52 | -- Of polyesters | 50% |
| | 5402.59 | -- Other | 20% |
| | | - Other yarn, multiple (folded) or cabled: | |
| | 5402.61 | -- Of nylon or other polyamides | 30% |
| | 5402.62 | -- Of polyesters | 50% |
| | 5402.69 | - Other | 20% |
| 54.03 | ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 60 DENIERS | | |
| | 5403.10 | - High tenacity yarn of viscose rayon | 15% |
| | 5403.20 | • Textured yarn | 15% |
| | | * Other yarn, single: | |
| | 5403.31 | -- Of viscose rayon, untwisted | 15% |
| | 5403.32 | -- Of viscose rayon, twisted | 15% |
| | 5403.33 | -- of cellulose acetate | 15% |
| | 5403.39 | -- Other | 15% |
| | | - Other yarn, multiple (folded) or cabled: | |
| | 5403.41 | -- Of viscose rayon | 15% |
| | 5403.42 | -- Of cellulose acetate | 15% |
| | 5403.49 | -- Other | 15% |
| 54.04 | SYNTHETIC MONOFILAMENT OF 60 DENIERS 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 | • Monofilament | 20% |
| | 5404.90 | - Other | 20% |

| 1 | 2 | 3 | 4 |
|---|---------|--|---|
| 54.05 | 5405.00 | ARTIFICIAL MONOFILAMENT OF 60 DENIERS 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 | 20% |
| 54.06 | | WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 54.04 | |
| | 5406.10 | - Not subjected to any process
Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes: | 20% |
| | 5406.21 | • - Bleached woven fabrics | 20% |
| | 5406.22 | -- Dyed woven fabrics | 20% |
| | 5406.23 | -- Printed woven fabrics | 20% |
| | 5406.29 | -- Other woven fabrics | 20% |
| 54.07 | | WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 54.06 | |
| | 5407.10 | - Not subjected to any process
- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes: | 20% |
| | 5407.21 | - - Bleached woven fabrics | 20% |
| | 5407.22 | - - Dyad woven fabrics | 20% |
| | 5407.23 | -- Printed woven fabrics | 20% |
| | 5407.20 | -- Other woven fabrics | 20%"; |
| (21) In Chapter 55, for heading Nos. 55.01, 55.02, 55.03, 55.04, 55.05, 55.06, 55.07, 55.08, 55.09, 55.10, 55.11 and 55.12 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "56.01 | | SYNTHETIC FILAMENT TOW | |
| | 5501.10 | - Of nylon or other polyamides | 20% |
| | 5501.20 | • Of polyesters | 20% |
| | 5501.30 | - Acrylic or modacrylic | 20% |
| | 5501.90 | - Other | 20% |
| 55.02 | 5502.00 | ARTIFICIAL FILAMENT TOW | 20% |
| 55.03 | | SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | |
| | 5503.10 | - Of nylon or other polyamides | 20% |
| | 5503.20 | - Of polyesters | 20% |
| | 5503.30 | - Acrylic or modacrylic | 20% |
| | 5503.40 | - Of polypropylene | 20% |
| | 5503.90 | - Other | 20% |
| 55.04 | | ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | |
| | 5504.10 | - Of viscose rayon | 20% |
| | 5504.90 | - Other | 20% |
| 55.05 | | WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES | |
| | 5505.10 | - Of synthetic fibres | Rs.10 per Kg.
or 50%
whichever is
higher |

| 1 | 2 | 3 | 4 |
|-------|---------|---|---|
| | 5505.20 | - Of artificial fibres | Rs.10perKg.
or 20%
whichever is
higher |
| 55.06 | | SYNTHETIC STAPLE FIBRES, CARDED, COMBED
OR OTHERWISE PROCESSED FOR SPINNING | |
| | 5506.10 | - Of nylon or other polyamides | 20% |
| | 5506.20 | - Of polyesters | 20% |
| | 5506.30 | - Acrylic or modacrylic | 20% |
| | 5506.90 | - Other | 20% |
| 55.07 | 5507.00 | ARTIFICIAL STAPLE FIBRES, CARDED, COMBED
OR OTHERWISE PROCESSED FOR SPINNING | 20% |
| 55.08 | | SEWING THREAD OF MAN MADE STAPLE FIBRES | |
| | 5508.10 | - Of synthetic staple fibres | 20% |
| | 5508.20 | - Of artificial staple fibres | 20% |
| 55.09 | | YARN (OTHER THAN SEWING THREAD)
OF SYNTHETIC STAPLE FIBRES | |
| | | - Containing 85% or more by weight of staple fibres
of nylon or other polyamides; | |
| | 5509.11 | -- Single yarn | 20% |
| | 5509.19 | -- Multiple (folded) or cabled yarn | 20% |
| | | - Containing 85% or more by weight of polyester staple fibres: | |
| | 5509.21 | -- Single yarn | 20% |
| | 5509.22 | -- Multiple (folded) or cabled yarn | 20% |
| | | - Containing 85% or more by weight of acrylic or modacrylic
staple fibres: | |
| | 5509.31 | -- Single yarn | 20% |
| | 5509.32 | * - Multiple (folded) or cabled yarn | 20% |
| | | - Other yarn, containing 85% or more by weight of synthetic
staple fibres: | |
| | 5509.41 | -- Single yarn | 20% |
| | 5509.42 | -- Multiple (folded) or cabled yarn | 20% |
| | 5509.50 | - Other yarn of Polyester staple fibre | 20% |
| | 5509.60 | - Other yarn of acrylic or modacrylic staple fibres | 20% |
| | 5509.90 | - Other yarn | 20% |
| 55.10 | | YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL
STAPLE FIBRES | |
| | | - Containing 85% or more by weight of artificial staple fibres: | |
| | 5510.11 | -- Single yarn | 20% |
| | 5510.12 | -- Multiple (folded) or cabled yarn | 20% |
| | 5510.90 | • Other yarn | 20% |
| 55.11 | | WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES,
CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC
STAPLE FIBRES | |
| | 5511.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, dyeing, printing,
shrink-proofing, tentering, heat-setting, crease-resistant
processing or any other process or any one or more of
these processes: | |
| | 5511.21 | • Bleached woven fabrics | 20% |
| | 5511.22 | -- Dyed woven fabrics | 20% |
| | 5511.23 | -- Printed woven fabrics | 20% |
| | 5511.29 | • Other woven fabrics | 20% |

