

Finance Act 2005

Schedule 8 - Eighth Schedule

THE EIGHTH SCHEDULE

[See section 86(a)]

In the First Schedule to the Central Excise Tariff Act,--

(1) in Chapter 15, after NOTE 5, the following NOTE shall be inserted, namely:--

"6. In relation to refined edible vegetable oils falling under headings 1507 to 1515, the process of refining, that is to say, any one or more of the processes, namely, treatment of crude oil with an alkali, bleaching and deodorisation, shall amount to 'manufacture'.";

(2) in Chapter 17, for the entry in column (4) occurring against all the tariff items of heading 1703, the entry "Rs. 1,000 per tonne" shall be substituted;

(3) in Chapter 22, in tariff item 2201 90 90, for the entry in column (4), the entry "16%" shall be substituted;

(4) in Chapter 25, in tariff item 2523 10 00, for the entry in column (4), the entry "Rs. 350 per tonne" shall be substituted;

(5) in Chapter 27,--

(i) for the entry in column (4) occurring against all tariff items of sub-heading 2710 11, the entry "16% plus Rs. 15.00 per litre" shall be substituted;

(ii) in tariff item 2710 19 30, for the entry in column (4), the entry "16% p/us Rs. 5.00 per litre" shall be substituted;

(iii) in tariff item 2710 19 40, for the entry in column (4), the entry "16% plus Rs. 5.00 per litre" shall be substituted;

(5A) in Chapter 51, in Note 3, for "5109", substitute "5109 or 5110, dyeing";

(5B) in Chapter 52, in Note 2, for "5205 and 5206", substitute "5205, 5206 and 5207";

(5C) in Chapter 52, in Note 4, for "5207 or 5208 or 5209", substitute "5208 or 5209 or 5210 or 5211 or 5212";

(5D) in Chapter 54,-

(a) in Note 2, for "5402 and 5403", substitute "5402,5403 and 5406";

(b) in Note 3, after "5403", insert "or 5404";

(5E) in Chapter 55,-

(a) in Note 2, after "5510", insert "or 5511";

(b) in Note 4, after "5515", insert "or 5516";

(6) in Chapter 57, in tariff items 5701 10 00, 5701 90 10 and 5701 90 90, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(6A) in Chapter 58, in tariff items 5805 00 10, 5805 00 20 and 5805 00 90, for the entry in column (4) occurring against each of them, the entry "Nil" shall be inserted;

(6B) in Chapter 70, in Note 6, for "7015", substitute "7013"

(7) in Chapter 71, after NOTE 11, the following NOTES shall be inserted, namely:--

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

13. For the purposes of heading 7113, the processes of affixing or embossing trade name or brand name on articles of jewellery shall amount to 'manufacture'.

(8) in Chapter 90, against tariff item 9017 20 10, for the entry in column (4), the entry "16%" shall be substituted.