

Finance Act 2005

Schedule 12 - Twelfth Schedule

THE TWELFTH SCHEDULE

(See section 122)

THE SEVENTH SCHEDULE

(See section 136)

NOTES

1. In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" mean respectively a tariff item, heading, sub-heading and Chapter in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

Tariff item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2106 90 20	---	Pan Masala	kg.	23%
2402 20 10	---	Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	Rs. 20 per thousand
2402 20 20	---	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	Rs. 60 per thousand
2402 20 30	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	Tu	Rs. 90 per thousand
2402 20 40	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	Rs. 145 per thousand
2402 20 50	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Tu	Rs. 190 per thousand

2402 20 90	---	Other	Tu	Rs. 235 per thousand
2402 90 10	---	Cigarettes of tobacco substitutes	Tu	Rs. 150 per thousand
2403 10 10	---	Hookah or gudaku tobacco	kg.	10%
2403 10 20	---	Smoking mixtures for pipes and cigarettes	kg.	45%
2403 10 31	----	Other than paper rolled biris, manufactured without the aid of machine	Tu	Re. 1.00 per thousand
2403 10 39	----	Other	Tu	Rs. 2.00 per thousand
2403 10 90	---	Other	kg.	10%
2403 91 00	--	"Homogenised" or "reconstituted" tobacco	kg.	10%
2403 99 10	---	Chewing tobacco	kg.	10%
2403 99 20	---	Preparations containing chewing tobacco	kg.	10%
2403 99 30	---	Jarda scented tobacco	kg.	10%
2403 99 40	---	Snuff	kg.	10%
2403 99 50	---	Preparations containing snuff	kg.	10%
2403 99 60	---	Tobacco extracts and essence	kg.	10%
2403 99 90	---	Other	kg.	10%
2709 00 00		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	kg.	Rs. 50 per tonne
5402 20	-	High tenacity yarn of polyesters :		
5402 20 10	---	Of terylene dacron	kg.	1%
5402 20 90	---	Other	kg.	1%
5402 33 00	--	Of polyesters	kg.	1%
5402 42 00	--	Of polyesters, partially oriented	kg.	1%
5402 43 00	--	Of polyesters, other	kg.	1%
5402 52 00	--	Of polyesters	kg.	1%
5402 62 00	--	Of polyesters	kg.	1%
5406 10 00	--	Synthetic Filament Yarn of polyester	kg	1%
8702 10	-	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
	---	Vehicles for transport of not more than 13 persons, including the driver :		
8702 10 11	----	Integrated monocoque vehicle	u	1%
8702 10 12	----	Air-conditioned vehicle	u	1%
8702 10 19	----	Other	u	1%
8702 90	-	Other:		

	---	Vehicles for transport of not more than 13 persons, including the driver:		
8702 90 11	----	Integrated monocoque vehicle	u	1%
8702 90 12	----	Air-conditioned vehicle	u	1%
8702 90 13	----	Electrically operated	u	1%
8702 90 19	----	Other	u	1%
8702 90 20	---	Electrically operated vehicles not elsewhere included or specified	u	1%
8703 10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :		
8703 10 10	---	Electrically operated	u	1%
8703 10 90	---	Other	u	
	-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :		
8703 21	--	Of a cylinder capacity not exceeding 1,000 cc :		
8703 21 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 21 20	---	Three-wheeled vehicles	u	1%
	---	Other:		
8703 21 91	----	Motor cars	u	1%
8703 21 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 21 99	---	Other	u	1%
8703 22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703 22 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 22 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 22 30	---	Three-wheeled vehicles	u	1%
	---	Other:		
8703 22 91	----	Motor cars	u	1%
8703 32 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 32 99	----	Other	u	1%

8703 33	--	Of a cylinder capacity exceeding 2,500 cc :		
8703 33 10	--	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 33 20	---	Three-wheeled vehicles	u	1%
	---	Other:		
8703 33 91	----	Motor cars	u	1%
8703 33 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 33 99	----	Other	u	1%
8703 90	-	Other:		
8703 90 10	---	Electrically operated	u	1%
8703 90 90	---	Other	u	1%
8704		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
	-	Other, with spark-ignition internal combustion piston engine :		
8704 10	--	Dumpers designed for off - highway use:		
8704 10 90	--	Other (not including motor vehicles, other than petrol driven)	u	1%
8704 31	--	g.v.w. not exceeding 5 tonnes :		
8704 31 10	---	Refrigerated	u	1%
8704 31 90	---	Other	u	1%
8704 32	--	g. v. w. exceeding 5 tonnes :		
	---	Lorries and trucks:		
8704 32 11	----	Refrigerated	u	1%
8704 32 19	----	Other	u	1%
8704 32 90	---	Other	u	1%
8704 90	-	Other:		
	---	Lorries and trucks :		
8704 90 11	----	Refrigerated	u	1%
8704 90 12	----	Electrically operated	u	1%
8704 90 19	----	Other	u	1%
8704 90 90	---	Other	u	1%
	---	For the vehicles of heading 8702 :		
8706 00 21	----	For transport of not more than thirteen persons, including the driver	u	1%

	---	For the motor vehicles of heading 8703 :		
8706 00 31		For three-wheeled vehicles	u	1%
8706 00 39	----	Other	u	1%
	---	For the vehicles of heading 8704 :		
8706 00 43	----	For dumpers covered in the heading 8704	u	1%
8706 00 49	----	Other	u	1%
8711 10	-	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711 10 10	---	Mopeds	u	1%
8711 10 20	---	Motorised cycles	u	1%
8711 10 90	---	Other	u	1 %
8711 20	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250 cc :		
	---	Scooters :		
8711 20 11	----	Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 19	----	Other	u	1%
	---	Motor cycles :		
8711 20 21	----	Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 29	----	Other	u	1%
	---	Mopeds :		
8711 20 31	----	Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 39	----	Other	u	1%
	---	Other :		
8711 20 91	----	Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 99	----	Other	u	1%
8711 30	-	With reciprocating internal combustion piston engine of cylinder capacity exceeding 250 cc but not exceeding 500 cc :		
8711 30 10	---	Scooters	u	1%
8711 30 20	---	Motor-cycles	u	1%
8711 30 90	---	Other	u	1%

8711 40	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :		
8711 40 10	---	Motor-cycles	u	1%
8711 40 90	---	Other	u	1%
8711 50 00	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	1%.'