| 1 | 2 | 3 | 4 |
|---|---------|---|-------|
| 55.12 | | WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES,
CONTAINING LESS THAN 85% BY WEIGHT OF SUCH
FIBRES, MIXED MAINLY OR SOLELY WITH COTTON | |
| | 5512.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, dyeing,
printing, shrink-proofing, tentering, heat-setting,
crease-resistant processing of any other process
or any one or more of these processes: | |
| | 5512.21 | -- Bleached woven fabrics | 20% |
| | 5512.22 | -- Dyed woven fabrics | 20% |
| | 5512.23 | -- Printed woven fabrics | 20% |
| | 5512.29 | -- Other woven fabrics | 20% |
| 55.13 | | OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES | |
| | 5513.10 | - Not subjected to any process | 20% |
| | | • Subjected to the process of bleaching, dyeing, printing,
shrink-proofing, tentering, heat-setting, crease-resistant
processing or any other process or any one or more of
these processes: | |
| | 5513.21 | -- Bleached woven fabrics | 20% |
| | 5513.22 | -- Dyed woven fabrics | 20% |
| | 5513.23 | -- Printed woven fabrics | 20% |
| | 5513.28 | -- Other woven fabrics | 20% |
| 55-14 | | WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES | |
| | 5514.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, dyeing, printing,
shrink-proofing, tentering, heat-setting, crease-resistant
processing or any other process or any one or more of
these processes: | |
| | 5514.21 | -- Bleached woven fabrics | 20% |
| | 5514.22 | -- Dyed woven fabrics | 20% |
| | 5514.23 | -- Printed woven fabrics | 20% |
| | 5514.29 | -- Other woven fabrics | 20%"; |
| (22) In Chapter 56, for heading Nos. 56.01, 56.02, 56.03, 56.04, 56.05, 56.06, 56.07 and 56.08 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "56.01 | | WADDING OF TEXTILE MATERIALS AND ARTICLES
THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 mm
IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS | |
| | 5601.10 | - Sanitary towels and tampons, napkins and napkin liners for
babies and similar sanitary articles, of wadding | 15% |
| | | - Wadding; other articles of wadding: | |
| | 5601.21 | -- Of Cotton | 15% |
| | 5601.22 | -- Of man-made fibres | 15% |
| | 5601.29 | -- Other | 15% |
| | 5601.30 | - Textile flock and dust and mill neps | 15% |
| 56.02 | | FELT, WHETHER OR NOT IMPREGNATED, COATED,
COVERED OR LAMINATED | |
| | 5602.10 | - Needleloom felt and stitch-bonded fibre fabrics | 15% |
| | | - Other felt, not impregnated, coated, covered or
laminated: | |
| | 5602.21 | -- Of wool or fine animal hair | 15% |
| | 5602.29 | -- Of other textile materials | 15% |
| | 5602.90 | • Other | 15% |

| 1 | 2 | 3 | 4 |
|-------|---------|--|-------|
| 56.03 | 5603.00 | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED | 20% |
| 56.04 | | RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING No. 54.04 OR 54.05, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS | |
| | 5604.10 | - Rubber thread and cord, textile covered | 15% |
| | 5604.20 | - High tenacity yarn of polyesters, of nylon or other polyamid«s or of viscose rayon, Impregnated or coated. | 15% |
| | 5604.90 | - Other | 15% |
| 56.05 | 5605.00 | METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OF THE LIKE OF HEADING No.54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL | 20% |
| 56.06 | 5606.00 | GIMPED YARN, AND STRIP AND TH«« LIKE OF HEADING No. 54.04 OR 54.05, GIMPED (OÏ HER THAN THOSE OF HEADING No. 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE YARN | 15% |
| 56.07 | | TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS | |
| | 5607.10 | - Of jute or other textile bast fibres of heading No.53.03 | 10% |
| | | - Of sisal or other textile fibres of the genus Agave: | |
| | 5607.21 | * • Binder or baler twine | 15% |
| | 5607.29 | -- Other | 15% |
| | 5607.30 | - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres | 15% |
| | | - Of polyethylene or polypropylene: | |
| | 5607.41 | • - Binder or baler twine | 15% |
| | 5607.49 | -- Other | 15% |
| | 5607.50 | - Of othar synthetic fibres | 15% |
| | 5607.90 | - Other | 15% |
| 56.08 | | KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS | |
| | | - Of man-made textile materials: | |
| | 5608.11 | -- Made up fishing nets | Nil |
| | 5608.19 | -- Other | 15% |
| | 5608.90 | - Other | 15% |
| 56.09 | 5609.00 | ARTICLES OF YARN, STF1IP OR THE LIKE OF HEADING No. 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15%"; |

(23) in Chapter 57, for heading Nos. 57.01 and 57.02 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|---|-----|
| "57.01 | | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP | |
| | 5701,10 | - Of wool or fine animal hair | 30% |
| | 5701.90 | - Of other textile materials | 30% |
| 57.02 | | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN. NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP | |

| 1 | 2 | 3 | 4 |
|-------|---------|---|-------|
| | 5702.10 | - Floor coverings of coconut fibres (coir) | Nil |
| | | - Other, of pile construction, not made up. | |
| | 5702.21 | -- Of wool or fine animal hair | 30% |
| | 5702.22 | -- Of man made textile materials | 30% |
| | 5702.29 | -- Of other textile materials | 30% |
| | | * Other, of pile construction, made up: | |
| | 5702.31 | -- Of wool or fine animal hair | 30% |
| | 5702.32 | -- Of man-made textile materials | 30% |
| | 5702.39 | -- Of other textile materials | 30% |
| | | - Other, not of pile construction, not made up: | |
| | 5702.41 | -- Of wool or fine animal hair | 30% |
| | 5702.42 | -- Of man-made textile materials | 30% |
| | 5702.49 | -- Of other textile materials | 30% |
| | | - Other, not of pile construction, made up. | |
| | 5702.91 | -- Of wool or fine animal hair | 30% |
| | 5702.92 | -- Of man-made textile materials | 30% |
| | 5702.99 | -- Of other textile materials | 30% |
| 57.03 | | CARPETS AND OTHER TEXTILE FLOOR COVERINGS,
TUFTED, WHETHER OR NOT MADE UP | |
| | 5703.10 | - Of wool or fine animal hair | 30% |
| | 5703.20 | - Of nylon or other polyamides | 30% |
| | 5703.30 | • Of other man-made textile materials | 30% |
| | 5703.40 | - Of other textile materials | 30% |
| 57.04 | 5704.00 | CARPETS AND OTHER TEXTILE FLOOR COVERINGS,
OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR
NOT MADE UP | 30% |
| 57.05 | 5705.00 | OTHER CARPETS AND OTHER TEXTILE FLOOR
COVERINGS, WHETHER OR NOT MADE UP | 30%"; |

(24) in Chapter 58, for heading Nos. 58.01, 58.02, 58.03, 58.04, 58.05 and 58.06 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|---|-----|
| "58.01 | | WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER
THAN FABRICS OF HEADING No. 58.02 OR 58.06 | |
| | | - Of wool or fine animal hair: | |
| | 5801.11 | -- Not subjected to any process | 15% |
| | 5801.12 | -- Subjected to the process of milling, raising, blowing,
tentering, dyeing or any other process or any one or
more of these processes | 15% |
| | | - Of cotton: | |
| | 5801.21 | -- Not subjected to any process | 20% |
| | 5801.22 | -- Subjected to the process of bleaching, mercerising,
dyeing, printing, water-proofing, shrink-proofing,
organdie processing or any other process or any
one or more of these processes | 20% |
| | | - Of man-made fibres: | |
| | 5801.31 | • - Not subjected to any process | 20% |
| | 5801.32 | -- Subjected to the process of bleaching, dyeing, printing,
shrink-proofing, tentering, heat-setting, crease-resistant
processing or any other process or any one or
more of those processes | 20% |
| | | - Of other textile materials: | |

| 1 | 2 | 3 | 4 |
|-------|---------|--|-----|
| | 5801.91 | -- Not subjected to any process | 15% |
| | 5801.92 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes | 15% |
| 58 02 | | TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING No. 58.06; TUFTED TEXTILE FABRICS. OTHER THAN PRODUCTS OF HEADING No. 57.03 | |
| | | - Terry towelling and similar woven terry fabrics, of cotton: | |
| | 6802.21 | - • Not subjected to any process | 20% |
| | 5802.22 | -- Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes | 20% |
| | | - Terry towelling and similar woven terry fabrics, of man-made fibres: | |
| | 5802.31 | -- Not subjected to any process | 20% |
| | 5802.32 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes | 20% |
| | | - Terry towelling and similar woven terry fabrics, of other textile materials: | |
| | 5802.41 | -- Not subjected to any process | 15% |
| | 5802.42 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes | 15% |
| | | - Tufted textile fabrics: | |
| | 5802.51 | -- Not subjected to any process | 20% |
| | 5802.52 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes | 20% |
| 58 03 | 5803.00 | GAUZE, OTHER THAN NARROW FABRICS OF HEADING No. 58.06 | 10% |
| 58 04 | | TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS | |
| | | • In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam: | |
| | 5804.11 | -• Of cotton | 20% |
| | 5804.12 | •- Of man-made fibres | 20% |
| | 5804.19 | -- Of other textile materials | 15% |
| | 5804.90 | - Other | Nil |
| 58.05 | | EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS | |
| | | - Manufactured with the aid of vertical type automatic shuttle embroidery machines operated with power: | |
| | 5805 11 | -- Embroidery without visible ground | 10% |
| | 5805.19 | -- Other: | 10% |
| | 5805.90 | - Other | Nil |
| 58 06 | | NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING No. 58-07 NARROW FABRICS CONSISTING OF WAHP WITHOUT WEFT ASSEMBLED BY MEANS OF AN AUTOMATIC (BOLDUCS) | |

| 1 | 2 | 3 | 4 |
|---|---------|--|-------|
| | 5806.10 | - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics | 20% |
| | 5806.20 | - Other woven fabrics, containing elastomeric yarn or rubber thread | 15% |
| | | - Other woven fabrics: | |
| | 5806.31 | -- Of cotton | 20% |
| | 5806.32 | -- Of man-made fibres | 20% |
| | 5806.39 | -- Of other textile materials | 15% |
| | 5806.40 | * Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 15% |
| 58.07 | | LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED | |
| | 5807.10 | - Woven | 15% |
| | 5807.90 | - Other | 15% |
| 58.08 | 5808.00 | BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS. POMPONS AND SIMILAR ARTICLES | 15% |
| 58.09 | 5809.00 | WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING No. 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15% |
| 58.10 | 5810.00 | 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 No. 58.05 | 15%"; |
| (25) in Chapter 59, for heading Nos. 59.01, 59.02, 59.03, 59.04, 59.05, 59.06, 59.07, 59.08 and 59.09 and the entries relating thereto, the following shall be substituted, namely: — | | | |
| "59.01 | | TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS | |
| | 5901.10 | - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 10% |
| | 5901.90 | - Other | 10% |
| 59.02 | | TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON | |
| | 5902.10 | - Of nylon or other polyamides | 20% |
| | 5902.20 | - Of polyesters | 20% |
| | 5902.90 | - <i>tm>r,</i> | 20% |
| 59.03 | | TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING No. 59.02 | |
| | 5903.10 | - With polyvinyl chloride | 20% |
| | 5903.20 | - With polyurethane | 20% |
| | 5903.90 | - Other | 20% |
| 59.04 | | LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE | |

| 1 | 2 | 3 | 4 |
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| | 5904.10 | - Linoleum | 30% |
| | | - Other: | |
| | 5904.91 | -- With a base consisting of needleloom
fait or nonwovens | 30% |
| | 5904.92 | • - With other textile base | 30% |
| 59.05 | 5905.00 | TEXTILE WALL COVERINGS | 30% |
| 59.06 | | RUBBERISED TEXTILE FABRICS, OTHER THAN
THOSE OF HEADING No. 59.02 | |
| | 5906.10 | - Adhesive tape of a width not exceeding 20 cm | 15% |
| | | - Other: | |
| | 5906.91 | -- Knitted or crocheted | 15% |
| | 5906.99 | -- Other | 15% |
| 59.07 | | 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: | |
| | 5907.11 | -- On bass fabrics of cotton | 20% |
| | 5907.12 | -- On base fabrics of man-made textile material | 20% |
| | 5907.19 | -- On base fabrics of other textile material | 20% |
| | 5907.90 | - Other | 30% |
| 59.06 | 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 | 15% |
| 59.09 | 5909.00 | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING,
WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES
OF OTHER MATERIALS | 15% |
| 59.10 | 5910.00 | TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF
TEXTILE MATERIAL WHETHER OR NOT REINFORCED
WITH METAL OR OTHER MATERIAL | 25% |
| 59.11 | | TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL
USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER | |
| | 5911.10 | - Textile fabrics, felt and felt-lined woven fabrics, coated,
covered or laminated with rubber, leather or other material,
of a kind used for card clothing, and similar fabrics of a kind
used for other technical purposes | 15% |
| | 5911.20 | - Bolting cloth, whether or not made up | 15% |
| | 5911.30 | - 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) | 15% |
| | 5911.40 | - Straining cloth of a kind used in oil presses or the like,
including that of human hair | 15% |
| | 5911.90 | - Other | 15% ¹ ; |
| (26) in Chapter 60, for heading No.60.01 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "60.01 | | PILE FABRICS. INCLUDING ' LONG PILE ¹
FABRICS AND TERRY FABRICS. KNITTED
OR CROCHETED | |
| | | - long pile fabrics: | |
| | 6001.11 | -- Of cotton | 20% |

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| | 6001.12 | -- Of man-made fibres | 20% |
| | 6001.19 | -- Of other textile materials | 15% |
| | | - Looped pile fabrics: | |
| | 6001.21 | •- Of cotton | 20% |
| | 6001.22 | -- Of man-made fibres | 20% |
| | 6001.29 | -• Of other textile materials | 15% |
| | | - Other: | |
| | 6001.91 | -- Of cotton | 20% |
| | 6001.92 | -- Of man-made fibres | 20% |
| | 6001.99 | -• Of other textile materials | 15% |
| 80.02 | | • OTHER KNITTED OR CROCHETED FABRICS | |
| | 6002.10 | - Of a width not exceeding 30 cm, containing elastomeric yarn or rubber thread | 15% |
| | 6002.20 | - Other, of a width not exceeding 30 cm | 20% |
| | 6002.30 | - Of a width exceeding 30 cm, containing elastomeric yarn or rubber thread | 20% |
| | | - Other fabrics, warp knit: | |
| | 6002.41 | -- Of wool or fine animal hair | 15% |
| | 6002.42 | -- Of cotton | 20% |
| | 6002.43 | -- Of man-made fibres | 20% |
| | 6002.49 | -- Other | 15% |
| | | - Other: | |
| | 6002.91 | -- Of wool or fine animal hair | 15% |
| | 6002.92 | -- Of cotton | 20% |
| | 6002.93 | -- Of man-made fibres | 20% |
| | 6002.99 | -- Other | 15%"; |
| 27) In Chapter 63, for heading No.63.01 and the entries relating thereto, the following shall be substituted, namely: — | | | |
| 63.01 | | BLANKETS AND TRAVELLING RUGS | |
| | 6301.10 | - Electric blankets | 10% |
| | 6301.20 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 10% |
| | 6301.30 | - Blankets (other than electric blankets) and travelling rugs, of cotton | 10% |
| | 6301.40 | - Blankets (other than electric blankets) and travelling rugs, of synthetic fibres | 10% |
| | 6301.90 | • Other blankets and travelling rugs | 10% |
| 63.02 | 6302.00 | BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN | 10% |
| 63.03 | 6303.00 | CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES | 10% |
| 63.04 | 6304.00 | OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING No. 94.04 | 10% |
| 63.05 | | SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS | |
| | 6305.10 | - Of jute or of other textile bast fibres of heading No. 53.03 | 10% |
| | 6305.20 | - Of cotton | 10% |
| | | - Of man-made textile materials: | |

| 1 | 2 | 3 | 4 |
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| | 6305.31 | -- Of polyethylene or polypropylene strip or the like | 25% |
| | 6305.39 | -- Other | 25% |
| | 6305.90 | - Of other textile materials | 10% |
| 63.06 | 6306.00 | TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS | 10% |
| 63.07 | 6307.00 | OTHER MADE-UP ARTICLES NOT ELSEWHERE SPECIFIED | 10%"; |
| (20) In Chapter 69, for heading No. 69.04 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| •69.04 | • 6904.00 | CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS | 20%"; |
| (29) in Chapter 72, after heading No. 72.29 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| "72.30 | 7230.00 | GOODS AND MATERIALS OF CHAPTER 72 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |
| (30) in Chapter 73, after heading No. 73.26 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| "73.27 | 7327.00 | GOODS AND MATERIALS OF CHAPTER 73 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |
| (31) In Chapter 74, after heading No. 74.19 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| "74.20 | 7420.00 | GOODS AND MATERIALS OF CHAPTER 74 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |
| (32) in Chapter 75, after heading No. 75.08 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| "75.09 | 7509.00 | GOODS AND MATERIALS OF CHAPTER 75 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |
| (33) in Chapter 76, after heading No. 76.16 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| "76.17 | 7617.00 | GOODS AND MATERIALS OF CHAPTER 76 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |
| (34) In Chapter 78, after heading No. 78.06 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| •78.07 | 7807.00 | GOODS AND MATERIALS OF CHAPTER 78 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |
| (35) in Chapter 79, after heading No. 79.07 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| "79.08 | 7908.00 | GOODS AND MATERIALS OF CHAPTER 79 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |
| (36) in Chapter 80, after heading No. 80.07 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| "80.08 | 8008.00 | GOODS AND MATERIALS OF CHAPTER 80 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |
| (37) in Chapter 81, after heading No. 81.13 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| "81.14 | 8114.00 | GOODS AND MATERIALS OF CHAPTER 81 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |
| (36) in Chapter 84.— | | | |
| (4 for heading Nos. 84.01, 84.02, 84.03, 84.04, 84.05 and 84.06 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "84.01 | | NUCLEAR REACTORS; FUEL ELEMENTS(CARTRIDGES), NON-IRRADIATED. FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION | |
| | 8401.10 | - All goods other than parts | 10% |
| | 8401.90 | - Parts | 15% |

| 1 | 2 | 3 | 4 |
|--|---------|---|-------|
| 84.02 | | STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS | |
| | 8402.10 | - All goods other than parts | 10% |
| | 8402.90 | - Parts | 15% |
| 84.03 | | CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING No.84.02 | |
| | 8403.10 | • All goods other than parts | 10% |
| | 8403.90 | - Part» | 15% |
| 84.04 | | AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING NO. 84.02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS. SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAROUR POWER UNITS | |
| | 8404.10 | - All goods other than parts | 10% |
| | 8404.90 | • Parts | 15% |
| 84.05 | | PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS | |
| | 8405.10 | • All goods other than parts | 10% |
| | 8405.90 | - Parts | 15% |
| 84.06 | | STEAM TURBINES AND OTHER VAPOUR TURBINES | |
| | 8406.10 | • All goods other than parts | 10% |
| | 8406.90 | - Parts | 15%"; |
| (ffj for heading Nos. 84.10, 84.11, 84.12 and 84.13 and the entries rotating thereto, the following shall be substituted, namely:— | | | |
| "84.10 | | HYDRAULIC TURBINES. WATER WHEELS, AND REGULATORS THEREFOR | |
| | 8410.10 | • All goods other than parts | 10% |
| | 8410.90 | - Parts | 15% |
| 84.11 | | TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES | |
| | 8411.10 | - All goods other than parts | 10% |
| | 8411.90 | - Parts | 15% |
| 84.12 | | OTHER ENGINES AND MOTORS | |
| | 8412.10 | - All goods other than parts | 10% |
| | 8412.90 | - Parts | 15% |
| 84.13 | | PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS | |
| | 8413.10 | - All goods other than parts | 10% |
| | 8413.90 | - Parts | 15%"; |

(HI) for heading Nos. 84.16 and 84.17 and the entries relating thereto, the following shall be substituted, namely:—

| | |
|--------|---|
| "84.16 | FURNACE BURNERS FOR LIQUID FUEL. FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES. MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES |
|--------|---|

| 1 | 2 | 3 | 4 |
|---|---------|--|-------|
| | 8416.10 | - All goods other than parts | 10% |
| | 8416.90 | - Parts | 15% |
| 84.17 | | INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC | |
| | 8417.10 | - All goods other than parts | 10% |
| | 8417.90 | - Parts | 15%"; |
| (iv) for heading Nos. 84.20 and 84.21 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "84.20 | | CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS. AND CYLINDERS THEREFOR | |
| | 8420.10 | - All goods other than parts | 10% |
| | 8420.90 | - Parts | 15% |
| 84.21 | | CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS, FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES | |
| | 8421.10 | - All goods other than parts | 10% |
| | 8421.90 | - Parts | 15%"- |
| (v) for heading Nos. 84.23 and 84.24 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "84.23 | | WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CENTIGRAMS OR BETTER), INCLUDING WEIGHING OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS | |
| | 8423.10 | - All goods other than parts | 15% |
| | 8423.90 | - Parts | 15% |
| 84.24 | | MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED, SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES | |
| | 8424.10 | - All goods other than parts | 10% |
| | 8424.90 | - Parts | 15%"; |
| [vi] for heading Nos. 84.34 and 84.35 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "84.34 | | MILKING MACHINES AND DAIRY MACHINERY | |
| | 8434.10 | - All goods other than parts | 10% |
| | 8434.90 | - Parts | 15% |
| 84.35 | | PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES | |
| | 8435.10 | - All goods other than parts | 10% |
| | 8435.90 | - Parts | 15%"; |
| (vii) for heading Nos. 84.38, 84.39, 84.40, 84.41, 84.42 and 84.43 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "84.38 | | MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS | |
| | 8438.10 | - All goods other than parts | 10% |
| | 8438.90 | - Parts | 15% |

| 1 | 2 | 3 | 4 |
|---|---------|---|-------|
| 84.39 | | MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD | |
| | 8439.10 | • All goods other than parts | 10% |
| | 8439.90 | - Parts | 15% |
| 84.40 | | BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES | |
| | 8440.10 | - All goods other than parts | 10% |
| | 8440.90 | - Parts | 15% |
| 84.41 | | OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS | |
| | 8441.10 | - All goods other than parts | 10% |
| | 8441.90 | - Parts | 15% |
| 84.42 | | MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADING Nos. 84.56 TO 84.65), 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 | - All goods other than parts | 10% |
| | 8442.90 | - Parts | 15% |
| 84.43 | | PRINTING MACHINERY; MACHINES FOR USES ANCILLARY TO PRINTING | |
| | 8443.10 | - All goods other than parts | 10% |
| | 8443.90 | - Parts | 15%"; |
| {viii} for heading Nos. 84.48, 84.49, 84.50 and 84.51 and the entries relating thereto the following shall be substituted, namely:— | | | |
| "84.48 | | AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING No. 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE, SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING No.84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES) | |
| | 8448.10 | • All goods other than parts | 10% |
| | 8448.90 | - Parts | 15% |
| 84.49 | | 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 | |
| | 8449.10 | - All goods other than parts | 10% |
| | 8449.90 | - Parts | 15% |
| 84.50 | | HOUSEHOLD OR LAUNDRY TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY | |
| | 8450.10 | - All goods other than parts | 20% |
| | 8450.90 | - Parts | 15% |

| 1 | 2 | 3 | 4 |
|--|---------|--|-------|
| 84.51 | | MACHINERY (OTHER THAN MACHINES OF HEADING NO.84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS | |
| | 8451.10 | - All goods other than parts | 10% |
| | 8451.00 | - Parts | 15%"; |
| (x) for heading Nos. 84.53, 84.54 and 84.56 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "84.53 | | MACHINERY FOR PREPARING. TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES | |
| | 8453.10 | - All goods other than parts | 10% |
| | 8453.90 | - Parts | 15% |
| 84.54 | | CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES. OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES | |
| | 8454.10 | - All goods other than parts | 10% |
| | 8454.90 | - Parts | 15% |
| 84.55 | | METAL-ROLLING MILLS AND ROLLS THEREFOR | |
| | 8455.10 | - All goods other than parts | 10% |
| | 6455.90 | - Parts | 15%"; |
| (x) for heading Nos. 84.67 and 84.68 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "84.67 | | TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR | |
| | 8467.10 | - All goods other than parts | 15% |
| | 8467.90 | - Parts | 15% |
| 84.68 | | MACHINERY AND APPARATUS FOR SOLDERING. BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING No. 85.15; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES | |
| | 8468.10 | - All goods other than parts | 10% |
| | 8468.90 | - Parts | 15%"; |
| {xf) for heading Nos. 84.74 and 84.75 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "84,74 | | MACHINERY FOR SORTING, SCREENING. SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH. STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE. UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND | |
| | 8474.10 | - All goods other than parts | 10% |
| | 8474.90 | - Parts | 15% |

| 1 | 2 | 3 | 4 |
|--|---------|--|---------------------------|
| 84.75 | | MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE | |
| | 8475.10 | - All goods other than parts | 10% |
| | 8475.90 | - Parts | 15%"; |
| (x*) for heading Nos. 84.77, 84.78, 84.79 and 84.80 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "84.77 | | MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER | |
| | 8477.10 | - All goods other than parts | 10% |
| | 8477.90 | - Parts | 15% |
| 84.78 | | MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER | |
| | 8478.10 | - All goods other than parts | 10% |
| | 8478.90 | - Parts | 15%
15% ^{1/4} |
| 84.79 | | MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER | |
| | 8479.10 | - All goods other than parts | 10% |
| | 8479.90 | - Parts | 15% |
| 84.80 | | MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS | |
| | 8480.10 | - All goods other than parts | 10% |
| | 8480.90 | - Parts | 15%"; |
| (39) in Chapter 89, after heading No. 89.07 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| "89.08 | 8908.00 | VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP | 15%". |

THE FIFTH SCHEDULE

[See section 81]

In the Additional Duties of Excise (Goods of Special Importance) Act, for the First Schedule, the following Schedule shall be substituted, namely.—

THE FIRST SCHEDULE

[See section 3(7)]

NOTES

1. In this Schedule, "heading", "sub-heading" and "Chapter" mean respectively a heading, sub-heading and Chapter in the Schedule to the Central Excise Tariff Act, 1985.

2. The rules for the interpretation of the Schedule to the Central Excise Tariff Act, 1985, the Section and Chapter Notes and the General Explanatory Notes of the said Schedule shall, so far as may be, apply to the interpretation of this Schedule

| Heading No | Sub-Heading No | Description of goods | Rate of additional duty |
|------------|----------------|--|-------------------------|
| 0) | (2) | (3) | (4) |
| 1701 | | SUGAR.OTHER THAN KHANDSARI SUGAR | |
| | 1701.31 | -- Required by the Central Government to be sold under clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (10 of 1955) | Rs 25 per quintal |
| | 1701 39 | -- Other | Rs. 45 per quintal |
| 17 02 | 1702.11 | -- Palmyra sugar | Nil |
| 24 01 | 2401.00 | UNMANUFACTURED TOBACCO,TOBACCO REFUSE | 10% |
| 24 02 | 2402 00 | CIGARS AND CHEROOTS OF TOBACCO OR OF TOBACCO SUBSTITUTES | Nil |
| 24 03 | | CIGARETTES AND CIGARILLOS OF TOBACCO | |
| | 2403.11 | - Cigarettes.
-- Of tobacco | Rs. 350 per thousand |
| | 2403.21 | - Cigarillos:
-- Of tobacco | Rs 350 per thousand |
| 24 04 | | OTHER MANUFACTURED TOBACCO | |
| | | - Smoking mixtures of tobacco for pipes and cigarettes, cut tobacco: | |
| | 2404.11 | -- 'Gudaku' bearing a brand name | 5% |
| | 2404.12 | -- 'Gudaku' not bearing a brand name | Nil |
| | 2404.13 | -- Cut tobacco | Nil |
| | 2404 19 | -- Others | 75% |
| | | - Hookah tobacco: | |
| | 2404 21 | -- Bearing a brand name | 5% |
| | 2404 29 | -- Others | Nil |
| | 2404.31 | - Bins of tobacco:
-- In the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power | Rs. 2 50 per thousand |
| | 2404 39 | -- Others | Rs. 2 50 per thousand |
| | | - Chewing tobacco Including preparations commonly known as 'Khara Masala', 'Klmam', 'Dokta ¹ ', 'Jarda', 'Sukna ¹ ' and 'Surtl ¹ ': | |

| (1) | (2) | (3) | (4) |
|-------|---------|--|------------|
| | 2404.41 | -- bearing a brand name | 10% |
| | 2404.49 | -- Others | 10% |
| | 2404.50 | • Snuff of tobacco | 10% |
| | 2404.60 | - Preparations containing snuff of tobacco in any proportion | 10% |
| 50.05 | | WOVEN FABRICS OF SILK OR OF SILK WASTE | |
| | 5005.10 | - Fabrics of noil silk | <i>Nil</i> |
| | 5005.20 | - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | <i>Nil</i> |
| | 5005.90 | • Other fabrics | <i>Nil</i> |
| 51.10 | | WOVEN FABRICS OF CARDED WOOL EXCLUDING HAIR BELTING | |
| | 5110.10 | - Not subjected to any process | 5% |
| | | - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes: | |
| | 5110.21 | • - Bleached woven fabrics | 5% |
| | 5110.22 | -- Dyed woven fabrics | 5% |
| | 5110.23 | -- Printed woven fabrics | 5% |
| | 5110.29 | -- Other wovon fabrics | 5% |
| 51.11 | | WOVEN FABRICS OF COMBED WOOL EXCLUDING HAIR BELTING | |
| | 5111.10 | - Not subjected to any process | 5% |
| | | - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes: | |
| | 5111.21 | -- Bleached woven fabrics | 5% |
| | 5111.22 | -- Dyed woven fabrics | 5% |
| | 5111.23 | -- Printed woven fabrics | 5% |
| | 5111.29 | -- Other woven fabrics | 5% |
| 52.07 | | WOVEN FABRICS OF COTTON CONTAINING 85% OR MORE BY WEIGHT OF COTTON | |
| | 5207.10 | - Not subjected to any process | <i>Nil</i> |
| | | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, ahrlnk-proofing, organdie processing or any other process or any one or more of those processes: | |
| | 5207.21 | -- Bleached woven fabrics | 20% |
| | 5207.22 | -- Dyed woven fabrics | 20% |
| | 5207.23 | -- Printed woven fabrics | 20% |
| | 5207.29 | -- Other woven fabrics | 20% |
| 52.08 | | WOVEN FABRICS OF COTTON CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES | |
| | 5208.10 | - Not subjected to any process | <i>Nil</i> |

| (1) | (2) | (3) | (4) |
|-------|---------|--|------------|
| | | Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5208.21 | - - Bleached woven fabrics | 20% |
| | 5208.22 | - - Dyed woven fabrics | 20% |
| | 5208.23 | - • Printed woven fabrics | 20% |
| | 5208.29 | - - Other woven fabrics | 20% |
| 52.09 | | OTHER WOVEN FABRICS OF COTTON | |
| | 5209.10 | - Not subjected to any process | <i>Nil</i> |
| | | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5209.21 | - - Bleached woven fabrics | 20% |
| | 5209.22 | - - Dyed woven fabrics | 20% |
| | 5209.23 | - - Printed woven fabrics | 20% |
| | 5209.29 | - - Other woven fabrics | 20% |
| 54.06 | | WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No.54.04 | |
| | 5406.10 | - Not subjected to any process | <i>Nil</i> |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5406.21 | - - Bleached woven fabrics | 20% |
| | 5406.22 | - - Dyed woven fabrics | 20% |
| | 5406.23 | - - Printed woven fabrics | 20% |
| | 5406.29 | - - Other woven fabrics | 20% |
| 54.07 | | WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN. INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 54.05 | |
| | 5407.10 | - Not subjected to any process | <i>Nil</i> |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of those processes: | |
| | 5407.21 | - - Bleached woven fabrics | 20% |
| | 5407.22 | - - Dyed woven fabrics | 20% |
| | 5407.23 | - - Printed woven fabrics | 20% |
| | 5407.29 | - - Other woven fabrics | 20% |
| 55.11 | | WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES. CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES | |
| | 5511.10 | - Not subjected to any process | <i>Nil</i> |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5511.21 | - - Bleached woven fabrics | 20% |
| | 5511.22 | - - Dyed woven fabrics | 20% |
| | 5511.23 | - - Printed woven fabrics | 20% |
| | 5511.29 | - • Other woven fabrics | 20% |

| (1) | (2) | (3) | (4) |
|-------|---------|---|------------|
| 55.12 | | WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES,
CONTAINING LESS THAN 85% BY WEIGHT OF SUCH
FIBRES, MIXED MAINLY OR SOLELY WITH COTTON | |
| | £512.10 | - Not subjected to any process | <i>Nil</i> |
| | | - Subjected to the process of bleaching, dyeing, printing,
shrink-proofing, tentering, heat setting, crease-resistant
processing or any other process or any one or more of
these processes: | |
| | 5512.21 | -- Bleached woven fabrics | 20% |
| | 5512.22 | -- Dyed woven fabrics | 20% |
| | 5512.23 | -- Printed woven fabrics | 20% |
| | 5512.29 | -- Other woven fabrics | 20% |
| 55.13 | | OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES | |
| | 5513.10 | - Not subjected to any process | <i>Nil</i> |
| | | - Subjected to the process of bleaching, dyeing, printing,
shrink-proofing, tentering, heat setting, crease-resistant
processing or any other process or any one or more of
these processes: | |
| | 5513.21 | -- Bleached woven fabrics | 20% |
| | 5513.22 | -- Dyed woven fabrics | 20% |
| | 5513.23 | -- Printed woven fabrics | 20% |
| | 5513.29 | -- Other woven fabrics | 20% |
| 55.14 | | WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES | |
| | 5514.10 | * Not subjected to any process | <i>Nil</i> |
| | | - Subjected to the process of bleaching, dyeing, printing,
shrink-proofing, tentering, heat setting, crease-resistant
processing or any other process or any one or more of
these processes: | |
| | 5514.21 | -- Bleached woven fabrics | 20% |
| | 5514.22 | -- Dyed woven fabrics | 20% |
| | 5514.23 | -- Printed woven fabrics | 20% |
| | 5514.29 | -- Other woven fabrics | 20% |
| 5B.01 | | WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER
THAN FABRICS OF HEADING No. 58.02 OR 58.06 | |
| | | - Of wool: | |
| | 5801.11 | -- Not subjected to any process | 5% |
| | 5801.12 | -- Subjected to the process of milling, raising, blowing,
tentering, dyeing or any other process or any one or
more of these processes | 5% |
| | | - Of cotton: | |
| | 5801.21 | -- Not subjected to any process | <i>Nil</i> |
| | 5801.22 | -- Subjected to the process of bleaching, mercerising,
dyeing, printing, water-proofing, shrink-proofing,
organodie processing or any other process or any
one or more of these processes | 20% |
| | | - Of man-made fibres: | |
| | 5801.31 | -- Not subjected to any process | <i>Nil</i> |
| | 5801.32 | -- Subjected to the process of bleaching, dyeing, printing,
shrink-proofing, tentering, heat setting, crease-resistant
processing or any other process or any one or more of
these processes | 20% |
| 58.02 | | TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS,
OTHER THAN NARROW FABRICS OF HEADING No. 58.06;
TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF
HEADING No. 57.03 | |

| (1) | (2) | (3) | (4) |
|-------|---------|--|-----|
| | | - Terry towelling and similar woven terry fabrics of cotton: | |
| | 5802.21 | - Not subjected to any process | Nil |
| | 5802.22 | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes | 20% |
| | | - Terry towelling and similar woven terry fabrics of man-made fibres: | |
| | 5802.31 | - Not subjected to any process | Nil |
| | 5802.32 | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes | 20% |
| | | • Tufted textile fabrics: | |
| | 5802.51 | - Not subjected to any process | 5% |
| | 5802.52 | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes | 20% |
| 58.03 | 5803.00 | GAUZE, OTHER THAN NARROW FABRICS OF HEADING No. 58.06 | 5% |
| 58.04 | | LACE IN THE PIECE, IN STRIPS OR IN MOTIFS | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam: | |
| | 5804.11 | -- Of cotton | 20% |
| | 5804.12 | -- Of man-made fibres | 20% |
| 58.05 | | EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS | |
| | | - Manufactured with the aid of vertical type automatic shuttle embroidery machines operated with power: | |
| | 5805.11 | -- Embroidery without visible ground | Nil |
| | 5805.19 | -- Other | Nil |
| 58.06 | 5806.00 | NARROW WOVEN FABRICS (OTHER THAN TULLES, OTHER NET FABRICS AND GOODS OF HEADING Nos. 58.07, 58.08, 58.09 AND 58.10) | Nil |
| 59.01 | | TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS | |
| | 5901.10 | - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 20% |
| | 5901.90 | - Other | 20% |
| 59.02 | | TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON | |
| | 5902.10 | - Of nylon or other polyamides | 5% |
| | 5902.20 | - Of polyesters | 5% |
| | 5902.00 | - Other | 5% |

| (1) | (2) | (3) | (4) |
|-------|----------------|--|-------|
| 59.03 | | | |
| | 5903.10 | - With polyvinyl chloride | 5% |
| | 5903.20 | - With polyurethane | 5% |
| | 5903.90 | • Other | 5% |
| 59.07 | | | |
| | 5907.11 | - • On base fabrics of cotton | 5% |
| | 5907.12 | - - On baa* fabrics of man-mads textile material | 5% |
| 60.01 | | | |
| | 6001.11 | - long pile" fabrics: | |
| | 6001.12 | - - Of cotton | 20% |
| | | - - Of man-made fibres | 20% |
| | | - Looped pile fabrics: | |
| | 6001.21 | - - Of cotton | 20% |
| | 6001.22 | - - Of man-made fibres | 20% |
| | | - Other | |
| | | | |
| | 6001.91 | - - Of cotton | 20% |
| | 6001.92 | - - Of man-made fibres | 20% |
| 60.02 | | | |
| | 6002.10 | - Of a width not exceeding 30 cm, containing elastomeric yarn or rubber thread | 10% |
| | 6002.20 | - Other, of a width not exceeding 30 cm | 10% |
| | 6002.30 | - Of a width exceeding 30 cm, containing elastomeric yarn or rubber thread | 20% |
| | | - Other fabrics, warp knit: | |
| | 6002.42 | - - Of cotton | 20% |
| | 6002.43 | •• Of man-made fibres | 20% |
| | | • Other: | |
| | | | |
| | | | |
| | | | |
| | | | |
| | 6002.92 | - - Of cotton | 20% |
| | 6002.93 | - - Of man-made fibres | 20%". |

K.L. MOHANPURIA,
Secy, to the Govt. of India.